THE FIRST SCHEDULE

FIRST SCHEDULE TO THE CUSTOMS ACT 1969
(IV OF 1969)

(PAKISTAN CUSTOMS TARIFF)

THE FIRST SCHEDULE
[See section 2(18)]

In the Customs Act, 1969 (IV of 1969), for the First Schedule, the following shall be substituted, namely:-

"THE FIRST SCHEDULE
(PAKISTAN CUSTOMS TARIFF)
[See section 18(1)]

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56. Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.
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78. Lead and articles thereof.
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ABBREVIATIONS AND SYMBOLS

AC	-	altemating current
ASTM	-	American Society for Testing Materials
Bq	-	Becquerel
^{o}C	-	degree(s) Celsius
cc	-	cubic centimetre(s)
cg	-	centigrams(s)
cm	-	centimeter(s)
cm^2	-	square centimeter(s)
cm^3	-	square centimeter(s)
cN	-	centinewton(s)
DC	-	direct current
g	-	gram(s)
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogram(s)
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	Kilowatt hour
l	-	litre(s)
LDT	-	Light displacement tonnage
m	-	meter
m-	-	meta-
m^2	-	square metre(s)
m^3	-	cubic meter
µCi	-	microcurie
mm	-	millimetre
mN	-	millinewton(s)
MPa	-	megapascal(s)
MW	-	mega watt
N	-	newton(s)
No.	-	number
o-	-	ortho-
p-	-	para
t	-	tonne(s)
u	-	unit
UV	-	ultra-violet
V	-	volt(s)
Vol.	-	volume
W	-	watt(s)
%	-	percent
X^{o}	-	x degree(s)

GENERAL RULES FOR INTERPRETATION OF THIS SCHEDULE

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or un-finished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substances with other materials or substance. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be affected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
   (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
   (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
   (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
   (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if

they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the sub-headings of a heading except Chapter 99 shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Pakistan Rules

1. For the purposes of interpretation, "Explanatory Notes to the Harmonized Commodity Description and Coding System"(2017 version) published by World Customs Organization, Brussels as amended from time to time shall be considered authentic source of interpretation.

2. For the purpose of classification in the First Schedule to Customs Act, 1969 (IV of 1969), the Board shall be the final authority to determine classification of any item meant to be imported or exported.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Note.

1.- This Chapter covers all live animals except:

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 0308;
(b) Cultures of micro-organisms and other products of heading 30.02; and
(c) Animals of heading 95.08.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
01.01		**Live horses, asses, mules and hinnies.**	
		- Horses:	
0101.2100		- - Pure-bred breeding animals	3
0101.2900		- - Other	3
0101.3000		- Asses	3
0101.9000		- Other	3
01.02		**Live bovine animals.**	
		- Cattle:	
		- - Pure-bred breeding animals:	
0102.2110		- - - Bulls	3
0102.2120		- - - Cows	3
0102.2130		- - - Oxen	3
0102.2190		- - - Other	3
		- - Other:	
0102.2910		- - - Bulls	3
0102.2920		- - - Cows	3
0102.2930		- - - Oxen	3
0102.2990		- - - Other	3
		- Buffalo:	
0102.3100		- - Pure-bred breeding animals	3
0102.3900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0102.9000		- Other	3
01.03		**Live swine.**	
0103.1000		- Pure- bred breeding animals	20
		- Other:	
0103.9100		- - Weighing less than 50 kg	20
0103.9200		- - Weighing 50 kg or more	20
01.04		**Live sheep and goats.**	
0104.1000		- Sheep	3
0104.2000		- Goats	3
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**	
		- Weighing not more than 185 g:	
0105.1100		- - Fowls of the species *Gallus domesticus* (chicken)	3
0105.1200		- - Turkeys	3
0105.1300		- - Ducks	3
0105.1400		- - Geese	3
0105.1500		- - Guinea fowls	3
		- Other:	
0105.9400		- - Fowls of the species *Gallus domesticus* (chicken)	3
0105.9900		- - Other	3
01.06		**Other live animals.**	
		- Mammals:	
0106.1100		- - Primates	3
0106.1200		- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals,sea lions and walruses (mammals of the suborder Pinnipedia)	3
0106.1300		- - Camels and other camelids *(Camelidae)*	3
0106.1400		- - Rabbits and hares	3
0106.1900		- - Other	3
0106.2000		- Reptiles (including snakes and turtles)	3
		- Birds:	
		- - Birds of prey:	
0106.3110		- - - Falcons	3
0106.3190		- - - Other	3
0106.3200		- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	3
0106.3300		- - Ostriches; emus *(Dromaius novaehollandiae)*	3
0106.3900		- - Other	3
		- Insects:	
0106.4100		- - Bees	3
0106.4900		- - Other	3
0106.9000		- Other	3

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
02.01		**Meat of bovine animals, fresh or chilled.**	
0201.1000		- Carcasses and half- carcasses	3
0201.2000		- Other cuts with bone in	3
0201.3000		- Boneless	3
02.02		**Meat of bovine animals, frozen.**	
0202.1000		- Carcasses and half- carcasses	3
0202.2000		- Other cuts with bone in	3
0202.3000		- Boneless	3
02.03		**Meat of swine, fresh, chilled or frozen.**	
		- Fresh or chilled:	
0203.1100		- - Carcasses and half-carcasses	20
0203.1200		- - Hams, shoulders and cuts thereof, with bone in	20
0203.1900		- - Other	20
		- Frozen:	
0203.2100		- - Carcasses and half-carcasses	20
0203.2200		- - Hams, shoulders and cuts thereof, with bone in	20
0203.2900		- - Other	20
02.04		**Meat of sheep or goats, fresh, chilled or frozen.**	
0204.1000		- Carcasses and half carcasses of lamb, fresh or chilled	3
		- Other meat of sheep, fresh or chilled:	
0204.2100		- - Carcasses and half-carcasses	3
0204.2200		- - Other cuts with bone in	3
0204.2300		- - Boneless	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0204.3000		- Carcasses and half- carcasses of lamb, frozen	3
		- Other meat of sheep, frozen:	
0204.4100		- - Carcasses and half-carcasses	3
0204.4200		- - Other cuts with bone in	3
0204.4300		- - Boneless	3
0204.5000		- Meat of goats	3
0205.0000		**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	20
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**	
0206.1000		- Of bovine animals, fresh or chilled	3
		- Of bovine animals, frozen:	
0206.2100		- - Tongues	3
0206.2200		- - Livers	3
0206.2900		- - Other	3
0206.3000		- Of swine, fresh or chilled	20
		- Of swine, frozen:	
0206.4100		- - Livers	20
0206.4900		- - Other	20
0206.8000		- Other, fresh or chilled	3
0206.9000		- Other, frozen	3
02.07		**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**	
		- Of fowls of the species *Gallus domesticus*:	
0207.1100		- - Not cut in pieces, fresh or chilled	20
0207.1200		- - Not cut in pieces, frozen	20
0207.1300		- - Cuts and offal, fresh or chilled	20
0207.1400		- - Cuts and offal, frozen	20
		- Of turkeys:	
0207.2400		- - Not cut in pieces, fresh or chilled	20
0207.2500		- - Not cut in pieces, frozen	20
0207.2600		- - Cuts and offal, fresh or chilled	20
0207.2700		- - Cuts and offals, frozen	20
		- Of ducks:	
0207.4100		- - Not cut in pieces, fresh or chilled	20
0207.4200		- - Not cut in pieces, frozen	20
0207.4300		- - Fatty livers, fresh or chilled	20
0207.4400		- - Other, fresh or chilled	20
0207.4500		- - Other, frozen	20
		- Of geese:	
0207.5100		- - Not cut in pieces, fresh or chilled	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0207.5200		- - Not cut in pieces, frozen	20
0207.5300		- - Fatty livers, fresh or chilled	20
0207.5400		- - Other, fresh or chilled	20
0207.5500		- - Other, frozen	20
0207.6000		- Of guinea fowls	20
02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**	
0208.1000		- Of rabbits or hares	20
0208.3000		- Of primates	20
0208.4000		- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20
0208.5000		- Of reptiles (including snakes and turtles)	20
0208.6000		- Of camels and other camelids *(Camelidae)*	20
0208.9000		- Other	20
02.09		**Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.**	
0209.1000		- Of pigs	20
0209.9000		- Other	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:	
0210.1100		- - Hams, shoulders and cuts thereof, with bone in	20
0210.1200		- - Bellies (streaky) and cuts thereof	20
0210.1900		- - Other	20
0210.2000		- Meat of bovine animals	20
		- Other, including edible flours and meals of meat or meat offal :	
0210.9100		- - Of primates	20
0210.9200		- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20
0210.9300		- - Of reptiles (including snakes and turtles)	20
0210.9900		- - Other	20

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover:
(a) Mammals of heading 01. 06;
(b) Meat of mammals of heading 01. 06 (heading 02. 08 or 02. 10);
(c) Fish (including livers,roes and milt thereof) or crustaceans, molluscs or other aquaticinvertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
03.01		**Live fish.**	
		- Ornamental fish:	
0301.1100		- - Freshwater	11
0301.1900		- - Other	11
		- Other live fish:	
0301.9100		- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	11
0301.9200		- - Eels (*Anguilla spp*.)	11
0301.9300		- - Carp (*Crprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp.,Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*	11
0301.9400		- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis)*	11
0301.9500		- - Southern bluefin tunas (*Thunnus maccoyii*)	11
0301.9900		- - Other	11
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:	
0302.1100		- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus, aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	11
0302.1300		- - Pacific salmon (*Oncorhynchus nerka,Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)	11
0302.1400		- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	11
0302.1900		- - Other	11
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
0302.2100		- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	11
0302.2200		- - Plaice (*Pleuronectes platessa*)	11
0302.2300		- - Sole (*Solea spp.*)	11
0302.2400		- - Turbots (*Psetta maxima*)	11
0302.2900		- - Other	11
		- Tunas (of the genus Thunnus), skipjack or stripe- bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:	
0302.3100		- - Albacore or longfinned tunas (*Thunnus alalunga*)	11
0302.3200		- - Yellowfin tunas (*Thunnas albacares*)	11
0302.3300		- - Skipjack or stripe-bellied bonito	11
0302.3400		- - Bigeye tunas(*Thunnus obesus*)	11
0302.3500		- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis)*	11
0302.3600		- - Southern bluefin tunas (*Thunnus maccoyii*)	11
0302.3900		- - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Herrings *(Clupea harengus, Clupea pallasii)*, anchovies *(Engraulis spp.)*, sardines *(Sardina pilchardus, Sardinops spp.)*, sardinella *(Sardinella spp.)*, brisling or sprats *(Sprattus sprattus)*, mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*, Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp.*), jack and horse mackerel *(Trachurus spp.)*, jacks, crevalles (*Caranx spp*.), cobia *(Rachycentron canadum),* silver pomfrets *(Pampus spp.),* Pacific saury *(Cololabis saira),* scads *(Decapterus spp.),* capelin *(Mallotus villosus),* swordfish *(Xiphias gladius),* Kawakawa *(Euthynnus affinis),* bonitos *(Sarda spp.),* marlins, sailfishes, spearfish *(Istiophoridae),* excluding edible fish offal of subheading 0302.91 to 0302.99 :	
0302.4100		- - Herrings *(Clupea harengus, Clupea pallasii)*	11
0302.4200		- - Anchovies (*Engraulis spp.*)	11
0302.4300		- - Sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*sardinella spp*.), brisling or sprats (*Sprattus Sprattus*)	11
0302.4400		- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	11
0302.4500		- - Jack and horse mackerel (*Trachurus spp*.)	11
0302.4600		- - Cobia (*Rachycentron canadum*)	11
0302.4700		- - Swordfish (*Xiphias gladius*)	11
0302.4900		- - Other	11
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, excluding edible fish offal of subheading 0302.91 to 0302.99 :	
0302.5100		- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	11
0302.5200		- - Haddock (*Melanogrammus aeglefinus*)	11
0302.5300		- - Coalfish (*Pollachius virens*)	11
0302.5400		- - Hake *(Merluccius spp., Urophycis spp.)*	11
0302.5500		- - Alaska Pollack *(Theragra chalcogramma)*	11
0302.5600		- - Blue whitings *(Micromesistius poutassou, Micromesistius australis)*	11
0302.5900		- - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheading 0302.91 to 0302.99 :	
0302.7100		- - Tilapias (*Oreochromis spp*.)	11
0302.7200		- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	11
0302.7300		- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*, *Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	11
0302.7400		- - Eels (*Anguilla spp.*)	11
0302.7900		- - Other	11
		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :	
0302.8100		- - Dogfish and other sharks	11
0302.8200		- - Rays and skates *(Rajidae)*	11
0302.8300		- - Toothfish (*Dissostichus spp.*)	11
0302.8400		- - Seabass *(Dicentrarchus spp.)*	11
0302.8500		- - Seabream *(Sparidae)*	11
0302.8900		- - Other	11
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
0302.9100		- - Livers, roes and milt	11
0302.9200		- - Shark fins	11
0302.9900		- - Other	11
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**	
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303.1100		- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0303.1200		- - Other Pacific salmon (*Oncorhynchus gorbusha, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), excluding livers and roes:	20
0303.1300		- - Atlantic salmon (*Salmo salar*) and Danube salmon(*Hucho hucho*)	20
0303.1400		- - Trout (*Salmo trutta, Oncorhynchus mykiss,Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	20
0303.1900		- - Other	20
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp, Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*, *Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303.2300		- - Tilapias (*Oreochromis spp.*)	20
0303.2400		- - Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*	20
0303.2500		- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*	20
0303.2600		- - Eels (*Anguilla spp.*)	20
0303.2900		- - Other	20
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303.3100		- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	20
0303.3200		- - Plaice (*Pleuronectes platessa*)	20
0303.3300		- - Sole (*Solea spp.*)	20
0303.3400		- - Turbots (*Psetta maxima*)	20
0303.3900		- - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Tunas (of the genus *Thunnus*), skipjack or stripe- bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303.4100		- - Albacore or longfinned tunas (*Thunnus alalunga*)	20
0303.4200		- - Yellowfin tunas (*Thunnus albacares*)	20
0303.4300		- - Skipjack or stripe-bellied bonito	20
0303.4400		- - Bigeye tunas (*Thunnus obesus*)	20
0303.4500		- - Atlantic and pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	20
0303.4600		- - Southern bluefin tunas (*Thunnus maccoyii*)	20
0303.4900		- - Other	20
		- Herrings *(Clupea harengus, Clupea pallasii)*, anchovies *(Engraulis spp.)*, sardines *(Sardina pilchardus, Sardinops spp.)*, sardinella *(Sardinella spp.)*, brisling or sprats *(Sprattus sprattus)*, mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*, Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp.*), jack and horse mackerel *(Trachurus spp.)*, jacks, crevalles (*Caranx spp*.), cobia *(Rachycentron canadum),* silver pomfrets *(Pampus spp.),* Pacific saury *(Cololabis saira),* scads *(Decapterus spp.),* capelin *(Mallotus villosus),* swordfish *(Xiphias gladius),* Kawakawa *(Euthynnus affinis),* bonitos *(Sarda spp.),* marlins, sailfishes, spearfish *(Istiophoridae),* excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303.5100		- - Herrings (*Clupea harengus, Clupea pallasii*)	20
0303.5300		- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella *(Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)	20
0303.5400		- - Mackerel *(Scomber scombrus Scomber australasicus, Scomber japonicus*)	20
0303.5500		- - Jack and horse mackerel (*Trachurus spp.*)	20
0303.5600		- - Cobia (*Rachycentron canadum*)	20
0303.5700		- - Swordfish (Xiphias gladius)	20
0303.5900		- - Other	20
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, e*xcluding edible fish offal of subheading 0303.91 to 0303.99:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0303.6300		- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	20
0303.6400		- - Haddock (*Melanogrammus aeglefinus*)	20
0303.6500		- - Coalfish (*Pollachius virens*)	20
0303.6600		- - Hake (*Merluccius spp., Urophycis spp.*)	20
0303.6700		- - Alaska Pollack (*Theragra chalcogramma*)	20
0303.6800		- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	20
0303.6900		- - Other	20
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:	
0303.8100		- - Dogfish and other sharks	20
0303.8200		- - Rays and skates (*Rajidae*)	20
0303.8300		- - Toothfish (*Dissostichus spp.*)	20
0303.8400		- - Seabass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	20
0303.8900		- - Other	20
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
0303.9100		- - Livers, roes and milt	20
0303.9200		- - Shark fins	20
0303.9900		- - Other	20
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**	
		- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*, *Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):	
0304.3100		- - Tilapias (*Oreochromis spp*.)	11
0304.3200		- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	11
0304.3300		- -Nile perch (*Lates niloticus*)	11
0304.3900		- - Other	11
		- Fresh or chilled fillets of other fish:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0304.4100		- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	11
0304.4200		- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	11
0304.4300		- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	11
0304.4400		- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae* and *Muraenolepididae*	11
0304.4500		- - Swordfish (*Xiphias gladius*)	11
0304.4600		- - Toothfish (*Dissostichus spp.*)	11
0304.4700		- - Dogfish and other sharks	11
0304.4800		- - Rays and skates (*Rajidae*)	11
0304.4900		- - Other	11
		- Other, fresh or chilled:	
0304.5100		- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels *(Anguilla spp.)*, Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	11
0304.5200		- - Salmonidae	11
0304.5300		- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, elanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	11
0304.5400		- - Swordfish (*Xiphias gladius*)	11
0304.5500		- - Toothfish (*Dissostichus spp.*)	11
0304.5600		- - Dogfish and other sharks	11
0304.5700		- - Rays and skates (*Rajidae*)	11
0304.5900		- - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*, eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):	
0304.6100		- - Tilapias (*Oreochromis spp*.)	11
0304.6200		- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	11
0304.6300		- -Nile perch (*Lates niloticus*)	11
0304.6900		- - Other	11
		- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:*	
0304.7100		- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	11
0304.7200		- - Haddock (*Melanogrammus aeglefinus*)	11
0304.7300		- - Coalfish (*Pollachius virens*)	11
0304.7400		- - Hake *(Merluccius spp., Urophycis spp.)*	11
0304.7500		- - Alaska Pollack *(Theragra chalcogramma)*	11
0304.7900		- - Other	11
		- Frozen fillets of other fish:	
0304.8100		- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	11
0304.8200		- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	11
0304.8300		- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	11
0304.8400		- -Swordfish (*Xiphias gladius*)	11
0304.8500		- -Toothfish (*Dissostichus spp.*)	11
0304.8600		- - Herrings *(Clupea harengus, Clupea pallasii)*	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0304.8700		- -Tunas (of the genus *Thunnus*) skipjack or stripe-bellied bonito *(Euthynnus (Katsuwonus) pelamis)*	11
0304.8800		- - Dogfish, other sharks, rays and skates (*Rajidae*)	11
0304.8900		- -Other	11
		- Other, frozen:	
0304.9100		- - Swordfish (*Xiphias gladius*)	11
0304.9200		- - Toothfish (*Dissostichus spp.*)	11
0304.9300		- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),* eels *(Anguilla spp.)*, Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	11
0304.9400		- - Alaska Pollack *(Theragra chalcogramma)*	11
0304.9500		- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,Merlucciidae, Moridae* and *Muraenolepididae,* other than Alaska Pollack (*Theragra chalcogramma*)	11
0304.9600		- - Dogfish and other sharks	11
0304.9700		- - Rays and skates (*Rajidae*)	11
0304.9900		- - Other	11
03.05		**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**	
0305.1000		- Flours, meals and pellets of fish, fit for human consumption	11
0305.2000		- Livers, roes and milt of fish, dried, smoked, salted or in brine	11
		- Fish fillets, dried, salted or in brine, but not smoked:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0305.3100		- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*, eels *(Anguilla spp.)*, Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	11
0305.3200		- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,Merlucciidae, Moridae* and *Muraenolepididae*	11
0305.3900		- - Other	11
		- Smoked fish, including fillets, other than edible fish offal:	
0305.4100		- - Pacific salmon (*Oncorhynchus nerka,Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon *(Hucho hucho*)	11
0305.4200		- - Herrings (*Clupea harengus, Clupea pallasii*)	11
0305.4300		- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	11
0305.4400		- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),*eels *(Anguilla spp.)*, Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	11
0305.4900		- - Other	11
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.5100		- - Cod (*Gadus morhua, Gadus ogac,Gadus macrocephalus*)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0305.5200		- - Tilapias *(Oreochromis spp.)*, catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*, eels *(Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads *(Channa spp.)*	11
0305.5300		- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	11
0305.5400		- - Herrings *(Clupea harengus, Clupea pallasii),* anchovies *(Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.),* sardinella *(Sardinella spp.),* brisling or sprats *(Sprattus sprattus),* mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus),* Indian mackerels *(Rastrelliger spp.),* seerfishes *(Scomberomorus spp.)*, jack and horse mackerel *(Trachurus spp.),* jacks, crevalles *(Caranx spp.),* cobia (*Rachycentron canadum)*, silver pomfrets *(Pampus spp.),* Pacific saury *(Cololabis saira),* scads *(Decapterus spp.),* capelin *(Mallotus villosus),* swordfish *(Xiphias gladius),* Kawakawa *(Euthynnus affinis),* bonitos *(Sarda spp.)*, marlins, sailfishes, spearfish *(Istiophoridae)*	11
0305.5900		- - Other	11
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.6100		- - Herrings (*Clupea harengus,Clupea pallasii*)	11
0305.6200		- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	11
0305.6300		- - Anchovies (*Engraulis spp.*)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0305.6400		- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.),*eels *(Anguilla spp.)*, Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	11
0305.6900		- - Other	11
		- Fish fins, heads, fails, maws and other edible fish offal:	
0305.7100		- - Shark fins	11
0305.7200		- - Fish heads, tails and maws	11
0305.7900		- - Other	11
03.06		**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**	
		- Frozen:	
0306.1100		- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.)	11
0306.1200		- - Lobsters *(Homarus spp.*)	11
0306.1400		- - Crabs	11
0306.1500		- - Norway lobsters (*Nephrops norvegicus*)	11
0306.1600		- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	11
0306.1700		- - Other shrimps and prawns	11
0306.1900		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	11
		- Live, fresh or chilled:	
0306.3100		- - Rock lobster and other sea crawfish (*Palinurus spp.,Panulirus spp., Jasus spp.*)	11
0306.3200		- - Lobsters *(Homarus spp.*)	11
0306.3300		- - Crabs	11
0306.3400		- - Norway lobsters (*Nephrops norvegicus*)	11
0306.3500		- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0306.3600		- - Other shrimps and prawns	11
0306.3900		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	11
		- Other:	
0306.9100		- - Rock lobster and other sea crawfish (*Palinurus spp.,Panulirus spp., Jasus spp.*)	11
0306.9200		- - Lobsters *(Homarus spp.*)	11
0306.9300		- - Crabs	11
0306.9400		- - Norway lobsters (*Nephrops norvegicus*)	11
0306.9500		- - Shrimps and prawns	11
0306.9900		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	11
03.07		**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**	
		- Oysters:	
0307.1100		- - Live, fresh or chilled	3
0307.1200		- - Frozen	3
0307.1900		- - Other	3
		- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*:	
0307.2100		- - Live, fresh or chilled	3
0307.2200		- - Frozen	3
0307.2900		- - Other	3
		- Mussels (*Mytilus spp., Perna spp*.):	
0307.3100		- - Live, fresh or chilled	3
0307.3200		- - Frozen	3
0307.3900		- - Other	3
		- Cuttle fish and squid:	
0307.4200		- - Live, fresh or chilled	3
0307.4300		- - Frozen	3
0307.4900		- - Other	3
		- Octopus (*Octopus spp*.):	
0307.5100		- - Live, fresh or chilled	3
0307.5200		- - Frozen	3
0307.5900		- - Other	3
0307.6000		- Snails, other than sea snails	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Clams, cockles and arkshells (*families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):	
0307.7100		- - Live, fresh or chilled	3
0307.7200		- - Frozen	3
0307.7900		- - Other	3
		- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):	
0307.8100		- - Live, fresh or chilled abalone (*Haliotis spp*.)	3
0307.8200		- - Live, fresh or chilled stromboid conchs (*Strombus spp.*)	3
0307.8300		- - Frozen abalone(*Haliotis spp.*)	3
0307.8400		- - Frozen stromboid conchs (*Strombus spp.*)	3
0307.8700		- - Other abalone(*Haliotis spp.*)	3
0307.8800		- - Other stromboid conchs (*Strombus spp.*)	3
		- Other, including flours, meals and pellets fit for human consumption:	
0307.9100		- - Live, fresh or chilled	3
0307.9200		- - Frozen	3
0307.9900		- - Other	3
03.08		**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**	
		- Sea cucumbers (*Stichopus japonicus, Holothuroidea*):	
0308.1100		- - Live, fresh or chilled	3
0308.1200		- - Frozen	3
0308.1900		- - Other	3
		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*):	
0308.2100		- - Live, fresh or chilled	3
0308.2200		- - Frozen	3
0308.2900		- - Other	3
0308.3000		- Jellyfish (*Rhopilema spp.*)	3
0308.9000		- Other	3

Chapter 4

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

Notes.

1.- The expression "milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milk fat content of 39% or more but less than 80% by weight.

3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

(a) a milk fat content, by weight of the dry matter, of 5 % or more;
(b) a dry matter content, by weight, of at least 70 % but not exceeding 85%; and
(c) they are moulded or capable of being moulded.

4.- This Chapter does not cover:

(a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
(b) Products obtained from milk by replacing one or more of its natural constituents (for example, oleic fats) (heading 19.01 or 21.06); or
(c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes:

1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey consitituents.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
04.01		**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**	
0401.1000		- Of a fat content, by weight, not exceeding 1 %	20
0401.2000		- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	20
0401.4000		- Of a fat content, by weight, exceeding 6 % but not exceeding 10%	20
0401.5000		- Of a fat content, by weight, exceeding 10 %	20
04.02		**Milk and cream, concentrated or containing added sugar or other sweetening matter.**	
0402.1000		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	20
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:	
0402.2100		- - Not containing added sugar or other sweetening matter	20
0402.2900		- - Other	20
		- Other:	
0402.9100		- - Not containing added sugar or other sweetening matter	20
0402.9900		- - Other	20
04.03		**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**	
0403.1000		- Yogurt	20
0403.9000		- Other	20
04.04		**Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.**	
		- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	
0404.1010		- - - Whey powder	20
0404.1090		- - - Other	20
0404.9000		- Other	20
04.05		**Butter and other fats and oils derived from milk; dairy spread.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0405.1000		- Butter	20
0405.2000		- Dairy spreads	20
0405.9000		- Other	20
04.06		**Cheese and curd.**	
		- Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406.1010		- - - Cheese	20
0406.1020		- - - Curd	20
0406.1090		- - - Other	20
0406.2000		- Grated or powdered cheese, of all kinds	20
0406.3000		- Processed cheese, not grated or powdered	20
0406.4000		- Blue- veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	20
0406.9000		- Other cheese	20
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**	
		- Fertilised eggs for incubation:	
0407.1100		- - Of fowls of the species *Gallus domesticus* (chicken)	3
0407.1900		- - Other	3
		- Other:	
0407.2100		- - Of fowls of the species *Gallus domesticus* (chicken)	3
0407.2900		- - Other	3
0407.9000		- Other	3
04.08		**Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.**	
		- Egg yolks:	
0408.1100		- - Dried	16
0408.1900		- - Other	16
		- Other:	
0408.9100		- - Dried	16
0408.9900		- - Other	16
0409.0000		**Natural honey.**	20
0410.0000		**Edible products of animal origin, not elsewhere specified or included.**	20

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0501.0000		**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	3
05.02		**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.**	
0502.1000		- Pigs', hogs' or boars bristles and hair and waste thereof	20
0502.9000		- Other	20
[05.03]			
0504.0000		**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
05.05		**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.**	
0505.1000		- Feathers of a kind used for stuffing; down	3
0505.9000		- Other	3
05.06		**Bones and horn- cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.**	
0506.1000		- Ossein and bones treated with acid	3
		- Other:	
0506.9010		- - - Bones(powder)	3
0506.9020		- - - Bones (waste)	3
0506.9090		- - - Other	3
05.07		**Ivory, tortoise- shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.**	
0507.1000		- Ivory; ivory powder and waste	3
		- Other:	
0507.9010		- - - Horns	3
0507.9090		- - - Other	3
05.08		**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	
0508.0010		- - - Shells	3
0508.0090		- - - Other	3
[05.09]			
0510.0000		**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**	
0511.1000		- Bovine semen	3
		- Other:	
		- - Products of fish or crustaceans, moluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511.9110		- - - Fish eggs	3
0511.9190		- - - Other	3
		- - Other:	
0511.9910		- - - Silk worm eggs	3
0511.9920		- - - Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	20
0511.9990		- - - Other	3

Section II

VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being

taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
06.01		**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant,in growth or in flower; chicory plants and roots other than roots of heading 12.12.**	
		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:	
0601.1010		- - - Bulbs	3
0601.1090		- - - Other	3
0601.2000		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	3
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**	
0602.1000		- Unrooted cuttings and slips	3
0602.2000		- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	3
0602.3000		- Rhododendrons and azaleas, grafted or not	3
0602.4000		- Roses, grafted or not	3
		- Other:	
0602.9010		- - - Mushroom spawn	3
0602.9090		- - - Other	3
06.03		**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**	
		- Fresh:	
0603.1100		- - Roses	20
0603.1200		- - Carnations	20
0603.1300		- - Orchids	20
0603.1400		- - Chrysanthemums	20
0603.1500		- - Lilies *(Lilium app.)*	20
0603.1900		- - Other	20
0603.9000		- Other	20
06.04		**Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.**	
0604.2000		- Fresh	16
0604.9000		- Other	16

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta,* fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
(a) dried leguminous vegetables, shelled (heading 07.13);
(b) sweet corn in the forms specified in headings 11.02 to 11.04;
(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
07.01		**Potatoes, fresh or chilled.**	
0701.1000		- Seed	3
0701.9000		- Other	3
0702.0000		**Tomatoes, fresh or chilled.**	3
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**	
0703.1000		- Onions and shallots	3
0703.2000		- Garlic	3
0703.9000		- Leeks and other alliaceous vegetables	11
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**	
0704.1000		- Cauliflowers and headed broccoli	3
0704.2000		- Brussels sprouts	3
0704.9000		- Other	3
07.05		**Lettuce (***Lactuca sativa*) **and chicory (***Cichorium spp.***), fresh or chilled.**	
		- Lettuce:	
0705.1100		- - Cabbage lettuce (head lettuce)	3
0705.1900		- - Other	3
		- Chicory:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0705.2100		- - Witloof chicory (*Cichorium intybus var.foliosum*)	3
0705.2900		- - Other	3
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**	
0706.1000		- Carrots and turnips	3
0706.9000		- Other	3
0707.0000		**Cucumbers and gherkins fresh or chilled.**	3
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**	
0708.1000		- Peas (*Pisum sativum*)	3
0708.2000		- Beans (*Vigna spp., Phaseolus spp.*)	3
0708.9000		- Other leguminous vegetables	3
07.09		**Other vegetables, fresh or chilled.**	
0709.2000		- Asparagus	3
0709.3000		- Aubergines (egg- plants)	3
0709.4000		- Celery other than celeriac	3
		- Mushrooms and truffles:	
0709.5100		- - Mushrooms of the genus *Agaricus*	11
		- - Other:	
0709.5910		- - - Globe artichokes	3
0709.5990		- - - Other	11
0709.6000		- Fruits of the genus *Capsicum* or of the genus *Pimenta*	3
0709.7000		- Spinach, New Zealand spinach and orache spinach (garden spinach)	3
		- Other:	
0709.9100		- - Globe artichokes	3
0709.9200		- - Olives	3
0709.9300		- - Pumpkins, squash and gourds *(Cucurbita spp.)*	3
0709.9900		- - Other	3
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**	
0710.1000		- Potatoes	16
		- Leguminous vegetables, shelled or unshelled:	
0710.2100		- - Peas (*Pisum sativum*)	16
0710.2200		- - Beans (*Vigna spp., Phaseolus spp.*)	16
0710.2900		- - Other	16
0710.3000		- Spinach, New Zealand spinach and orache spinach (garden spinach)	16
0710.4000		- Sweet corn	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0710.8000		- Other vegetables	16
0710.9000		- Mixtures of vegetables	16
07.11		**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**	
0711.2000		- Olives	16
0711.4000		- Cucumbers and gherkins	16
		- Mushrooms and truffles:	
0711.5100		- - Mushrooms of the genus *Agaricus*	16
0711.5900		- - Other	16
0711.9000		- Other vegetables; mixtures of vegetables	16
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**	
0712.2000		- Onions	16
		- Mushrooms, wood ears (*Auricularia spp.*), Jelly fungi (*Tremella spp*.)and truffles:	
0712.3100		- - Mushrooms of the genus *Agaricus*	16
0712.3200		- - Wood ears (*Aurcularia spp*.)	16
0712.3300		- - Jelly fungi (*Tremella spp.*)	16
0712.3900		- - Other	16
0712.9000		- Other vegetables; mixtures of vegetables	16
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split.**	
0713.1000		- Peas (*Pisum sativum*)	3
		- Chickpeas (garbanzos):	
0713.2010		- - - Grams (dry whole)	3
0713.2020		- - - Grams split	3
0713.2090		- - - Other	3
		- Beans (*Vigna spp., Phaseolus spp.*):	
0713.3100		- - Beans of the species *Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek*	3
0713.3200		- - Small red (Adzuki) beans (*Phaseolus or vigna angularis*)	3
0713.3300		- - Kidney beans, including white pea beans *(Phaseolus vulgaris*)	3
0713.3400		- - Bambara beans *(Vigna subterranea or Voandzeia subterranea)*	3
0713.3500		- - Cow peas *(Vigna unguiculata)*	3
		- - Other:	
0713.3910		- - - Green beans (dry whole)	3
0713.3920		- - - Green beans (split)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0713.3990		- - - Other	3
		- - Lentils:	
0713.4010		- - - Dry whole	3
0713.4020		- - - Split	3
0713.5000		- Broad beans (*Vicia faba var. major*) and horse beans(*Vicia faba var. equina, Vicia faba var.minor*)	3
0713.6000		- Pigeon peas (*Cajanus cajan*)	3
		- Other:	
0713.9010		- - - Black matpe (dry whole)	3
0713.9020		- - - Mash dry whole	3
0713.9030		- - - Mash split or washed	3
0713.9090		- - - Other	3
07.14		**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.**	
0714.1000		- Manioc (cassava)	3
0714.2000		- Sweet potatoes	3
0714.3000		- Yams (*Dioscorea spp.*)	3
0714.4000		- Taro (*Colocasia spp*.)	3
0714.5000		- Yautia (*Xanthosoma spp.*)	3
0714.9000		- Other	3

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) For additional preservation or stabilisation (for example., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**	
		- Coconuts:	
0801.1100		- - Desiccated	3
0801.1200		- - In the inner shell (endocarp)	11
		- - Other:	
0801.1910		- - - Seed	3
0801.1990		- - - Other	11
		- Brazil nuts:	
0801.2100		- - In shell	11
0801.2200		- - Shelled	11
		- Cashew nuts:	
0801.3100		- - In shell	3
0801.3200		- - Shelled	3
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled.**	
		- Almonds:	
0802.1100		- - In shell	16
0802.1200		- - Shelled	20
		- Hazelnuts or filberts (*Corylus spp*.):	
0802.2100		- - In shell	11
0802.2200		- - Shelled	11
		- Walnuts:	
0802.3100		- - In shell	11
0802.3200		- - Shelled	11
		- Chestnuts (*Castanea spp.*):	
0802.4100		- - In shell	11
0802.4200		- - Shelled	11
		- Pistachios:	
0802.5100		- - In shell	3
0802.5200		- - Shelled	3
		- Macadamia nuts:	
0802.6100		- - In shell	11
0802.6200		- - Shelled	11
0802.7000		- Kola nuts *(Cola spp.)*	11
0802.8000		- Areca nuts	20
0802.9000		- Other	11
08.03		**Bananas, including plantains, fresh or dried.**	
0803.1000		- Plantains	20
0803.9000		- Other	20
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Dates:	
0804.1010		- - - Fresh	20
0804.1020		- - - Dried	20
0804.2000		- Figs	20
0804.3000		- Pineapples	20
0804.4000		- Avocados	20
		- Guavas, mangoes and mangosteens:	
0804.5010		- - - Guavas	20
0804.5020		- - - Mangoes	20
0804.5030		- - - Mangosteens	20
0804.5040		- - - Frozen mango	20
0804.5050		- - - Mango pulp	20
0804.5090		- - - Other	20
08.05		**Citrus fruit, fresh or dried.**	
0805.1000		- Oranges	20
		- Mandarins (including tangerines and satsumas); clementines,wilkings and similar citrus hybrids:	
0805.2100		- - Mandarins (including tangerines and satsumas)	20
0805.2200		- - Clementines	20
		- - Other:	
0805.2910		- - - Kino (fresh)	20
0805.2990		- - - Other	20
0805.4000		- Grapefruit, including pomelos	20
0805.5000		- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia,Citrus latifolia*)	20
0805.9000		- Other	20
08.06		**Grapes, fresh or dried.**	
0806.1000		- Fresh	20
0806.2000		- Dried	20
08.07		**Melons (including watermelons) and papaws (papayas), fresh.**	
		- Melons (including watermelons):	
0807.1100		- - Watermelons	20
0807.1900		- - Other	20
0807.2000		- Papaws (papayas)	20
08.08		**Apples, pears and quinces, fresh.**	
0808.1000		- Apples	20
0808.3000		- Pears	20
0808.4000		- Quinces	20
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**	
0809.1000		- Apricots	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Cherries:	
0809.2100		- - Sour cherries *(Prunus cerasus)*	20
0809.2900		- - Other	20
0809.3000		- Peaches, including nectarines	20
0809.4000		- Plums and sloes	20
08.10		**Other fruit, fresh.**	
0810.1000		- Strawberries	20
0810.2000		- Raspberries, blackberries, mulberries and loganberries	20
0810.3000		- Black, white or red currants and gooseberries	20
0810.4000		- Cranberries, bilberries and other fruits of the genus *Vaccinium*	20
0810.5000		- Kiwifruit	20
0810.6000		- Durians	20
0810.7000		- Persimmons	20
		- Other:	
0810.9010		- - - Pomegranates	20
0810.9090		- - - Other	20
08.11		**Fruit and nuts, uncooked or cooked by steaming or boiling in water,frozen, whether or not containing added sugar or other sweetening matter.**	
0811.1000		- Strawberries	20
0811.2000		- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20
0811.9000		- Other	20
08.12		**Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**	
0812.1000		- Cherries	20
0812.9000		- Other	20
08.13		**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**	
0813.1000		- Apricots	20
0813.2000		- Prunes	20
0813.3000		- Apples	20
		- Other fruit:	
0813.4010		- - - Tamarind	3
0813.4020		- - - Cherries	20
0813.4030		- - - Pine nut (chilgoza)	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0813.4040		- - - Peaches (arroo)	20
0813.4050		- - - Plums (allocha)	20
0813.4060		- - - Lichis	20
0813.4070		- - - Raisins	20
0813.4090		- - - Other	20
0813.5000		- Mixtures of nuts or dried fruits of this Chapter	20
0814.0000		**Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	20

Chapter 9

Coffee, tea, maté and spices

Notes.

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

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

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

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are no classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**	
		- Coffee, not roasted:	
0901.1100		- - Not decaffeinated	11
0901.1200		- - Decaffeinated	11
		- Coffee roasted:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
0901.2100		- - Not decaffeinated	11
0901.2200		- - Decaffeinated	11
0901.9000		- Other	11
09.02		**Tea, whether or not flavoured.**	
0902.1000		- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	11
0902.2000		- Other green tea (not fermented)	11
0902.3000		- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	11
		- Other black tea (fermented) and other partly fermenteded tea:	
0902.4010		- - - Tea dust	11
0902.4020		- - - Black tea in a packing exceeding 3 kg	11
0902.4090		- - - Other	11
0903.0000		**Mate.**	11
09.04		**Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**	
		- Pepper:	
		- - Neither crushed nor ground:	
0904.1110		- - - Black	3
0904.1120		- - - White	3
0904.1130		- - - Pepper seeds for sowing	3
0904.1190		- - - Other	3
0904.1200		- - Crushed or ground	16
		- Fruits of the genus *Capsicum* or of the genus *Pimenta:*	
		- - Dried, neither crushed nor ground:	
0904.2110		- - - Red chillies (whole)	16
0904.2120		- - - Red chillies seeds for sowing	3
0904.2190		- - - Other	16
		- - Crushed or ground:	
0904.2210		- - - Red chillies (powder)	16
0904.2290		- - - Other	16
09.05		**Vanilla.**	
0905.1000		- Neither crushed nor ground	3
0905.2000		- Crushed or ground	3
09.06		**Cinnamon and cinnamon- tree flowers.**	
		- Neither crushed nor ground :	
0906.1100		- - Cinnamon (Cinnamomum zeylanicum Blume)	3
0906.1900		- - Other	3
0906.2000		- Crushed or ground	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
09.07		**Cloves (whole fruit, cloves and stems).**	
0907.1000		- Neither crushed nor ground	3
0907.2000		- Crushed or ground	3
09.08		**Nutmeg, mace and cardamoms.**	
		- Nutmeg:	
0908.1100		- - Neither crushed nor ground	3
0908.1200		- - Crushed or ground	3
		- Mace:	
0908.2100		- - Neither crushed nor ground	3
0908.2200		- - Crushed or ground	3
		- Cardamoms:	
		- - Neither crushed nor ground:	
0908.3110		- - - Large	3
0908.3120		- - - Small	3
0908.3200		- - Crushed or ground	3
09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**	
		- Seeds of coriander:	
0909.2100		- - Neither crushed nor ground	3
0909.2200		- - Crushed or ground	3
		- Seeds of cumin:	
0909.3100		- - Neither crushed nor ground	3
0909.3200		- - Crushed or ground	3
		- - Seeds of anise, badian, caraway or fennel; juniper berries:	
0909.6100		- - Neither crushed nor ground	3
0909.6200		- - Crushed or ground	3
09.10		**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**	
		- Ginger:	
0910.1100		- - Neither crushed nor ground	16
0910.1200		- - Crushed or ground	16
0910.2000		- Saffron	3
0910.3000		- Turmeric (curcuma)	16
		- Other spices:	
0910.9100		- - Mixtures referred to in Note 1 (b) to this Chapter	16
		- - Other:	
0910.9910		- - - Thyme; bay leaves	3
0910.9990		- - - Other	16

Chapter 10

Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading10.06.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
10.01		**Wheat and meslin.**	
		- Durum wheat:	
1001.1100		- - Seed	11
1001.1900		- - Other	11
		- Other:	
1001.9100		- - Seed	11
1001.9900		- - Other	11
10.02		**Rye.**	
1002.1000		- Seed	3
1002.9000		- Other	3
10.03		**Barley.**	
1003.1000		- Seed	3
1003.9000		- Other	3
10.04		**Oats.**	
1004.1000		- Seed	3
1004.9000		- Other	3
10.05		**Maize (corn).**	
1005.1000		- Seed	3
1005.9000		- Other	11
10.06		**Rice.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Rice in the husk (paddy or rough):	
1006.1010		- - - Seed for sowing	3
1006.1090		- - - Other	11
1006.2000		- Husked (brown) rice	11
		- Semi- milled or wholly milled rice, whether or not polished or glazed:	
1006.3010		- - - Basmati	11
1006.3090		- - - Other	11
1006.4000		- Broken rice	11
10.07		**Grain sorghum.**	
1007.1000		- Seed	3
1007.9000		- Other	3
10.08		**Buckwheat, millet and canary seeds; other cereals.**	
1008.1000		- Buckwheat	3
		- Millet:	
1008.2100		- - Seed	3
1008.2900		- - Other	3
1008.3000		- Canary seeds	3
1008.4000		- Fonio *(Digitaria spp.)*	3
1008.5000		- Quinoa(Chenopodium quinoa)	3
1008.6000		- Triticale	3
1008.9000		- Other cereals	3

Chapter 11

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

Notes.

1.- This Chapter does not cover:
(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
(b) Prepared flours, groats, meals or starches of heading 19.01;
(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
11.01		**Wheat or meslin flour.**	
1101.0010		- - - Of Wheat	3
1101.0020		- - - Of Meslin	11
11.02		**Cereal flours other than of wheat or meslin.**	
1102.2000		- Maize (corn) flour	11
1102.9000		- Other	11
11.03		**Cereal groats, meal and pellets.**	
		- Groats and meal:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1103.1100		- - Of wheat	16
1103.1300		- - Of maize (corn)	16
1103.1900		- - Of other cereals	16
1103.2000		- Pellets	16
11.04		**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.**	
		- Rolled or flaked grains:	
1104.1200		- - Of oats	16
1104.1900		- - Of other cereals	16
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.2200		- - Of oats	16
1104.2300		- - Of Maize (corn)	16
1104.2900		- - Of other cereals	16
1104.3000		- Germ of cereals, whole, rolled, flaked or ground	16
11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**	
1105.1000		- Flour, meal and powder	20
1105.2000		- Flakes, granules and pellets	20
11.06		**Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**	
1106.1000		- Of the dried leguminous vegetables of heading 07.13	16
1106.2000		- Of sago or of roots or tubers of heading 07.14	16
1106.3000		- Of the products of Chapter- 8	16
11.07		**Malt, whether or not roasted.**	
1107.1000		- Not roasted	11
1107.2000		- Roasted	11
11.08		**Starches; inulin.**	
		- Starches:	
1108.1100		- - Wheat starch	16
1108.1200		- - Maize (corn) starch	16
1108.1300		- - Potato starch	16
1108.1400		- - Manioc (cassava) starch	16
1108.1900		- - Other starches	16
1108.2000		- Inulin	16
1109.0000		**Wheat gluten, whether or not dried.**	16

Chapter 12

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

Notes.

1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts).It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, `vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

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

4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:
(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
(a) Dead single-cell micro-organisms of heading 21.02;
(b) Cultures of micro-organisms of heading 30.02; or
(c) Fertilizers of heading 31.01 or 31.05.

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
12.01		**Soya beans, whether or not broken.**	
1201.1000		- Seed	3
1201.9000		- Other	3
12.02		**Ground- nuts, not roasted or otherwise cooked, whether or not shelled or broken.**	
1202.3000		- Seed	11
		- Other:	
1202.4100		- - In shell	11
1202.4200		- - Shelled, whether or not broken	11
1203.0000		**Copra.**	11
1204.0000		**Linseed, whether or not broken.**	3
12.05		**Rape or colza seeds, whether or not broken.**	
1205.1000		- Low erucic acid rape or colza seeds	3
1205.9000		- Other	3
1206.0000		**Sunflower seeds, whether or not broken.**	3
12.07		**Other oil seeds and oleaginous fruits, whether or not broken.**	
1207.1000		- Palm nuts and kernels	3
		- Cotton seeds:	
1207.2100		- - Seed	3
1207.2900		- - Other	3
1207.3000		- Castor oil seeds	3
1207.4000		- Sesamum seeds	3
1207.5000		- Mustard seeds	3
1207.6000		- Safflower (*Carthamus tinctorius*) seeds	3
1207.7000		- Melon seeds	3
		- Other:	
1207.9100		- - Poppy seeds	3
1207.9900		- - Other	3
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**	
1208.1000		- Of soya beans	11
		- Other:	
1208.9010		- - - Flours of castor	3
1208.9020		- - - Castor meal	3
1208.9090		- - - Other	3
12.09		**Seeds, fruit and spores, of a kind used for sowing.**	
1209.1000		- Sugar beet seeds	3
		- Seeds of forage plants:	
1209.2100		- - Lucerne (alfalfa) seeds	3
1209.2200		- - Clover (*Trifolium spp.*) seeds	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1209.2300		- - Fescue seeds	3
1209.2400		- - Kentucky blue grass *(Poa pratensis L*.) seeds	3
1209.2500		- - Rye grass (*Lolium multiflorum Lam., Lolium perenne L.)* seeds	3
1209.2900		- - Other	3
1209.3000		- Seeds of herbaceous plants cultivated principally for their flowers	3
		- Other:	
		- - Vegetable seeds:	
1209.9110		- - - Of onion	3
1209.9120		- - - Of tomato	3
1209.9130		- - - Of okra	3
1209.9190		- - - Other	3
1209.9900		- - Other	3
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**	
1210.1000		- Hop cones, neither ground nor powdered, nor in the form of pellets	3
1210.2000		- Hop cones, ground powdered or in the form of pellets; lupulin	3
12.11		**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.**	
1211.2000		- Ginseng roots	3
1211.3000		- Coca leaf	3
1211.4000		- Poppy straw	3
1211.5000		- Ephedra	3
1211.9000		- Other	3
12.12		**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**	
		- Seaweeds and other algae:	
1212.2100		- - Fit for human consumption	3
1212.2900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
1212.9100		- - Sugar beet	3
1212.9200		- - Locust beans (carob)	3
1212.9300		- - Sugar cane	3
1212.9400		- - Chicory roots	3
1212.9900		- - Other	3
1213.0000		**Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.**	3
12.14		**Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.**	
1214.1000		- Lucerne (alfalfa) meal and pellets	3
1214.9000		- Other	3

Chapter 13

lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or maté (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29. 39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
13.01		**Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams).**	
1301.2000		- Gum Arabic	16
		- Other:	
1301.9010		- - - Cannabis resins and balsams	20
1301.9020		- - - Seed lac	16
1301.9090		- - - Other	16
13.02		**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**	
		- Vegetable saps and extracts:	
1302.1100		- - Opium	20
1302.1200		- - Of liquorice	16
1302.1300		- - Of hops	16
1302.1400		- - Of ephedra	16
1302.1900		- - Other	16
1302.2000		- Pectic substances, pectinates and pectates	16
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.3100		- - Agar-agar	16
		- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302.3210		- - - Guwar gum	20
1302.3290		- - - Other	16
1302.3900		- - Other	16

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-

inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
14.01		**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**	
1401.1000		- Bamboos	11
1401.2000		- Rattans	3
1401.9000		- Other	3
[14.02]			
[14.03]			
14.04		**Vegetable products not elsewhere specified or included.**	
1404.2000		- Cotton linters	16
		- Other:	
1404.9010		- - - Tendu leaves (biri leaves)	20
1404.9020		- - - Betel leaves	Rs.600 / Kg
1404.9030		- - - Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	11
		- - - Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:	
1404.9041		- - - -Broomcorn (Sorghum vulgare var technicum)	20
1404.9049		- - - -Other	20
1404.9050		- - - Hena leave and powder	16
1404.9090		- - - Other	20

Section III

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

Chapter 15

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

Notes.

1.- This Chapter does not cover:
- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

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

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

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

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
15.01		**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**	
1501.1000		- Lard	20
1501.2000		- Other pig fat	20
1501.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
15.02		**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**	
1502.1000		- Tallow	11
1502.9000		- Other	11
15.03		**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**	
1503.0010		- - - Lard stearin, lard oil	20
1503.0090		- - - Other	11
15.04		**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**	
1504.1000		- Fish- liver oils and their fractions	3
1504.2000		- Fats and oils and their fractions, of fish, other than liver oils	3
1504.3000		- Fats and oils and their fractions, of marine mammals	3
15.05		**Wool grease and fatty substances derived therefrom (including lanolin).**	
1505.0010		- - - Lanolin	11
1505.0090		- - - Other	11
1506.0000		**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	3
15.07		**Soya- bean oil and its fractions, whether or not refined, but not chemically modified.**	
1507.1000		- Crude oil, whether or not degummed	Rs.9050/ MT
1507.9000		- Other	Rs.10200/MT
15.08		**Ground- nut oil and its fractions, whether or not refined, but not chemically modified.**	
1508.1000		- Crude oil	Rs.13150/MT
1508.9000		- Other	Rs.14300/MT
15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**	
1509.1000		- Virgin	Rs.5000/MT
1509.9000		- Other	Rs.6000/MT
1510.0000		**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**	Rs.6000/MT

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
15.11		**Palm oil and its fractions, whether or not refined, but not chemically modified.**	
1511.1000		- Crude oil	Rs.8000/ MT
		- Other:	
1511.9010		- - - Palm stearin	Rs.9050/ MT
1511.9020		- - - RBD Palm Oil	Rs.10800/MT
1511.9030		- - - Palm olein	Rs.9050/ MT
1511.9090		- - - Other	Rs.10800/MT
15.12		**Sunflower- seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**	
		- Sunflower- seed or safflower oil and fractions thereof:	
1512.1100		- - Crude oil	Rs.15000/MT
1512.1900		- - Other	Rs.16800/MT
		- Cotton- seed oil and its fractions:	
1512.2100		- - Crude oil, whether or not gossypol has been removed	Rs.15000/MT
1512.2900		- - Other	Rs.16800/MT
15.13		**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**	
		- Coconut (copra) oil and its fractions:	
1513.1100		- - Crude oil	Rs.9050/ MT
1513.1900		- - Other	Rs.10800/MT
		- Palm kernel or babassu oil and fractions thereof:	
1513.2100		- - Crude oil	Rs.9050/MT
1513.2900		- - Other	Rs.10800/MT
15.14		**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**	
		- Low erucic acid rape or colza oil and its fractions:	
1514.1100		- - Crude oil	Rs.15000/MT
1514.1900		- - Other	Rs.16800/MT
		- Other:	
1514.9100		- - Crude oil	Rs.9050/ MT
1514.9900		- - Other	Rs.10200/MT
15.15		**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**	
		- Linseed oil and its fractions:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
1515.1100		- - Crude oil	Rs.9500/MT
1515.1900		- - Other	Rs.10800/MT
		- Maize (corn) oil and its fractions:	
1515.2100		- - Crude oil	Rs.15000/MT
1515.2900		- - Other	Rs.16600/MT
1515.3000		- Castor oil and its fractions	Rs.9050/MT
1515.5000		- Sesame oil and its fractions	Rs.9050/MT
1515.9000		- Other	Rs.9050/MT
15.16		**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**	
1516.1000		- Animal fats and oils and their fractions	Rs.10200/MT
		- Vegetable fats and oils and their fractions:	
1516.2010		- - - Vegetable fats and their fractions	Rs.10200/MT
1516.2020		- - - Vegetable oils and their fractions	Rs.10200/MT
15.17		**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**	
1517.1000		- Margarine, excluding liquid margarine	Rs.10800/MT
1517.9000		- Other	Rs.10800/MT
1518.0000		**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	Rs.10800/MT
[15.19]			
1520.0000		**Glycerol, crude; glycerol waters and glycerol lyes.**	11
15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**	
1521.1000		- Vegetable waxes	11
		- Other:	
1521.9010		- - - Bees wax	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1521.9090		- - - Other	11
15.22		**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	
1522.0010		- - - Of animals or vegetable waxes	20
1522.0090		- - - Other	20

Section IV

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

Note.

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

Chapter 16

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

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

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

Subheading Notes.

1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely

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

2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
1601.0000		**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**	20
16.02		**Other prepared or preserved meat, meat offal or blood.**	
1602.1000		- Homogenised preparations	20
1602.2000		- Of liver of any animal	20
		- Of poultry of heading 01.05:	
1602.3100		- - Of turkeys	20
1602.3200		- - Of fowls of the species *Gallus domesticus* (chicken)	20
1602.3900		- - Other	20
		- Of swine:	
1602.4100		- - Hams and cuts thereof	20
1602.4200		- - Shoulders and cuts thereof	20
1602.4900		- - Other, including mixtures	20
1602.5000		- Of bovine animals	20
1602.9000		- Other, including preparations of blood of any animal	20
1603.0000		**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	20
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**	
		- Fish, whole or in pieces, but not minced:	
1604.1100		- - Salmon	20
1604.1200		- - Herrings	20
1604.1300		- - Sardines, sardinella and brisling or sprats	20
1604.1400		- - Tunas, skipjack and bonito (*Sarda spp*.)	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
1604.1500		- - Mackerel	20
1604.1600		- - Anchovies	20
1604.1700		- - Eels	20
1604.1800		- - Shark fins	20
1604.1900		- - Other	20
		- Other prepared or preserved fish:	
1604.2010		- - - Fish maws	20
1604.2020		- - - Fish fillet	20
1604.2090		- - - Other	20
		- Caviar and caviar substitutes:	
1604.3100		- - Caviar	20
1604.3200		- - Caviar substitutes	20
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**	
1605.1000		- Crab	20
		- Shrimps and prawns :	
1605.2100		- - Not in airtight container	20
1605.2900		- - Other	20
1605.3000		- Lobster	20
1605.4000		- Other crustaceans	20
		- Molluscs:	
1605.5100		- - Oysters	20
1605.5200		- - Scallops, including queen scallops	20
1605.5300		- - Mussels	20
1605.5400		- - Cuttle fish and squid	20
1605.5500		- - Octopus	20
1605.5600		- - Clams, cockles and arkshells	20
1605.5700		- - Abalone	20
1605.5800		- - Snails, other than sea snails	20
1605.5900		- - Other	20
		- Other aquatic invertebrates:	
1605.6100		- - Sea cucumbers	20
1605.6200		- - Sea urchins	20
1605.6300		- - Jellyfish	20
1605.6900		- - Other	20

Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :
(a) Sugar confectionery containing cocoa (heading 18.06);
(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5^{o}.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69^{o} or more but less than 93^{o}. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
17.01		**Cane or beet sugar and chemically pure sucrose, in solid form.**	
		- Raw sugar not containing added flavouring or colouring matter:	
1701.1200		- - Beet sugar	20
		- - Cane sugar specified in Subheading Note 2 to this Chapter:	
1701.1310		- - - Gur (Jaggery)	20
1701.1390		- - - Other	20
1701.1400		- - Other cane sugar	20
		- Other:	
1701.9100		- - Containing added flavouring or colouring matter	11
		- - Other:	
1701.9910		- - - White crystalline cane sugar	20
1701.9920		- - - White crystalline beet sugar	20
1701.9930		- - - Chemically pure sucrose	11
1701.9990		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
17.02		**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**	
		- Lactose and lactose syrup:	
		- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702.1110		- - - Lactose	11
1702.1120		- - - Lactose syrup	11
1702.1900		- - Other	11
		- Maple sugar and maple syrup:	
1702.2010		- - - Maple sugar	11
1702.2020		- - - Maple syrup	16
1702.3000		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	20
1702.4000		- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar.	20
1702.5000		- Chemically pure fructose	16
1702.6000		- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar.	20
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702.9010		- - - Maltose	11
1702.9020		- - - Caramel	11
1702.9030		- - - Malto dextrins	11
1702.9090		- - - Other	11
17.03		**Molasses resulting from the extraction or refining of sugar.**	
1703.1000		- Cane molasses	3
1703.9000		- Other	3
17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**	
1704.1000		- Chewing gum, whether or not sugar- coated	20
		- Other:	
1704.9010		- - - White chocolate	20
1704.9090		- - - Other	20

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
1801.0000		**Cocoa beans, whole or broken, raw or roasted.**	3
1802.0000		**Cocoa shells, husks, skins and other cocoa waste.**	3
18.03		**Cocoa paste, whether or not defatted.**	
1803.1000		- Not defatted	3
1803.2000		- Wholly or partly defatted	3
1804.0000		**Cocoa butter, fat and oil.**	3
1805.0000		**Cocoa powder, not containing added sugar or other sweetening matter.**	11
18.06		**Chocolate and other food preparations containing cocoa.**	
1806.1000		- Cocoa powder, containing added sugar or other sweetening matter	20
		- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:	
1806.2010		- - - Chocolate preparation	20
1806.2020		- - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	11
1806.2090		- - - Other	20
		- Other, in blocks, slabs or bars:	
1806.3100		- - Filled	20
1806.3200		- - Not filled	20
1806.9000		- Other	20

Chapter 19

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

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

(a) The term "groats" means cereal groats of Chapter 11;
(b) The terms "flour" and "meal" mean:
  (1) Cereal flour and meal of Chapter 11, and
  (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
19.01		**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04. 01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1901.1000		- Preparations suitable for infants or young children, put up for retail sale	20
1901.2000		- Mixes and doughs for the preparation of bakers' wares of heading 19.05	16
		- Other:	
1901.9010		- - - Malt extract	20
1901.9020		- - - Preparations other than in retail packing, not containing cocoa	20
1901.9090		- - - Other	20
19.02		**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**	
		- Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100		- - Containing eggs	20
		- - Other:	
1902.1910		- - - Macaroni raw	20
1902.1920		- - - Vermacelli	20
1902.1990		- - - Other	20
1902.2000		- Stuffed pasta, whether or not cooked or otherwise prepared	20
1902.3000		- Other pasta	20
1902.4000		- Couscous	20
19.03		**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	
1903.0010		- - - Sago	16
1903.0090		- - - Other	16
19.04		**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre- cooked or otherwise prepared, not elsewhere specified or included.**	
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1010		- - - Corn flakes	20
1904.1090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1904.2000		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20
1904.3000		- Bulgur wheat	20
1904.9000		- Other	20
19.05		**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**	
1905.1000		- Crispbread	20
1905.2000		- Gingerbread and the like	20
		- Sweet biscuits; waffles and wafers:	
1905.3100		- - Sweet biscuits	20
1905.3200		- - Waffles and wafers	20
1905.4000		- Rusks, toasted bread and similar toasted products	20
1905.9000		- Other	20

Chapter 20

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

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
(b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16) ;
(c) Bakers' wares and other products of heading 19.05; or
(d) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

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

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

PCT CODE		**DESCRIPTION**	**CD (%)**
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**	
2001.1000		- Cucumbers and gherkins	20
		- Other:	
2001.9010		- - - Pickles	20
2001.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**	
2002.1000		- Tomatoes, whole or in pieces	20
		- Other:	
2002.9010		- - - Tomatoes paste	20
2002.9090		- - - Other	20
20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**	
2003.1000		- Mushrooms of the genus *Agaricus*	20
2003.9000		- Other	20
20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**	
2004.1000		- Potatoes	20
2004.9000		- Other vegetables and mixtures of vegetables	20
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**	
2005.1000		- Homogenised vegetables	20
2005.2000		- Potatoes	20
2005.4000		- Peas (*Pisum sativum*)	20
		- Beans (*Vigna spp., Phaseolus spp*.):	
2005.5100		- - Beans, shelled	20
2005.5900		- - Other	20
2005.6000		- Asparagus	20
2005.7000		- Olives	20
2005.8000		- Sweet corn (*Zea mays var. saccharata)*	20
		- Other vegetables and mixtures of vegetables:	
2005.9100		- - Bamboo shoots	20
2005.9900		- - Other	20
2006.0000		**Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**	20
20.07		**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**	
2007.1000		- Homogenised preparations	20
		- Other:	
2007.9100		- - Citrus fruit	20
2007.9900		- - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
20.08		**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**	
		- Nuts, ground- nuts and other seeds, whether or not mixed together:	
2008.1100		- - Ground-nuts	16
2008.1900		- - Other, including mixtures	16
2008.2000		- Pineapples	16
2008.3000		- Citrus fruit	16
2008.4000		- Pears	16
2008.5000		- Apricots	16
2008.6000		- Cherries	16
2008.7000		- Peaches, including nectarines	16
2008.8000		- Strawberries	16
		- Other, including mixtures other than those of subheading 2008.19:	
2008.9100		- - Palm hearts	16
2008.9300		- - Cranberries *(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)*	20
2008.9700		- - Mixtures	20
2008.9900		- - Other	20
20.09		**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**	
		- Orange juice:	
2009.1100		- - Frozen	20
2009.1200		- - Not frozen, of a Brix value not exceeding 20	20
2009.1900		- - Other	20
		- Grapefruit (including pomelo) juice :	
2009.2100		- - Of a Brix value not exceeding 20	20
2009.2900		- - Other	20
		- Juice of any other single citrus fruit:	
2009.3100		- - Of a Brix value not exceeding 20	20
2009.3900		- - Other	20
		- Pineapple juice:	
2009.4100		- - Of a Brix value not exceeding 20	20
2009.4900		- - Other	20
2009.5000		- Tomato juice	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Grape juice (including grape must):	
2009.6100		- - Of a Brix value not exceeding 30	20
2009.6900		- - Other	20
		- Apple juice:	
2009.7100		- - Of a Brix value not exceeding 20	20
2009.7900		- - Other	20
		- Juice of any other single fruit or vegetable:	
2009.8100		- - Cranberry *(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinum vitis-idaea)* juice	20
2009.8900		- - Other	20
2009.9000		- Mixtures of juices	20

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :
- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
21.01		**Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**	
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
		- - Extracts, essences and concentrates:	
2101.1110		- - - Instant coffee in bulk	11
2101.1120		- - - Instant coffee in retail packs	11
2101.1190		- - - Other	11
2101.1200		- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	11
2101.2000		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	11
2101.3000		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	11
21.02		**Yeasts (active or inactive); other single- cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**	
2102.1000		- Active yeasts	16
2102.2000		- Inactive yeasts; other single- cell micro-organisms, dead	16
2102.3000		- Prepared baking powders	16
21.03		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**	
2103.1000		- Soya sauce	20
2103.2000		- Tomato ketchup and other tomato sauces	20
2103.3000		- Mustard flour and meal and prepared mustard	20
2103.9000		- Other	20
21.04		**Soups and broths and preparations therefor; homogenised composite food preparations.**	
2104.1000		- Soups and broths and preparations therefor	20
2104.2000		- Homogenised composite food preparations	20
2105.0000		**Ice cream and other edible ice, whether or not containing cocoa**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
21.06		**Food preparations not elsewhere specified or included.**	
		- Protein concentrates and textured protein substances:	
2106.1010		- - - Protein hydrolysates	20
2106.1090		- - - Other	20
		- Other:	
2106.9010		- - - Concentrates for aerated beverage in all forms	20
2106.9020		- - - Syrups and squashes	20
2106.9030		- - - Flavouring powders for preparation of food	20
2106.9040		- - - Emulsifing agents for food and dairy products	20
2106.9050		- - - Preparations including tablets consisting of saccharin, lactose	20
2106.9060		- - - Sweet meats	20
2106.9070		- - - Sodium Iron (Na Fe EDTA)	20
2106.9090		- - - Other	20

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :
- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 ^{o}C.

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**	
		- Mineral waters and aerated waters:	
2201.1010		- - - Mineral waters	20
2201.1020		- - - Aerated waters	20
2201.9000		- Other	20
22.02		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**	
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1010		- - - Aerated waters	20
2202.1090		- - - Other	20
		- Other:	
2202.9100		- - Non-alcoholic beer	20
2202.9900		- - Other	20
2203.0000		**Beer made from malt.**	90
22.04		**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**	
2204.1000		- Sparkling wine	90
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.2100		- - In containers holding 2 l or less	90
2204.2200		- - In containers holding more than 2 l but not more than 10 l	90
2204.2900		- - Other	90
2204.3000		- Other grape must	90
22.05		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**	
2205.1000		- In containers holding 2 l or less	90
2205.9000		- Other	90

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2206.0000		**Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non- alcoholic beverages, not elsewhere specified or included.**	90
22.07		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**	
2207.1000		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	90
2207.2000		- Ethyl alcohol and other spirits, denatured, of any strength	50
22.08		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.**	
2208.2000		- Spirits obtained by distilling grape wine or grape marc	90
2208.3000		- Whiskies	90
2208.4000		- Rum and other spirits obtained by distilling fermented sugar- cane products	90
2208.5000		- Gin and Geneva	90
2208.6000		- Vodka	90
2208.7000		- Liqueurs and cordials	90
2208.9000		- Other	90
2209.0000		**Vinegar and substitutes for vinegar obtained from acetic acid.**	20

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
23.01		**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**	
2301.1000		- Flours, meals and pellets, of meat or meat offal; greaves	11
		- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
2301.2010		- - - Shrimp meal	3
2301.2090		- - - Other	11
23.02		**Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**	
2302.1000		- Of maize (corn)	11
2302.3000		- Of wheat	11
2302.4000		- Of other cereals	11
2302.5000		- Of leguminous plants	11
23.03		**Residues of starch manufacture and similar residues, beet- pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**	
2303.1000		- Residues of starch manufacture and similar residues	11
2303.2000		- Beet- pulp, bagasse and other waste of sugar manufacture	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
2303.3000		- Brewing or distilling dregs and waste	11
2304.0000		**Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.**	11
2305.0000		**Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground- nut oil.**	20
23.06		**Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.**	
2306.1000		- Of cotton seeds	11
2306.2000		- Of linseed	11
2306.3000		- Of sunflower seeds	11
		- Of rape or colza seeds:	
2306.4100		- - Of low erucic acid rape or colza seeds	11
2306.4900		- - Other	11
2306.5000		- Of coconut or copra	11
2306.6000		- Of palm nuts or kernels	11
2306.9000		- Other	11
2307.0000		**Wine lees; argol.**	11
2308.0000		**Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	11
23.09		**Preparations of a kind used in animal feeding.**	
2309.1000		- Dog or cat food, put up for retail sale	20
		- Other:	
2309.9010		- - - Preparations for supplementing farm produced feed (feed supplement)	20
2309.9020		- - - Preparations for use in making the complete feeds or supplementary feeds	20
2309.9090		- - - Other	20

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
24.01		**Unmanufactured tobacco; tobacco refuse.**	
2401.1000		- Tobacco, not stemmed /striped	11
2401.2000		- Tobacco, partly or wholly stemmed/ stripped	11
2401.3000		- Tobacco refuse	11
24.02		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**	
2402.1000		- Cigars, cheroots and cigarillos, containing tobacco	20
2402.2000		- Cigarettes containing tobacco	20
2402.9000		- Other	20
24.03		**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**	
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.1100		- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	20
2403.1900		- - Other	20
		- Other:	
2403.9100		- - "Homogenised" or "reconstituted" tobacco	20
		- - Other:	
2403.9910		- - - Tobacco for chewing	20
2403.9990		- - - Other	20

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover:

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
(b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
(c) Medicaments or other products of Chapter 30;
(d) Perfumery, cosmetic or toilet preparations (Chapter 33);
(e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading 68.03);
(f) Precious or semi-precious stones (heading 71.02 or 71.03);
(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
(h) Billiard chalks (heading 95.04); or
(ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or

not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
25.01		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free- flowing agents; sea water.**	
2501.0010		- - - Table salt	20
2501.0020		- - - Rock salt	20
2501.0030		- - - Sea salt	20
2501.0090		- - - Other	20
2502.0000		**Unroasted iron pyrites.**	3
2503.0000		**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	3
25.04		**Natural graphite.**	
2504.1000		- In powder or in flakes	3
2504.9000		- Other	3
25.05		**Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.**	
2505.1000		- Silica sands and quartz sands	3
2505.9000		- Other	3
25.06		**Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	
2506.1000		- Quartz	3
2506.2000		- Quartzite	3
2507.0000		**Kaolin and other kaolinic clays,whether or not calcined.**	3
25.08		**Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.**	
2508.1000		- Bentonite	3
2508.3000		- Fire- clay	3
2508.4000		- Other clays	3
2508.5000		- Andalusite, kyanite and sillimanite	3
2508.6000		- Mullite	3
2508.7000		- Chamotte or dinas earths	3
2509.0000		**Chalk.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
25.10		**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**	
2510.1000		- Unground	3
2510.2000		- Ground	3
25.11		**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.**	
2511.1000		- Natural barium sulphate (barytes)	3
2511.2000		- Natural barium carbonate (witherite)	3
2512.0000		**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**	3
25.13		**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat- treated.**	
2513.1000		- Pumice stone	3
		- Emery, natural corundum, natural garnet and other natural abrasives:	
2513.2010		- - - Emery	3
2513.2020		- - - Garnet natural	3
2513.2090		- - - Other	3
2514.0000		**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	3
25.15		**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	
		- Marble and travertine:	
2515.1100		- - Crude or roughly trimmed	16
2515.1200		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	16
2515.2000		- Ecaussine and other calcareous monumental or building stone; alabaster	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
25.16		**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**	
		- Granite:	
2516.1100		- - Crude or roughly trimmed	16
2516.1200		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	16
2516.2000		- Sandstone	16
2516.9000		- Other monumental or building stone	16
25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat- treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated**	
2517.1000		- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat- treated	3
2517.2000		- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	16
2517.3000		- Tarred macadam	16
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
2517.4100		- - Of marble	16
2517.4900		- - Other	16
25.18		**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.**	
2518.1000		- Dolomite, not calcined or sintered	3
2518.2000		- Calcined or sintered dolomite	3
2518.3000		- Dolomite ramming mix	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
25.19		**Natural magnesium carbonate (magnesite); fused magnesia; dead- burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**	
2519.1000		- Natural magnesium carbonate (magnesite)	3
		- Other:	
2519.9010		- - - Magnesium oxide	3
2519.9090		- - - Other	3
25.20		**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**	
		- Gypsum; anhydrite:	
2520.1010		- - - Gypsum	11
2520.1020		- - - Anhydrite	11
2520.2000		- Plasters	16
2521.0000		**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	11
25.22		**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**	
2522.1000		- Quicklime	16
2522.2000		- Slaked lime	16
2522.3000		- Hydraulic lime	16
25.23		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**	
2523.1000		- Cement clinkers	11
		- Portland cement:	
2523.2100		- - White cement, whether or not artificially coloured	20
2523.2900		- - Other	20
2523.3000		- Aluminous cement	20
2523.9000		- Other hydraulic cements	20
25.24		**Asbestos.**	
2524.1000		- Crocidolite	20
2524.9000		- Other	20
25.25		**Mica, including splittings; mica waste.**	
2525.1000		- Crude mica and mica rifted into sheets or splittings	3
2525.2000		- Mica powder	3
2525.3000		- Mica waste	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
25.26		**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.**	
		- Not crushed, not powdered:	
2526.1010		- - - Talc	11
2526.1090		- - - Other	11
2526.2000		- Crushed or powdered	11
[25.27]			
2528.0000		**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.**	3
25.29		**Feldspar; leucite; nepheline and nepheline syenite; fluorspar.**	
2529.1000		- Feldspar	3
		- Fluorspar:	
2529.2100		- - Containing by weight 97 % or less of calcium fluoride	3
2529.2200		- - Containing by weight more than 97 % of calcium fluoride	3
2529.3000		- Leucite; nepheline and nepheline syenite	3
25.30		**Mineral substances not elsewhere specified or included.**	
2530.1000		- Vermiculite, perlite and chlorites, unexpanded	3
2530.2000		- Kieserite, epsomite (natural magnesium sulphates)	3
		- Other:	
2530.9010		- - - Natural manganese dioxide	3
2530.9020		- - - Zirconium silicate	3
2530.9030		- - - Earth colours	11
2530.9090		- - - Other	11

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover:

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);
(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27. 10);
(d) Basic slag of Chapter 31;
(e) Slag wool, rock wool or similar mineral wools (heading 68.06);
(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV,. even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

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

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620. 60.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
26.01		**Iron ores and concentrates, including roasted iron pyrites.**	
		- Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100		- - Non-agglomerated	3
2601.1200		- - Agglomerated	3
2601.2000		- Roasted iron pyrites	3
2602.0000		**Manganese ores and concentrates, Including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.**	3
2603.0000		**Copper ores and concentrates.**	3
2604.0000		**Nickel ores and concentrates.**	3
2605.0000		**Cobalt ores and concentrates.**	3
2606.0000		**Aluminium ores and concentrates.**	3
2607.0000		**Lead ores and concentrates.**	3
2608.0000		**Zinc ores and concentrates.**	3
2609.0000		**Tin ores and concentrates.**	3
2610.0000		**Chromium ores and concentrates.**	3
2611.0000		**Tungsten ores and concentrates.**	3
26.12		**Uranium or thorium ores and concentrates.**	
2612.1000		- Uranium ores and concentrates	3
2612.2000		- Thorium ores and concentrates	3
26.13		**Molybdenum ores and concentrates.**	
2613.1000		- Roasted	3
2613.9000		- Other	3
2614.0000		**Titanium ores and concentrates.**	3
26.15		**Niobium, tantalum, vanadium or zirconium ores and concentrates.**	
2615.1000		- Zirconium ores and concentrates	3
2615.9000		- Other	3
26.16		**Precious metal ores and concentrates.**	
2616.1000		- Silver ores and concentrates	3
2616.9000		- Other	3
26.17		**Other ores and concentrates.**	
2617.1000		- Antimony ores and cncentrates	3
2617.9000		- Other	3
2618.0000		**Granulated slag (slag sand) from the manufacture of iron or steel.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
2619.0000		**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.**	3
26.20		**Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.**	
		- Containing mainly zinc:	
2620.1100		- - Hard zinc spelter	3
2620.1900		- - Other	3
		- Containing mainly lead:	
2620.2100		- - Leaded gasoline sludges and leaded anti-knock compound sludges	3
2620.2900		- - Other	3
2620.3000		- Containing mainly copper	3
2620.4000		- Containing mainly aluminium	3
2620.6000		- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	3
		- Other:	
2620.9100		- - Containing antimony, beryllium, cadmium, chromium or their mixtures.	3
2620.9900		- - Other	3
26.21		**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.**	
2621.1000		- Ash and residues from the incineration of municipal waste	20
2621.9000		- Other	20

Chapter 27

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

Notes.

1.- This Chapter does not cover :
(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
(b) Medicaments of heading 30.03 or 30.04; or
(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707. 10, 2707.20, 2707.30 and 2707.40, the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4.- For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at

210°Caccording to the ISO 3405 method (equivalent to the ASTM D 86 method).

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
27.01		**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**	
		- Coal, whether or not pulverised, but not agglomerated:	
2701.1100		- - Anthracite	3
2701.1200		- - Bituminous coal	11
2701.1900		- - Other coal	11
2701.2000		- Briquettes, ovoids and similar soild fuels manufactured from coal	3
27.02		**Lignite, whether or not agglomerated, excluding jet.**	
2702.1000		- Lignite, whether or not pulverised, but not agglomerated	3
2702.2000		- Agglomerated lignite	3
2703.0000		**Peat (including peat litter), whether or not agglomerated.**	3
27.04		**Coke and semi- coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**	
2704.0010		- - - Coke of coal	3
2704.0020		- - - Coke of lignite or peat	3
2704.0090		- - - Other	3
2705.0000		**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	3
27.06		**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	
2706.0010		- - - Coal tar	11
2706.0090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
27.07		**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non- aromatic constituents.**	
2707.1000		- Benzol (benzene)	3
2707.2000		- Toluol (toluene)	3
2707.3000		- Xylol (xylenes)	3
2707.4000		- Naphthalene	3
2707.5000		- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250^{o}C by the ISO 3405 method (equivalent to the ASTM D 86 method)	20
		- Other:	
2707.9100		- - Creosote oils	11
		- - Other:	
2707.9910		- - - Carbon black oil (carbon black feedstock)	3
2707.9920		- - - Phenols	3
2707.9990		- - - Other	20
27.08		**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**	
2708.1000		- Pitch	3
2708.2000		- Pitch coke	3
2709.0000		**Petroleum oils and oils obtained from bituminous minerals, crude**	3
27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**	
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
		- - Light oils and preparations:	
2710.1210		- - - Motor spirit	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2710.1220		- - - Aviation spirit	3
2710.1230		- - - Spirit type jet fuel	3
2710.1240		- - - White spirit	3
2710.1250		- - - Solvent oil (non-composite)	16
2710.1290		- - - Other	16
		- - Other:	
		- - - Kerosene, including kerosene type jet fuel:	
2710.1911		- - - -Kerosene	3
2710.1912		- - - -J.P.1	3
2710.1913		- - - -J.P.4	3
2710.1919		- - - -Other	3
		- - - Other medium oils and preparations:	
2710.1921		- - - -Light diesel oil	3
2710.1929		- - - -Other	3
		- - - Gas oils:	
2710.1931		- - - -High speed diesel oil	11
2710.1939		- - - -Other	11
		- - - Fuel oils:	
2710.1941		- - - -Furnace-oil	11
2710.1942		- - - -Petroleum top naptha	20
2710.1949		- - - -Other	20
		- - - Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200oF by Abel's Close Test:	
2710.1951		- - - -In packs not exceeding 10 litres	20
2710.1952		- - - -In packs exceeding 10 litres	20
2710.1953		- - - -In bulk (vessels, bouzers, lorries etc)	20
		- - - Other:	
2710.1991		- - - -Mineral oil which has flash point at or above 200oF and is ordinarily used for the batching of jute or other fibre.	3
2710.1992		- - - -Mineral greases	20
2710.1993		- - - -Base oil for lubricating oils of subheadings 2710.1951, 2710.1952 and 2710.1953	11
2710.1994		- - - -Brake fluid	20
2710.1995		- - - -Liquid paraffin	11
2710.1996		- - - -White oil	11
2710.1997		- - - -Transformer oil	16
2710.1998		- - - -Spin finish oil	3
2710.1999		- - - -Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2710.2000		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	11
		- Waste Oil:	
2710.9100		- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20
2710.9900		- - Other	16
27.11		**Petroleum gases and other gaseous hydrocarbons.**	
		- Liquefied:	
2711.1100		- - Natural gas	3
2711.1200		- - Propane	3
2711.1300		- - Butanes	3
2711.1400		- - Ethylene, propylene, butylene and butadiene	3
		- - Other:	
2711.1910		- - - L.P.G.	3
2711.1990		- - - Other	3
		- In gaseous state:	
2711.2100		- - Natural gas	3
2711.2900		- - Other	3
27.12		**Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.**	
2712.1000		- Petroleum jelly	11
2712.2000		- Paraffin wax containing by weight less than 0.75 % of oil	11
		- Other:	
2712.9010		- - - Slack wax	16
2712.9090		- - - Other	16
27.13		**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**	
		- Petroleum coke:	
2713.1100		- - Not calcined	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2713.1200		- - Calcined	3
2713.2000		- Petroleum bitumen	3
		- Other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713.9010		- - - Carbon black oil (carbon black feed stock)	3
2713.9020		- - - Residue carbon oil	20
2713.9090		- - - Other	16
27.14		**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**	
2714.1000		- Bituminous or oil shale and tar sands	3
2714.9000		- Other	3
2715.0000		**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).**	3
2716.0000		**Electrical energy. (optional heading)**	3

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

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

Chapter 28

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

Notes.

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

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
(b) The products mentioned in (a) above dissolved in water;
(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
(b) Halide oxides of carbon (heading 28.12);
(c) Carbon disulphide (heading 28.13);
(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diaminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and

cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
(b) Organo-inorganic compounds other than those mentioned in Note 2 above;
(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and ametal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

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

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

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.CHEMICAL ELEMENTS	
28.01		**Fluorine, chlorine, bromine and iodine.**	
2801.1000		- Chlorine	11
2801.2000		- Iodine	11
2801.3000		- Fluorine; bromine	11
28.02		**Sulphur, sublimed or precipitated; colloidal sulphur.**	
2802.0010		- - - Sublimed or precipitated	3
2802.0020		- - - Colloidal	3
28.03		**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	
2803.0010		- - - Carbon black (rubber grade)	20
2803.0020		- - - Carbon black (other than rubber grade)	20
2803.0030		- - - Acetylene black	3
2803.0090		- - - Other	20
28.04		**Hydrogen, rare gases and other non- metals.**	
2804.1000		- Hydrogen	11
		- Rare gases:	
2804.2100		- - Argon	3
2804.2900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2804.3000		- Nitrogen	3
2804.4000		- Oxygen	3
2804.5000		- Boron; tellurium	3
		- Silicon:	
2804.6100		- - Containing by weight not less than 99.99 % of silicon	3
2804.6900		- - Other	3
2804.7000		- Phosphorus	3
2804.8000		- Arsenic	3
2804.9000		- Selenium	3
28.05		**Alkali or alkaline- earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or inter- alloyed; mercury.**	
		- Alkali or alkaline- earth metals :	
2805.1100		- - Sodium	3
2805.1200		- - Calcium	3
2805.1900		- - Other	3
2805.3000		- Rare- earth metals, scandium and yttrium whether or not intermixed or interalloyed	3
2805.4000		- Mercury	3
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON- METALS	
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**	
2806.1000		- Hydrogen chloride (hydrochloric acid)	11
2806.2000		- Chlorosulphuric acid	11
2807.0000		**Sulphuric acid; oleum.**	11
28.08		**Nitric acid; sulphonitric acids.**	
2808.0010		- - - Nitric acid	3
2808.0090		- - - Sulphonitric acids	3
28.09		**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**	
2809.1000		- Diphosphorus pentaoxide	3
		- Phosphoric acid and polyphosphoric acids:	
2809.2010		- - - Phosphoric acid	3
2809.2090		- - - Other	3
28.10		**Oxides of boron; boric acids.**	
2810.0010		- - - Oxides of boron	11
2810.0020		- - - Boric acid	11
28.11		**Other inorganic acids and other inorganic oxygen compounds of non- metals.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other inorganic acids:	
2811.1100		- - Hydrogen fluoride (hydrofluoride acid)	11
2811.1200		- - Hydrogen cyanide (hydrocyanic acid)	11
		- - Other:	
2811.1920		- - - Phosphorous acid hypo phosphoric acid	11
2811.1990		- - - Other	11
		- Other inorganic oxygen compounds of non-metals:	
2811.2100		- - Carbon dioxide	3
2811.2200		- - Silicon dioxide	3
		- - Other:	
2811.2910		- - - Sulphurous acid gas	3
2811.2990		- - - Other	3
		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON- METALS	
28.12		**Halides and halide oxides of non- metals.**	
		- Chlorides and chloride oxides:	
2812.1100		- - Carbonyl dichloride (phosgene)	11
2812.1200		- - Phosphorus oxychloride	11
2812.1300		- - Phosphorus trichloride;	11
2812.1400		- - Phosphorus pentachloride	11
2812.1500		- - Sulphur monochloride	11
2812.1600		- - Sulphur dichloride	11
2812.1700		- - Thionyl chloride	11
		- - Other:	
2812.1910		- - - Arsenic trichloride	11
2812.1990		- - - Other	11
2812.9000		- Other	11
28.13		**Sulphides of non- metals; commercial phosphorus trisulphide.**	
2813.1000		- Carbon disulphide	11
2813.9000		- Other	11
		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14		**Ammonia, anhydrous or in aqueous solution.**	
2814.1000		- Anhydrous ammonia	3
2814.2000		- Ammonia in auqeous solution	3
28.15		**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**	
		- Sodium hydroxide (caustic soda):	
2815.1100		- - Solid	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2815.1200		- - In aqueous solution (soda lye or liquid soda)	Rs.4000 / MT
2815.2000		- Potassium hydroxide (caustic potash)	3
2815.3000		- Peroxides of sodium or potassium	3
28.16		**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**	
		- Hydroxide and peroxide of magnesium:	
2816.1010		- - - Magnesium hydroxide	11
2816.1090		- - - Other	11
2816.4000		- Oxides, hydroxides and peroxides of strontium or barium	3
2817.0000		**Zinc oxide; zinc peroxide.**	3
28.18		**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**	
2818.1000		- Artificial corundum whether or not chemically defined	3
2818.2000		- Aluminium oxide, other than artificial corundum	3
2818.3000		- Aluminium hydroxide	3
28.19		**Chromium oxides and hydroxides.**	
2819.1000		- Chromium trioxide	3
		- Other:	
2819.9010		- - - Chromium oxide	3
2819.9020		- - - Chromium hydroxide	3
28.20		**Manganese oxides.**	
		- Manganese dioxide:	
2820.1010		- - - Electrolytic	3
2820.1090		- - - Other	3
2820.9000		- Other	3
28.21		**Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3.**	
		- Iron oxides and hydroxides:	
2821.1010		- - - Iron oxide	3
2821.1020		- - - Iron hydroxides	11
2821.2000		- Earth colours	11
2822.0000		**Cobalt oxides and hydroxides; commercial cobalt oxides.**	3
28.23		**Titanium oxides.**	
2823.0010		- - - Titanium dioxides	3
2823.0090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
28.24		**Lead oxides; red lead and orange lead.**	
2824.1000		- Lead monoxide (litharge, massicot)	3
2824.9000		- Other	3
28.25		**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.**	
2825.1000		- Hydrazine and hydroxylamine and their inorganic salts	3
2825.2000		- Lithium oxide and hydroixde	3
2825.3000		- Vanadium oxides and hydroxides	3
2825.4000		- Nickel oxides and hydroxides	3
2825.5000		- Copper oxides and hydroxides	3
2825.6000		- Germanium oxides and zirconium dioxide	3
2825.7000		- Molybdenum oxides and hydroxides	3
2825.8000		- Antimony oxides	3
2825.9000		- Other	3
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26		**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**	
		- Fluorides:	
2826.1200		- - Of aluminium	3
2826.1900		- - Other	3
2826.3000		- Sodium hexafluoroaluminate (synthetic cryolite)	3
2826.9000		- Other	3
28.27		**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**	
2827.1000		- Ammonium chloride	3
2827.2000		- Calcium chloride	3
		- Other chlorides:	
2827.3100		- - Of magnesium	3
2827.3200		- - Of aluminium	3
2827.3500		- - Of nickel	3
2827.3900		- - Other	3
		- Chloride oxides and chloride hydroxides:	
2827.4100		- - Of copper	3
2827.4900		- - Other	3
		- Bromides and bromide oxides:	
2827.5100		- - Bromides of sodium or of potassium	3
2827.5900		- - Other	3
2827.6000		- Iodides and iodide oxides	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
28.28		**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**	
		- Commercial calcium hypochlorite and other calcium hypochlorites:	
2828.1010		- - - Commercial calcium hypochlorite (bleaching powder)	3
2828.1090		- - - Other	3
2828.9000		- Other	3
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**	
		- Chlorates:	
2829.1100		- - Of sodium	3
		- - Other:	
2829.1910		- - - Potassium chlorates	3
2829.1990		- - - Other	3
2829.9000		- Other	3
28.30		**Sulphides; polysulphides, whether or not chemically defined.**	
		- Sodium sulphides:	
2830.1010		- - - Sodium hydrogen sulphide	3
2830.1090		- - - Other	3
2830.9000		- Other	3
28.31		**Dithionites and sulphoxylates.**	
		- Of sodium:	
2831.1010		- - - Dithionites of sodium	3
2831.1090		- - - Other	3
		- Other:	
2831.9010		- - - Formaldehyde sulphoxylates	3
2831.9020		- - - Dithionites	3
2831.9090		- - - Other	3
28.32		**Sulphites; thiosulphates.**	
		- Sodium sulphites:	
2832.1010		- - - Sodium hydrogen sulphite	3
2832.1090		- - - Other	3
		- Other sulphites:	
2832.2010		- - - Ammonium sulphite	3
2832.2090		- - - Other	3
2832.3000		- Thiosulphates	3
28.33		**Sulphates; alums; peroxosulphates (persulphates).**	
		- Sodium sulphates:	
2833.1100		- - Disodium sulphate	16
2833.1900		- - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Other sulphates:	
2833.2100		- - Of magnesium	3
2833.2200		- - Of aluminium	3
2833.2400		- - Of nickel	3
2833.2500		- - Of copper	3
2833.2700		- - Of barium	3
		- - Other:	
2833.2910		- - - Sulphates of ferrous	3
2833.2920		- - - Sulphates of lead	3
2833.2930		- - - Of chromium	16
2833.2940		- - - Of zinc	3
2833.2990		- - - Other	3
2833.3000		- Alums	3
2833.4000		- Peroxosulphates (persulphates)	3
28.34		**Nitrites; nitrates.**	
		- Nitrites:	
2834.1010		- - - Sodium nitrite	3
2834.1090		- - - Other	3
		- Nitrates:	
2834.2100		- - Of potassium	3
2834.2900		- - Other	3
28.35		**Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.**	
2835.1000		- Phosphinates (hypophosphites) and phosphonates (phosphites)	3
		- Phosphates:	
		- - Of mono- or disodium:	
2835.2210		- - - Of mono sodium	3
2835.2290		- - - Other	3
2835.2400		- - Of potassium	3
2835.2500		- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	3
2835.2600		- - Other phosphates of calcium	3
		- - Other:	
2835.2910		- - - Of aluminium	3
2835.2920		- - - Of sodium	3
2835.2930		- - - Of trisodium	3
2835.2990		- - - Other	3
		- Polyphosphates:	
2835.3100		- - Sodium triphosphate (sodium tripolyphosphate)	3
2835.3900		- - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
28.36		**Carbonates;peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.**	
2836.2000		- Disodium carbonate	11
2836.3000		- Sodium hydrogencarbonate (Sodium bicarbonate)	20
2836.4000		- Potassium carbonates	3
2836.5000		- Calcium carbonate	3
2836.6000		- Barium carbonate	3
		- Other:	
2836.9100		- - Lithium carbonates	3
2836.9200		- - Strontium carbonate	3
		- - Other:	
2836.9910		- - - Magnesium carbonate	3
2836.9920		- - - Carbonates of ammonium	3
2836.9930		- - - Bicarbonate of ammonium	11
2836.9990		- - - Other	3
28.37		**Cyanides, cyanide oxides and complex cyanides.**	
		- Cyanides and cyanide oxides:	
2837.1100		- - Of sodium	11
2837.1900		- - Other	3
2837.2000		- Complex cyanides	3
[28.38]			
28.39		**Silicates; commercial alkali metal silicates.**	
		- Of sodium:	
2839.1100		- - Sodium metasilicates	3
		- - Other:	
2839.1910		- - - Sodium silicate	3
2839.1990		- - - Other	3
2839.9000		- Other	3
28.40		**Borates; peroxoborates (perborates).**	
		- Disodium tetraborate (refined borax):	
2840.1100		- - Anhydrous	3
2840.1900		- - Other	3
2840.2000		- Other borates	3
2840.3000		- Peroxoborates (perborates)	3
28.41		**Salts of oxometallic or peroxometallic acids.**	
2841.3000		- Sodium dichromate	3
		- Other chromates and dichromates; peroxochromates:	
2841.5010		- - - Sodium chromate	3
2841.5090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Manganites, manganates and permanganates:	
2841.6100		- - Potassium permanganate	3
2841.6900		- - Other	3
2841.7000		- Molybdates	3
2841.8000		- Tungstates (wolframates)	3
		- Other:	
2841.9010		- - - Sodium stannate	3
2841.9090		- - - Other	3
28.42		**Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.**	
2842.1000		- Double or complex silicates, including aluminosilicates whether or not chemically defined	3
		- Other:	
2842.9010		- - - Fulminates, cyanates and thiocyanates	3
2842.9090		- - - Other	3
		VI.- MISCELLANEOUS	
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**	
2843.1000		- Colloidal precious metals	3
		- Silver compounds:	
2843.2100		- - Silver nitrate	3
2843.2900		- - Other	3
2843.3000		- Gold compounds	3
2843.9000		- Other compounds; amalgams	3
28.44		**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**	
2844.1000		- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	3
2844.2000		- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
2844.3000		- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	3
2844.4000		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	3
2844.5000		- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	3
28.45		**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**	
2845.1000		- Heavy water (deuterium oxide)	3
2845.9000		- Other	3
28.46		**Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.**	
2846.1000		- Cerium compounds	3
2846.9000		- Other	3
2847.0000		**Hydrogen peroxide, whether or not solidified with urea.**	11
[28.48]			
28.49		**Carbides, whether or not chemically defined.**	
2849.1000		- Of calcium	3
2849.2000		- Of silicon	3
2849.9000		- Other	3
2850.0000		**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	3
[28.51]			
28.52		**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**	
2852.1000		- Chemically defined	3
2852.9000		- Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
28.53		**Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.**	
2853.1000		- Cyanogen chloride (chlorcyan)	3
2853.9000		- Other	3

Chapter 29

Organic Chemicals

Notes.

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

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound (whether or notcontaining impurities), except mixtures of acylic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically define

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

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

(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

(a) Goods of heading 15.04 or crude glycerol of heading 15.20;
(b) Ethyl alcohol (heading 22.07 or 22.08);
(c) Methane or propane (heading 27.11);
(d) The compounds of carbon mentioned in Note 2 to Chapter 28;
(e) Immunological products of heading 30.02;
(f) Urea (heading 31.02 or 31.05);
(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
(h) Enzymes (heading 35.07);
(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 36.06);
(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

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

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

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

5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or

enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

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

7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8.- For the purposes of heading 29.37:

(a) the term “hormones” includes hormone- releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01		**Acyclic hydrocarbons.**	
		- Saturated:	
2901.1010		- - - Butane, pentane and hexane	3
2901.1090		- - - Other	3
		- Unsaturated:	
2901.2100		- - Ethylene	3
2901.2200		- - Propene (propylene)	3
2901.2300		- - Butene (butylene) and isomers thereof	3
2901.2400		- - Buta-1, 3-diene and isoprene	3
		- - Other:	
2901.2910		- - - Heptenes	3
2901.2990		- - - Other	3
29.02		**Cyclic hydrocarbons.**	
		- Cyclanes, cyclenes and cycloterpenes:	
2902.1100		- - Cyclohexane	3
		- - Other:	
2902.1910		- - - Cyclopentane	3
2902.1920		- - - Limonene(Dipentene)	11
2902.1990		- - - Other	3
2902.2000		- Benzene	3
2902.3000		- Toluene	3
		- Xylenes:	
2902.4100		- - *o*-Xylene	3
2902.4200		- - *m*-Xylene	3
2902.4300		- - *p*-Xylene	3
2902.4400		- - Mixed xylene isomers	3
2902.5000		- Styrene	3
2902.6000		- Ethylbenzene	3
2902.7000		- Cumene	3
		- Other:	
2902.9010		- - - Naphthalene	11
2902.9090		- - - Other	3
29.03		**Halogenated derivatives of hydrocarbons.**	
		- Saturated chlorinated derivatives of acyclic hydrocarbons:	
		- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :	
2903.1110		- - - Chloromethane (methyl chloride)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2903.1190		- - - Other	3
2903.1200		- - Dichloromethane (methylene chloride)	3
2903.1300		- - Chloroform (trichloromethane)	3
2903.1400		- - Carbon tetrachloride	3
2903.1500		- - Ethylene dichloride (ISO) (1,2-dichloroethane)	3
		- - Other:	
2903.1910		- - - 1,1,1-Trichloroethane (methyl chloroform)	3
2903.1990		- - - Other	3
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100		- - Vinyl chloride (chloroethylene)	3
2903.2200		- - Trichloroethylene	3
2903.2300		- - Tetrachloroethylene (perchloroethylene)	3
2903.2900		- - Other	3
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
2903.3100		- - Ethylene dibromide (ISO) (1,2-dibromoethane)	3
		- - Other:	
2903.3910		- - - Bromomethane (methyl bromide)	3
2903.3920		- - - Difluoromethane	3
2903.3930		- - - Tetrafluoroethane	3
2903.3950		- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	3
2903.3960		- - - Ingredients for pesticides	3
2903.3990		- - - Other	3
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.7100		- - Chlorodifluoromethane	3
2903.7200		- - Dichlorotrifluoroethanes	3
2903.7300		- - Dichlorofluoroethanes	3
2903.7400		- - Chlorodifluoroethanes	3
2903.7500		- - Dichloropentafluoropropanes	3
2903.7600		- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	3
		- - Other, derivatives perhalogenated only with fluorine and chlorine:	
2903.7710		- - - Pentachlorofluoroethane; Pentachlorotrifluoropropanes; Pentachlorofluromethane	3
2903.7720		- - - Chloroheptafluoropropanes; Chloropentafluoroethane	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2903.7730		- - - Tetrachlorodifluoroethanes; Tetrachlorotetrafluoropropanes	3
2903.7740		- - - Heptachlorofluoropropanes	3
2903.7750		- - - Hexachlorodifluoropropoanes	3
2903.7760		- - - Tricholoropentafluoropropanes	3
2903.7770		- - - Dichlorohextafluoropropoanes	3
2903.7780		- - - Chlorotrifluoroethane	3
2903.7790		- - - Other	3
2903.7800		- - Other perhalogenated derivatives	3
		- - Other:	
2903.7910		- - - Chlorotetrafluoroethanes	3
2903.7990		- - - Other	3
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.8100		- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	3
2903.8200		- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO).	3
2903.8300		- - Mirex (ISO)	3
2903.8900		- - Other	3
		- Halogenated derivatives of aromatic hydrocarbons:	
		- - Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene:	
2903.9110		- - - Chlorobenzene	3
2903.9120		- - - *o*-dichlorobenzene	3
2903.9130		- - - *p*-dichlorobenzene	3
2903.9200		- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	11
2903.9300		- - Pentachlorobenzene (ISO)	3
2903.9400		- - Hexabromobiphenyls	3
2903.9900		- - Other	3
29.04		**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**	
		- Derivatives containing only sulpho groups, their salts and ethyl esters:	
2904.1010		- - - Benzene sulphonic acid	11
2904.1090		- - - Other	3
		- Derivatives containing only nitro or only nitroso groups:	
2904.2010		- - - Nitrobenzene (mirbane oil)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2904.2090		- - - Other	3
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:	
2904.3100		- - Perfluorooctane sulphonic acid	3
2904.3200		- - Ammonium perfluorooctane sulphonate	3
2904.3300		- - Lithium perfluorooctane sulphonate	3
2904.3400		- - Potassium perfluorooctane sulphonate	3
2904.3500		- - Other salts of Perfluorooctane sulphonic acid	3
2904.3600		- - Perfluorooctane sulphonyl fluoride	3
		- Other:	
2904.9100		- - Trichloronitromethane (chloropicrin)	3
2904.9900		- - Other	3
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.05		**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Saturated monohydric alcohols:	
2905.1100		- - Methanol (methyl alcohol)	3
		- - Propan-1-o1 (propyl alcohol) and propan-2-ol (isopropyl alcohol):	
2905.1210		- - - Proply alcohol (1-propanol)	3
2905.1220		- - -Iso propyl alcohol (2-propanol)	3
2905.1300		- - Butan-1-o1 (n-butyl alcohol)	3
2905.1400		- - Other butanols	3
2905.1600		- - Octanol (octyl alcohol) and isomers thereof	3
		- - Dodecan -1-o1(lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	
2905.1710		- - - Stearyl alcohol	3
2905.1720		- - - Cetyl alcohol	3
2905.1790		- - - Other	3
		- - Other:	
2905.1910		- - - Iso Nonyl Alcholo (INA)	3
2905.1920		- - - 3,3-dimethylbutan-2-ol (pinacolyl alcohol)	3
2905.1990		- - - Other	3
		- Unsaturated monohydric alcohols:	
2905.2200		- - Acyclic terpene alcohols	3
2905.2900		- - Other	3
		- Diols:	
2905.3100		- - Ethylene glycol (ethanediol) (MEG)	3
2905.3200		- - Propylene glycol (propane-1, 2-diol)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2905.3900		- - Other	3
		- Other polyhydric alcohols:	
2905.4100		- - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-dio (trimethylolpropane)	3
2905.4200		- - Pentaerythritol	3
2905.4300		- - Mannitol	3
2905.4400		- - D-glucitol (sorbitol)	20
2905.4500		- - Glycerol	20
2905.4900		- - Other	20
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.5100		- - Ethchlorvynol (INN)	3
2905.5900		- - Other	3
29.06		**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Cyclanic, cyclenic or cycloterpenic:	
2906.1100		- - Menthol	3
2906.1200		- - Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	3
2906.1300		- - Sterols and inositols	3
		- - Other:	
2906.1910		- - - Terpineols	3
2906.1990		- - - Other	3
		- Aromatic:	
2906.2100		- - Benzyl alcohol	3
		- - Other:	
2906.2910		- - - Ingredients for pesticides	3
2906.2990		- - - Other	3
		III.- PHENOLS, PHENOL- ALCOHOLS, AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07		**Phenols; phenol- alcohols.**	
		- Monophenols:	
2907.1100		- - Phenol (hydroxybenzene) and its salts	3
2907.1200		- - Cresols and their salts	3
2907.1300		- - Octylphenol, nonylphenol and their isomers; salts thereof	3
2907.1500		- - Naphthols and their salts	3
2907.1900		- - Other	3
		- Polyphenols; phenol- alcohols:	
2907.2100		- - Resorcinol and its salts	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2907.2200		- - Hydroquinone (quinol) and its salts	3
2907.2300		- - 4,4'-Isopropylidienediphenol (bisphenol A,diphenylolpropane)and its salts	3
2907.2900		- - Other	3
29.08		**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.**	
		- Derivatives containing only halogen substituents and their salts :	
2908.1100		- - Pentachlorophenol (ISO)	3
		- - Other:	
2908.1910		- - - 4-chloro, 3-methyl phenol, and chlorohyroquinone	3
2908.1990		- - - Other	3
		- Other :	
2908.9100		- - Dinoseb (ISO) and its salts	3
2908.9200		- - 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts	3
2908.9900		- - Other	3
		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE- MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.09		**Ethers, ether- alcohols, ether- phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100		- - Diethyl ether	3
		- - Other:	
2909.1910		- - - Methyl tertiary butyle ether (MTBE)	3
2909.1990		- - - Other	3
2909.2000		- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
2909.3000		- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Ether- alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100		- - 2,2'- Oxydiethanol (diethylene glycol, digol)	3
2909.4300		- - Monobutyl ethers of ethylene glycol or of diethylene glycol	3
		- - Other monoalkylethers of ethylene glycol or of diethylene glycol:	
2909.4410		- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	3
2909.4490		- - - Other	3
		- - Other:	
2909.4910		- - - Ingredients for pesticides	3
2909.4990		- - - Other	3
2909.5000		- Ether- phenols, ether- alcohol- phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
2909.6000		- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	3
29.10		**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
2910.1000		- Oxirane (ethylene oxide)	3
2910.2000		- Methyloxirane (propylene oxide)	3
2910.3000		- 1- Chloro- 2,3- epoxypropane (epichlorohydrin)	3
2910.4000		- Dieldrin (ISO, INN)	3
2910.5000		- Endrin (ISO)	3
2910.9000		- Other	3
2911.0000		**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	3
		V.- ALDEHYDE- FUNCTION COMPOUNDS	
29.12		**Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.**	
		- Acyclic aldehydes without other oxygen function:	
2912.1100		- - Methanal (formaldehyde)	3
2912.1200		- - Ethanal (acetaldehyde)	3
2912.1900		- - Other	3
		- Cyclic aldehydes without other oxygen function:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2912.2100		- - Benzaldehyde	3
2912.2900		- - Other	3
		- Aldehyde-alchols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.4100		- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	3
2912.4200		- - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	3
2912.4900		- - Other	3
2912.5000		- Cyclic polymers of aldehydes	3
2912.6000		- Paraformaldehyde	3
2913.0000		**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	3
		VI.- KETONE- FUNCTION COMPOUNDS AND QUINONE- FUNCTION COMPOUNDS	
29.14		**Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Acyclic ketones without other oxygen function:	
2914.1100		- - Acetone	16
2914.1200		- - Butanone (methyl ethyl ketone)	3
2914.1300		- - 4-Methylpentan-2-one (methyl isobutyl ketone)	3
2914.1900		- - Other	3
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.2200		- - Cyclohexanone and methylcyclohexanones	3
2914.2300		- - Ionones and methylionones	3
		- - Other:	
2914.2910		- - - Isophorone	3
2914.2990		- - - Other	3
		- Aromatic ketones without other oxygen function:	
2914.3100		- - Phenylacetone (phenylpropan-2-one)	3
2914.3900		- - Other	3
2914.4000		- Ketone- alcohols and ketone- aldehydes	3
2914.5000		- Ketone- phenols and ketones with other oxygen function	3
		- Quinones:	
2914.6100		- - Anthraquinone	3
2914.6200		- - Coenzyme Q10 (ubidecarenone (INN)	3
2914.6900		- - Other	3
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2914.7100		- - Chlordecone (ISO)	3
2914.7900		- - Other	3
		VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15		**Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Formic acid, its salts and esters:	
2915.1100		- - Formic acid	20
		- - Salts of formic acid:	
2915.1210		- - - Sodium formate	3
2915.1290		- - - Other	3
2915.1300		- - Esters of formic acid	3
		- Acetic acid and its salts; acetic anhydride:	
2915.2100		- - Acetic acid	20
2915.2400		- - Acetic anhydride	11
		- - Other:	
2915.2910		- - - Calcium acetate	3
2915.2920		- - - Lead acetate	3
2915.2930		- - - Sodium acetate	3
2915.2940		- - - Cobalt acetates	3
2915.2990		- - - Other	3
		- Esters of acetic acid:	
2915.3100		- - Ethyl acetate	20
2915.3200		- - Vinyl acetate	3
2915.3300		- - *n*-Butyl acetate	20
2915.3600		- - Dinoseb (ISO) acetate	20
		- - Other:	
2915.3910		- - - Benzyl acetate	3
2915.3920		- - - Amyl acetate	3
2915.3930		- - - *sec*-Butyl acetate	20
2915.3940		- - - Methyl acetate	20
2915.3990		- - - Other	3
2915.4000		- Mono- , di- or trichloroacetic acids, their salts and esters	3
2915.5000		- Propionic acid, its salts and esters	3
		- Butanoic acids, pentanoic acids, their salts and esters:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2915.6010		- - - Butyric acid	3
2915.6020		- - - Salts and ester of butyric acid	3
2915.6030		- - - Salts and ester of valeric acid	3
2915.6090		- - - Other	3
		- Palmitic acid, stearic acid, their salts and esters:	
2915.7010		- - - Stearic acid	20
2915.7090		- - - Other	11
2915.9000		- Other	3
29.16		**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100		- - Acrylic acid and its salts	3
2916.1200		- - Esters of acrylic acid	3
2916.1300		- - Methacrylic acid and its salts	3
2916.1400		- - Esters of methacrylic acid	3
		- - Oleic, linoleic or linolenic acids, their salts and esters:	
2916.1510		- - - Oleic cid	3
2916.1520		- - - Salts and derivatives of oleic acid	3
2916.1590		- - - Other	3
2916.1600		- - Binapacryl (ISO)	11
		- - Other:	
2916.1910		- - - Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)	3
2916.1990		- - - Other	3
2916.2000		- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		- - Benzoic acid, its salts and esters:	
2916.3110		- - - Benzoic acid	3
2916.3120		- - - Sodium benzoate	3
2916.3190		- - - Other	3
2916.3200		- - Benzoyl peroxide and benzoyl chloride	3
2916.3400		- - Phenylacetic acid and its salts	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other:	
2916.3910		- - - Ibuprofen	20
2916.3920		- - - Ingredients for pesticides	3
2916.3990		- - - Other	11
29.17		**Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		- - Oxalic acid, its salts and esters:	
2917.1110		- - - Oxalic acid	11
2917.1190		- - - Other	3
2917.1200		- - Adipic acid, its salts and esters	3
2917.1300		- - Azelaic acid, sebacic acid, their salts and esters	3
2917.1400		- - Maleic anhydride	11
2917.1900		- - Other	3
2917.2000		- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3200		- - Dioctyl orthophthalates	20
2917.3300		- - Dinonyl or didecyl orthophthalates	16
		- - Other esters of orthophthalic acid:	
2917.3410		- - - Dibutyl orthophthalates	11
2917.3490		- - - Other	11
2917.3500		- - Phthalic anhydride	11
		- - Terephthalic acid and its salts:	
2917.3610		- - - Pure terephthalic acid (PTA)	16
2917.3690		- - - Other	3
2917.3700		- - Dimethyl terephthalate (DMT)	3
		- - Other:	
2917.3910		- - - Iso phthalic acid	3
2917.3990		- - - Other	3
29.18		**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		- - Lactic acid, its salts and esters:	
2918.1110		- - - Lactic acid	3
2918.1190		- - - Other	3
2918.1200		- - Tartaric acid	3
2918.1300		- - Salts and esters of tartaric acid	3
2918.1400		- - Citric acid	11
		- - Salts and esters of citric acid:	
2918.1510		- - - Sodium citrate	3
2918.1590		- - - Other	3
2918.1600		- - Gluconic acid, its salts and esters	3
2918.1700		- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	3
2918.1800		- - Chlorobenzilate (ISO)	3
2918.1900		- - Other	3
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		- - Salicylic acid and its salts:	
2918.2110		- - - Salicylic acid	3
2918.2120		- - - Sodium salicylate	3
2918.2130		- - - Methyl salicylate	3
2918.2190		- - - Other	3
		- - O-Acetylsalicylic acid, its salts and esters:	
2918.2210		- - - Aspirin	20
2918.2290		- - - Other	11
2918.2300		- - Other esters of salicyclic acid and their salts	3
2918.2900		- - Other	11
2918.3000		- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
		- Other :	
2918.9100		- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	3
		- - Other:	
2918.9910		- - - Ingredients for pesticides	3
2918.9990		- - - Other	3
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
29.19		**Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
2919.1000		- Tris(2,3- dibromopropyl) phosphate	3
		- Other:	
2919.9010		- - - Ingredients for pesticides	3
2919.9090		- - - Other	3
29.20		**Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2920.1100		- - Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	3
2920.1900		- - Other	3
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2920.2100		- - Dimethyl Phosphite	3
2920.2200		- - Diethyl Phosphite	3
2920.2300		- - Trimethyl Phosphite	3
2920.2400		- - Triethyl Phosphite	3
2920.2900		- - Other	3
2920.3000		- Endosulfan (ISO)	3
		- Other:	
2920.9010		- - - Sulphonic esters and derivatives	3
2920.9020		- - - Ingredients for pesticides	3
2920.9090		- - - Other	3
		IX.- NITROGEN- FUNCTION COMPOUNDS	
29.21		**Amine- function compounds.**	
		- Acyclic monoamines and their derivatives; salts thereof:	
2921.1100		- - Methylamine, di- or trimethylamine and their salts	3
2921.1200		- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	3
2921.1300		- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	3
2921.1400		- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	3
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2921.1910		- - - Paraxylidine sulfamic acid	3
2921.1920		- - - Bis(2-chloroethyl) ethylamine	3
2921.1930		- - - Chlormethine (INN) (bis(2-chloroethyl) methylamine)	3
2921.1940		- - - Trichlomethine (INN) (tris(2-chloroethyl)amine)	3
2921.1950		- - - N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines and their protonated salts	3
2921.1990		- - - Other	3
		- Acyclic polyamines and their derivatives; salts thereof:	
2921.2100		- - Ethylenediamine and its salts	3
2921.2200		- - Hexamethylenediamine and its salts	3
		- - Other:	
2921.2910		- - - Aceto Acetic ortho anisidine	3
2921.2920		- - - Di amino stilbene	3
2921.2990		- - - Other	3
2921.3000		- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	3
		- Aromatic monoamines and their derivatives; salts thereof:	
		- - Aniline and its salts:	
2921.4110		- - - Aniline	3
2921.4190		- - - Other	3
2921.4200		- - Aniline derivatives and their salts	3
		- - Toluidines and their derivatives; salts thereof:	
2921.4310		- - - Ingredients for pesticides	3
2921.4390		- - - Other	3
2921.4400		- - Diphenylamine and its derivatives; salts thereof	3
		- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof:	
2921.4510		- - - Sodium naphthionate	3
2921.4590		- - - Other	3
2921.4600		- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	3
2921.4900		- - Other	3
		- Aromatic polyamines and their derivatives; salts thereof:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:	
2921.5110		- - - Ingredients for pesticides	3
2921.5190		- - - Other	3
2921.5900		- - Other	3
29.22		**Oxygen- function amino- compounds.**	
		- Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.1100		- - Monoethanolamine and its salts	3
2922.1200		- - Diethanolamine and its salts	3
2922.1400		- - Dextropropoxyphene (INN) and its salts	3
2922.1500		- - Triethanolamine	3
2922.1600		- - Diethanolammonium perfluorooctane sulphonate	3
2922.1700		- - Methyldiethanolamine and ethyldiethanolamine	3
2922.1800		- - 2-(N,N-Diisopropylamino)ethanol	3
		- - Other:	
		- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols and their protonated salts:	
2922.1911		- - - - N,N-Dimethyl-2-aminoethanol and its protonated salts	3
2922.1912		- - - - N,N-Diethyl-2-aminoethanol and its protonated salts	3
2922.1919		- - - - Other	3
2922.1990		- - - Other	3
		- Amino- naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.2100		- - Aminohydroxynaphthalenesulphonic acids and their salts	3
2922.2900		- - Other	3
		- Amino- aldehydes, amino- ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof :	
2922.3100		- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	3
2922.3900		- - Other	3
		- Amino- acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.4100		- - Lysine and its esters, salts thereof	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Glutamic acid and its salts:	
2922.4210		- - - Monosodium glutamate	3
2922.4290		- - - Other	3
2922.4300		- - Anthranilic acid and its salt	3
2922.4400		- - Tilidine (INN) and its salts	3
		- - Other:	
2922.4910		- - - Alanine	3
2922.4990		- - - Other	3
2922.5000		- Amino- alcohol- phenols, amino- acid- phenols and other amino- compounds with oxygen function	3
29.23		**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemicallydefined.**	
2923.1000		- Choline and its salts	3
2923.2000		- Lecithins and other phosphoaminolipids	3
2923.3000		-Tetraethylammonium perfluorooctane sulphonate	3
2923.4000		- Didecyldimethylammonium perfluorooctane sulphonate	3
		- Other:	
2923.9010		- - - Betaine	3
2923.9090		- - - Other	3
29.24		**Carboxyamide- function compounds; amide-function compounds of carbonic acid.**	
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.1100		- - Meprobamate (INN)	3
2924.1200		- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	3
		- - Other:	
2924.1910		- - - Acetamide	3
2924.1920		- - - Acrylamido methyl propane sulphonic acid (AMPS)	3
2924.1990		- - - Other	3
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100		- - Ureines and their derivatives; salts thereof	3
2924.2300		- - 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	3
2924.2400		- - Ethinamate (INN)	3
2924.2500		- - Alachlor (ISO)	3
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2924.2910		- - - Paracetamol	20
2924.2920		- - - Aceto acet ortho toluidine	3
2924.2940		- - - Phenacetine (Aceto-phenetidine)	3
2924.2950		- - - Ingredients for pesticides	3
2924.2990		- - - Other	3
29.25		**Carboxyimide- function compounds (including saccharin and its salts) and imine- function compounds.**	
		- Imides and their derivatives; salts thereof:	
2925.1100		- - Saccharin and its salts	3
2925.1200		- - Glutethimide (INN)	3
2925.1900		- - Other	3
		- Imines and their derivatives; salts thereof :	
2925.2100		- - Chlordimeform (ISO)	3
		- - Other:	
2925.2910		- - - Diphenyl-guanidine	3
2925.2990		- - - Other	3
29.26		**Nitrile- function compounds.**	
2926.1000		- Acrylonitrile	3
2926.2000		- 1- Cyanoguanidine (dicyandiamide)	3
2926.3000		- Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2- dimethylamino- 4,4-diphenylbutane)	3
2926.4000		- alpha-Phenylacetoacetonitrile	3
		- Other:	
2926.9010		- - - Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-diclord vinyl) 2,2 dimethyl cyclopropane carboxylate	3
2926.9020		- - - (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	3
2926.9030		- - - Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	3
2926.9040		- - - N-methylpyrolidon	3
2926.9050		- - - Ingredients for pesticides	3
2926.9090		- - - Other	3
29.27		**Diazo- , azo- or azoxy- compounds.**	
2927.0010		- - - Benzene-diazonium chloride	3
2927.0020		- - - Azobenzene and azotoluenes	3
2927.0030		- - - Azoxybenzene, azoxybenzoic acid and azoxytoluidine	3
2927.0040		- - - Diazoamino-benzene	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2927.0090		- - - Other	3
29.28		**Organic derivatives of hydrazine or of hydroxylamine.**	
2928.0010		- - - Phenyl-hydrazine	3
2928.0020		- - - Benzyl-phenyl-hydrazine	3
2928.0090		- - - Other	3
29.29		**Compounds with other nitrogen function.**	
2929.1000		- Isocyanates	3
		- Other:	
2929.9010		- - - Isocyanides	3
2929.9020		- - - N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	11
2929.9030		- - - Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	11
2929.9090		- - - Other	11
		X.- ORGANO- INORGANIC COMPOUNDS, HETEROCYCLICCOMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30		**Organo- sulphur compounds.**	
		- Thiocarbamates and dithiocarbamates:	
2930.2010		- - - 2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourropane	3
2930.2020		- - - S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	3
2930.2030		- - - Other Ingredients for pesticides	3
2930.2090		- - - Other	3
2930.3000		- Thiuram mono- , di- or tetrasulphides	3
2930.4000		- Methionine	3
2930.6000		- 2-(N,N-Diethylamino)ethanethiol	3
2930.7000		- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	3
2930.8000		- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	3
		- Other:	
2930.9010		- - - 2- N,N-dimethylamino 1,3 disodium thiosulphate propane	3
2930.9020		- - - O,S-dimethyl phosphoramidothioate	3
2930.9030		- - - Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	3
2930.9040		- - - O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2930.9050		- - - O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	3
2930.9060		- - - O,O diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	3
2930.9070		- - - Ingredients for pesticides	3
		- - - Other:	
2930.9091		- - - - [S-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (<C10, including cycloalkyl)esters, alkylated or protonated salts therof	3
2930.9092		- - - - 2-Chloroethylchloromethylsulphide; Bis(2-chloroethyl)sulphide; Bis(2-chloroethylthio)methane; 1,2-Bis(2-chloroethylthio)ethane; 1,3-Bis(2-chloroethylthio)-n-propane; 1,4-Bis(2-chloroethylthio)-n-butane; 1,5-Bis(2-chloroethylthio)-n-pentane; Bis(2-chloroethylthiomethyl)ether; Bis(2-chloroethylthioethyl)ether	3
2930.9093		- - - - O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated salts; N,N-Dialkyl (methyl, ethyl,n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts; Thiodiglycol(INN)(bis(2-hydroxyethyl)sulphide; O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	3
2930.9094		- - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	3
2930.9099		- - - - Other	3
29.31		**Other organo- inorganic compounds.**	
2931.1000		- Tetramethyl lead and tetraethyl lead	3
2931.2000		- Tributyltin compounds	3
		-Other organo-phosphorous derivatives :	
2931.3100		- - Dimethyl methylphosphonate	3
2931.3200		- - Dimethyl propylphosphonate	3
2931.3300		- - Diethyl ethylphosphonate	3
2931.3400		- - Sodium 3-(trihydroxysilyl)propyl methylphosphonate	3
2931.3500		- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	3
2931.3600		- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2931.3700		- - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	3
2931.3800		- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	3
		- - Other:	
2931.3910		- - - O-Alkyl (≤ C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates	3
2931.3920		- - - O-Alkyl (≤ C10, including cycloalkyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	3
2931.3930		- - - Alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyl difluorides	3
2931.3940		- - - [O-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof	3
2931.3950		- - - O-Isopropyl methylphosphonochloridate	3
2931.3960		- - - O-Pinacolyl methylphosphonochloridate	3
		- - - Other:	
2931.3991		- - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	3
2931.3999		- - - - Other	3
		- Other:	
2931.9040		- - - Ingredients for pesticides	3
2931.9050		- - - 2-Chlorovinyldichloroarsine	3
2931.9060		- - - Bis(2-chlorovinyl)chloroarsine	3
2931.9070		- - - Tris(2-chlorovinyl)arsine	3
2931.9090		- - - Other	3
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only.**	
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100		- - Tetrahydrofuran	3
2932.1200		- - 2-Furaldehyde (furfuraldehyde)	3
2932.1300		- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	3
2932.1400		- - Sucralose	3
2932.1900		- - Other	3
		- Lactones:	
2932.2010		- - - 4,5,6,7- tetrachloropthalide	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2932.2020		- - - Isoascorbic acid	3
2932.2030		- - - Ingredients for pesticides	3
2932.2090		- - - Other	3
		- Other:	
2932.9100		- - Isosafrole	3
2932.9200		- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	3
2932.9300		- - Piperonal	3
2932.9400		- - Safrole	3
2932.9500		- - Tetrahydrocannabinols (all isomers)	3
		- - Other:	
2932.9910		- - - 2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	3
2932.9990		- - - Other	3
29.33		**Heterocyclic compounds with nitrogen hetero-atom(s) only.**	
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100		- - Phenazone (antipyrin) and its derivatives	3
2933.1900		- - Other	3
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2100		- - Hydantoin and its derivatives	3
2933.2900		- - Other	3
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100		- - Pyridine and its salts	3
2933.3200		- - Piperidine and its salts	3
2933.3300		- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	3
		- - Other:	
2933.3910		- - - Chloro-phenir-amine and isoniazid	3
2933.3920		- - - Pyrazinamide	20
2933.3940		- - - 3-Quinuclidinyl benzilate	3
2933.3950		- - - Quniuclidine-3-ol	3
2933.3960		- - - Ingredients for pesticides	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2933.3990		- - - Other	11
		- Compounds containing in the structure a quinoline or isoquinoline ring- system (whether or not hydrogenated), not further fused:	
2933.4100		- - Levorphanol (INN) and its salts	3
		- - Other:	
2933.4910		- - - Amodiaquine	3
2933.4920		- - - Quinoline	3
2933.4930		- - - Chloroquine sulphate	3
2933.4940		- - - Chloroquine phosphate	3
2933.4990		- - - Other	3
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.5200		- - Malonylurea (barbituric acid) and its salts	3
2933.5300		- - Allobarbital (INN), amobarbital (INN), barbital INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	3
2933.5400		- - Other derivatives of malonylurea (barbituric acid); salts thereof	3
2933.5500		- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	3
		- - Other:	
2933.5910		- - - 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate	3
2933.5920		- - - 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyal thiourean	3
2933.5930		- - - Ciprofloxacin	20
2933.5940		- - - Norfloxacin	20
2933.5950		- - - Ingredients for pesticides	3
2933.5990		- - - Other	11
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100		- - Melamine	3
		- - Other:	
2933.6910		- - - Pyrimethamine	3
2933.6920		- - - Isoniazid	3
2933.6930		- - - Cyanuric chloride	3
2933.6940		- - - Ingredients for pesticides	3
2933.6990		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Lactams:	
2933.7100		- - 6-Hexanelactam (epsilon-caprolactam)	3
2933.7200		- - Clobazam (INN) and methyprylon(INN)	3
		- - Other lactams:	
2933.7910		- - - Isatin (lactam of istic acid)	3
2933.7920		- - - 1-Vinyl-2-pyrrol-idone	3
2933.7990		- - - Other	11
		- Other:	
2933.9100		- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	11
2933.9200		- - Azinphos-methyl (ISO)	11
		- - Other:	
2933.9910		- - - Ingredients for pesticides	3
2933.9990		- - - Other	11
29.34		**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**	
		- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	
2934.1010		- - - Ingredients for pesticides	3
2934.1090		- - - Other	11
2934.2000		- Compounds containing in the structure a benzothiazole ring- system (whether or not hydrogenated), not further fused	3
2934.3000		- Compounds containing in the structure a phenothiazine ring- system (whether or not hydrogenated), not further fused	3
		- Other:	
2934.9100		- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other:	
2934.9910		- - - Furazolidone	20
2934.9920		- - - Ingredients for pesticides	3
2934.9990		- - - Other	3
29.35		**Sulphonamides.**	
2935.1000		- N-Methylperfluorooctane sulphonamide	11
2935.2000		- N-Ethylperfluorooctane sulphonamide	11
2935.3000		- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	11
2935.4000		- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	11
2935.5000		- Other perfluorooctane sulphonamides	11
		- Other:	
2935.9010		- - - o-Toluene-sulphonamide	3
2935.9020		- - - Sulpha-diazine (INN)	3
2935.9030		- - - Sulphamethoxazole	20
2935.9040		- - - Sulpha-thiazolediazine	20
2935.9050		- - - Sulphanilamide	20
2935.9090		- - - Other	11
		XI- PRO- VITAMINS, VITAMINS AND HORMONES	
29.36		**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.**	
		- Vitamins and their derivatives, unmixed:	
2936.2100		- - Vitamins A and their derivatives	3
2936.2200		- - Vitamin B_1 and its derivatives	3
2936.2300		- - Vitamin B_2 and its derivatives	3
2936.2400		- - D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	3
2936.2500		- - Vitamin B_6 and its derivatives	3
2936.2600		- - Vitamin B_{12} and its derivatives	3
2936.2700		- - Vitamin C and its derivatives	3
2936.2800		- - Vitamin E and its derivatives	3
2936.2900		- - Other vitamins and their derivatives	3
2936.9000		- Other, including natural concentrates	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**	
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.1100		- - Somatotropin, its derivatives and structural analogues	3
2937.1200		- - Insulin and its salts	3
2937.1900		- - Other	3
		- Steroidal hormones, their derivatives and structural analogues :	
2937.2100		- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	3
2937.2200		- - Halogenated derivatives of corticosteroidal hormones	3
2937.2300		- - Oestrogens and progestogens	3
2937.2900		- - Other	3
2937.5000		- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	3
2937.9000		- Other	3
		XII.GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.38		**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**	
2938.1000		- Rutoside (rutin) and its derivatives	3
		- Other:	
2938.9010		- - - Ingredients for pesticides	3
2938.9090		- - - Other	3
29.39		**Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**	
		- Alkaloids of opium and their derivatives; salts thereof:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2939.1100		- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	3
2939.1900		- - Other	3
		- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.2010		- - - Quinine sulphate	3
2939.2090		- - - Other	3
2939.3000		- Caffeine and its salts	3
		- Ephedrines and their salts:	
2939.4100		- - Ephedrine and its salts	20
2939.4200		- - Pseudoephedrine (INN) and its salts	20
2939.4300		- - Cathine (INN) and its salts	20
2939.4400		- - Norephedrine and its salts	20
2939.4900		- - Other	20
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.5100		- - Fenetylline (INN) and its salts	3
2939.5900		- - Other	3
		- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.6100		- - Ergometrine (INN) and its salts	3
2939.6200		- - Ergotamine (INN) and its salts	3
2939.6300		- - Lysergic acid and its salts	3
2939.6900		- - Other	11
		- Other, of vegetal origin :	
2939.7100		- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	3
2939.7900		- - Other	11
		- Other:	
2939.8010		- - - Ingredients for pesticides	3
2939.8090		- - - Other	11
		XIII.- OTHER ORGANIC COMPOUNDS	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2940.0000		**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29. 37, 29. 38 or 29.39.**	11
29.41		**Antibiotics.**	
2941.1000		- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	20
2941.2000		- Streptomycins and their derivatives; salts thereof	3
2941.3000		- Tetracyclines and their derivatives; salts thereof	11
2941.4000		- Chloramphenicol and its derivatives; salts thereof	11
2941.5000		- Erythromycin and its derivatives; salts thereof	11
		- Other:	
2941.9010		- - - Cephalexin	20
2941.9020		- - - Gramicid trycidine	3
2941.9030		- - - Thricin	3
2941.9040		- - - Cephradine oral	20
2941.9060		- - - Cefixime in bulk	16
2941.9070		- - - Ingredients for pesticides	3
2941.9090		- - - Other	11
2942.0000		**Other organic compounds.**	3

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24)

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils,suitable for medicinal uses(heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF) growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
(a) As unmixed products:
(1) Unmixed products dissolved in water;
(2) All goods of Chapter 28 or 29; and
(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
(b) As products which have been mixed:
(1) Colloidal solutions and suspensions (other than colloidal sulphur);
(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
(3) Salts and concentrates obtained by evaporating natural mineral waters.

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
(b) Sterile laminaria and sterile laminaria tents;
(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;
(f) Dental cements and other dental fillings; bone reconstruction cements;
(g) First-aid boxes and kits;
(h) Chemical contraceptive preparations based on hormones, on other products of heading 29. 37 or on spermicides;
(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :

(a) As unmixed products, pure products, whether or not containing impurities;

(b) As products which have been mixed :

(1) The products mentioned in (a) above dissolved in water or in other solvents;

(2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and

(3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
30.01		**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo- therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**	
3001.2000		- Extracts of glands or other organs or of their secretion	3
3001.9000		- Other	3
30.02		**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro- organisms (excluding yeasts) and similar products.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:	
3002.1100		- - Malaria diagnostic test kits	11
3002.1200		- - Antisera and other blood fractions	11
3002.1300		- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	11
3002.1400		- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	11
3002.1500		- - Immunological products, put up in measured doses or in forms or packings for retail sale	11
3002.1900		- - Other	11
		- Vaccines for human medicine:	
3002.2010		- - - Tetanus toxide	3
3002.2020		- - - For prevention of hepatitis-B	3
3002.2090		- - - Other	11
3002.3000		- Vaccines for veterinary medicine	11
		- Other:	
3002.9010		- - - Human blood	3
3002.9020		- - - Animal blood	3
3002.9030		- - - Saxitoxin	11
3002.9040		- - - Ricin	11
3002.9090		- - - Other	11
30.03		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**	
3003.1000		- Containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	11
3003.2000		- Other containing antibiotics	11
		- Other containing hormones or other products of heading 29.37 :	
3003.3100		- - Containing insulin	11
3003.3900		- - Other	11
		- Other, containing alkaloids or derivatives thereof:	
3003.4100		- - Containing ephedrine or its salts	11
3003.4200		- - Containing pseudoephedrine (INN) or its salts	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3003.4300		- - Containing norephedrine or its salts	11
3003.4900		- - Other	11
3003.6000		- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	11
		- Other:	
3003.9010		- - - Unani, ayurvedic and other oriental type medicine	11
3003.9020		- - - Homeopathic medicines	11
3003.9090		- - - Other	11
30.04		**Medicaments (excluding goods of heading 30. 02, 30. 05 or 30. 06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.**	
		- Containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004.1010		- - - Ampicillin, Amoxcillin and Cloxcillin capsules/ syrup	20
3004.1090		- - - Other	11
3004.2000		- Other, containing other antibiotics	11
		- Other, containing hormones or other products of heading 29.37:	
3004.3100		- - Containing insulin	11
3004.3200		- - Containing corticosteroid hormones, their derivatives or structural analogues	11
3004.3900		- - Other	11
		- Other, containing alkaloids or derivatives thereof :	
3004.4100		- - Containing ephedrine or its salts	11
3004.4200		- - Containing pseudoephedrine (INN) or its salts	11
3004.4300		- - Containing norephedrine or its salts	11
3004.4900		- - Other	11
		- Other, containing vitamins or other products of heading 29.36:	
3004.5010		- - - Cod liver oil	3
3004.5090		- - - Other	11
3004.6000		- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	11
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3004.9010		- - - Unani ayurvedic and other oriental type medicine	11
3004.9020		- - - Homeopathic medicines	11
3004.9030		- - - Dextrose and saline infusion solution, with infusion set	20
3004.9040		- - - Dextrose and saline infusion solution, without saline infusion set	20
3004.9050		- - - Eye drops	20
3004.9060		- - - Ointments, medicinal	20
3004.9070		- - - Aspirin, medicinal	11
3004.9080		- - - Sulpha drugs	11
		- - - Other:	
3004.9091		- - - - Cough syrups medicinal	11
3004.9092		- - - - Paracetamol	11
3004.9099		- - - - Other	11
30.05		**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.**	
		- Adhesive dressings and other articles having an adhesive layer:	
3005.1010		- - - Surgical tape in jumbo rolls	20
3005.1090		- - - Other	20
		- Other:	
3005.9010		- - - Acrynol pad	11
3005.9090		- - - Other	20
30.06		**Pharmaceutical goods specified in Note 4 to this Chapter.**	
		- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.1010		- - - Vascular grafts	3
3006.1090		- - - Other	11
3006.2000		- Blood- grouping reagents	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3006.3000		- Opacifying preparations for X- ray examinations; diagnostic reagents designed to be administered to the patient	11
3006.4000		- Dental cements and other dental fillings; bone reconstruction cements	11
3006.5000		- First- aid boxes and kits	20
3006.6000		- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	3
3006.7000		- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	20
		- Other :	
3006.9100		- - Appliances identifiable for ostomy use	20
3006.9200		- - Waste pharmaceuticals	20

Chapter 31

Fertilizers

Notes.

1.- This Chapter does not cover:
(a) Animal blood of heading 05.11;
(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

(a) Goods which answer to one or other of the descriptions given below:
(i) Sodium nitrate, whether or not pure;
(ii) Ammonium nitrate, whether or not pure;
(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
(iv) Ammonium sulphate, whether or not pure;
(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
(vii) Calcium cyanamide, whether or not pure or treated with oil;
(viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below:
(i) Basic slag;
(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
(iii) Superphosphates (single, double or triple);
(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

(a) Goods which answer to one or other of the descriptions given below:
(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
(iii) Potassium sulphate, whether or not pure;
(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3101.0000		**Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.**	3
31.02		**Mineral or chemical fertilisers, nitrogenous.**	
3102.1000		- Urea, whether or not in aqueous solution	3
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.2100		- - Ammonium sulphate	3
3102.2900		- - Other	3
3102.3000		- Ammonium nitrate, whether or not in aqueous solution	3
3102.4000		- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non- fertilising substances	3
		- Sodium nitrate:	
3102.5010		- - - Crude	3
3102.5090		- - - Other	3
3102.6000		- Double salts and mixtures of calcium nitrate and ammonium nitrate	3
3102.8000		- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3
3102.9000		- Other, including mixtures not specified in the foregoing subheadings	3
31.03		**Mineral or chemical fertilisers, phosphatic.**	
		- Superphosphates:	
3103.1100		- - Containing by weight 35 % or more of diphosphorus pentaoxide (P_2O_5)	3
3103.1900		- - Other	3
3103.9000		- Other	3
31.04		**Mineral or chemical fertilisers, potassic.**	
3104.2000		- Potassium chloride	3
3104.3000		- Potassium sulphate	3
3104.9000		- Other	3
31.05		**Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3105.1000		- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3
3105.2000		- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3
3105.3000		- Diammonium hydrogenorthophosphate (diammonium phosphate)	3
3105.4000		- Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.5100		- - Containing nitrates and phosphates	3
3105.5900		- - Other	3
3105.6000		- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3
3105.9000		- Other	3

Chapter 32

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

Notes.

1.- This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

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

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**	
3201.1000		- Quebracho extract	3
3201.2000		- Wattle extract	3
		- Other:	
3201.9010		- - - Acacia catechu (cutch)	3
3201.9020		- - - Oak or chestnut extract	3
3201.9030		- - - Gambier	3
3201.9090		- - - Other	3
32.02		**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre- tanning.**	
3202.1000		- Synthetic organic tanning substances	3
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3202.9010		- - - Tanning substances, tanning preparations based on chromium sulphate	20
3202.9090		- - - Other	11
32.03		**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.**	
3203.0010		- - - Obtained from acacia catechu (black cutch)	16
3203.0090		- - - Other	16
32.04		**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**	
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.1100		- - Disperse dyes and preparations based thereon	16
3204.1200		- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	16
3204.1300		- - Basic dyes and preparations based thereon	3
3204.1400		- - Direct dyes and preparations based thereon	16
		- - Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204.1510		- - - Indigo blue	3
3204.1590		- - - Other	16
3204.1600		- - Reactive dyes and preparations based thereon	16
3204.1700		- - Pigments and preparations based thereon	16
		- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:	
3204.1910		- - - Dyes, sulphur	16
3204.1990		- - - Dyes, synthetic	16
3204.2000		- Synthetic organic products of a kind used as fluorescent brightening agents	20
3204.9000		- Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3205.0000		**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	11
32.06		**Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.**	
		- Pigments and preparations based on titanium dioxide:	
3206.1100		- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	3
3206.1900		- - Other	16
		- Pigments and preparations based on chromium compounds:	
3206.2010		- - - Chrome yellow	16
3206.2090		- - - Other	16
		- Other colouring matter and other preparations:	
3206.4100		- - Ultramarine and preparations based thereon	16
		- - Lithopone and other pigments and preparations based on zinc sulphide:	
3206.4210		- - - Lithopone	16
3206.4290		- - - Other	16
		- - Other:	
3206.4910		- - - Master batches (coloured)	20
3206.4920		- - - Pigments and peparations based on cadmium compounds	16
3206.4930		- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	16
3206.4990		- - - Other	20
		- Inorganic products of a kind used as luminophores:	
3206.5010		- - - Flourescent powder	3
3206.5090		- - - Inorganic products of a kind used as luminophores	16
32.07		**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207.1010		- - - Opacifiers	3
3207.1020		- - - Ceramic Colours	3
3207.1090		- - - Other	3
3207.2000		- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	11
3207.3000		- Liquid lusters and similar preparations	11
		- Glass frit and other glass, in the form of powder, granules or flakes:	
3207.4010		- - - Glass frit	3
3207.4090		- - - Other	3
32.08		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium; solutions as defined in Note 4 to this Chapter.**	
		- Based on polyesters:	
3208.1010		- - - Varnishes	20
3208.1090		- - - Other	20
		- Based on acrylic or vinyl polymers:	
3208.2010		- - - Varnishes	20
3208.2090		- - - Other	20
		- Other:	
		- - - Based on polyamides:	
3208.9011		- - - - Varnishes	11
3208.9019		- - - - Other	11
3208.9020		- - - Other varnishes	20
3208.9090		- - - Other	20
32.09		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**	
		- Based on acrylic or vinyl polymers:	
3209.1010		- - - Varnishes	20
3209.1090		- - - Other	20
		- Other:	
3209.9010		- - - Lacquered blue, golden and silver	3
3209.9090		- - - Other	20
32.10		**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3210.0010		- - - Distempers	20
3210.0020		- - - Prepared water pigments of a kind used for finishing leather	20
3210.0090		- - - Other	20
32.11		**Prepared driers.**	
3211.0010		- - - For leather	11
3211.0090		- - - Other	20
32.12		**Pigments (including metallic powders and flakes) dispersed in non- aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**	
3212.1000		- Stamping foils	16
		- Other:	
3212.9010		- - - Aluminium paste and powder	16
3212.9020		- - - Pigments in paint or enamel media	20
3212.9030		- - - Emitter paste for tube lights	3
3212.9090		- - - Other	20
32.13		**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**	
3213.1000		- Colours in sets	20
3213.9000		- Other	20
32.14		**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.**	
		- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	
3214.1010		- - - Glaziers putty (mastic based on oil)	20
3214.1020		- - - Grafting putty (mastic based on wax)	20
3214.1030		- - - Resin cements	20
3214.1050		- - - Capping cement for bulbs and tube lights	3
3214.1090		- - - Other	20
		- Other:	
3214.9010		- - - Silicon sealant	11
3214.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
32.15		**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**	
		- Printing ink:	
		- - Black:	
3215.1110		- - - Rolling coating printing ink	16
3215.1190		- - - Other	20
		- - Other:	
3215.1910		- - - Flourescent ink	16
3215.1990		- - - Other	20
		- Other:	
3215.9010		- - - Inks for ball points pens, fine liners and fibre tips	11
3215.9090		- - - Other	20

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover:
(a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

(b) Soap or other products of heading 34.01; or
(c) Gum, wood or sulphates turpentine or other products of heading 38.05.

2.- The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4.- The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
33.01		**Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by- products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**	
		- Essential oils of citrus fruit:	
3301.1200		- - Of orange	11
3301.1300		- - Of lemon	11
3301.1900		- - Other	11
		- Essential oils other than those of citrus fruit:	
3301.2400		- - Of peppermint (Mentha piperita)	11
3301.2500		- - Of other mints	11
		- - Other:	
3301.2910		- - - Of citronella	11
3301.2920		- - - Of eucalyptus	11
3301.2990		- - - Other	11
3301.3000		- Resinoids	11
		- Other:	
3301.9010		- - - Concentrates of essential oils	11
3301.9090		- - - Other	11
33.02		**Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.**	
		- Of a kind used in the food or drink industries:	
3302.1010		- - - Flavours and concentrates for use in aerated beverages	11
3302.1020		- - - Flavours and concentrates for use in food industry	11
3302.1090		- - - Other	11
		- Other:	
3302.9010		- - - Of a kind used in cosmetics industry	11
3302.9090		- - - Other	11
33.03		**Perfumes and toilet waters.**	
3303.0010		- - - Eau-de-cologne	20
3303.0020		- - - Perfumes	20
3303.0090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
33.04		**Beauty or make- up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.**	
3304.1000		- Lip make- up preparations	20
3304.2000		- Eye make- up preparations	20
		- Manicure or pedicure preparations:	
3304.3010		- - - Nail polish	20
3304.3090		- - - Other	20
		- Other:	
		- - Powders, whether or not compressed:	
3304.9110		- - - Face powder	20
3304.9120		- - - Talcum powder	20
3304.9190		- - - Other	20
		- - Other:	
3304.9910		- - - Face and skin creams and lotions	20
3304.9920		- - - Tonics and skin food	20
3304.9990		- - - Other	20
33.05		**Preparations for use on the hair.**	
3305.1000		- Shampoos	20
3305.2000		- Preparations for permanent waving or straightening	20
3305.3000		- Hair lacquers	20
		- Other:	
3305.9010		- - - Cream for hair	20
3305.9020		- - - Dyes for hair	20
3305.9090		- - - Other	20
33.06		**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.**	
		- Dentifrices:	
3306.1010		- - - Tooth paste	20
3306.1090		- - - Other	20
3306.2000		- Yarn used to clean between the teeth (dental floss)	20
3306.9000		- Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
33.07		**Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.**	
3307.1000		- Pre- shave, shaving or after- shave preparations	20
3307.2000		- Personal deodorants and antiperspirants	20
3307.3000		- Perfumed bath salts and other bath preparations	20
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.4100		- - "Agarbatti" and other odoriferous perparations which operate by burning	20
3307.4900		- - Other	20
		- Other:	
3307.9010		- - - Contact lens solution	20
3307.9090		- - - Other	20

Chapter 34

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

Notes.

1.- This Chapter does not cover:
- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded

pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3.- For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20 ^{o}C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to 4.5 x 10^{-2} N/m (45 dyne/cm) or less.

4.- In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

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

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
34.01		**Soap; organic surface- active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.**	
		- Soap and organic surface- active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3401.1100		- - For toilet use (including medicated products)	20
		- - Other:	
3401.1910		- - - Baby wipes	20
3401.1990		- - - Other	20
3401.2000		- Soap in other forms	20
3401.3000		- Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20
34.02		**Organic surface- active agents (other than soap); surface- active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**	
		- Organic surface- active agents, whether or not put up for retail sale:	
		- - Anionic:	
3402.1110		- - - Sulphonic acid(Soft)	11
3402.1190		- - - Other	20
		- - Cationic:	
3402.1210		- - - Pharmaceutical grade	11
3402.1220		- - - Other than in retail packing	20
3402.1290		- - - Other	20
3402.1300		- - Non-ionic	16
		- - Other:	
3402.1910		- - - Cocoamidopropyl betaine (CAPB)	3
3402.1990		- - - Other	16
3402.2000		- Preparations put up for retail sale	20
3402.9000		- Other	20
34.03		**Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti- rust or anti- corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Containing petroleum oils or oils obtained from bituminous minerals:	
		- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.1110		- - - Of a kind used in the leather or like industires	20
3403.1120		- - - Of a kind used in the paper or like industries	20
		- - - Of a kind used in the textile or like industries:	
3403.1131		- - - -Spin finish oil	3
3403.1139		- - - -Other	20
3403.1190		- - - Other	20
		- - Other:	
3403.1910		- - - Greases	20
3403.1990		- - - Other	20
		- Other:	
		- - Preparations for the treatment of textile material, leather, furskins or other materials:	
3403.9110		- - - Of a kind used in the leather or like industires including fat liquors	20
3403.9120		- - - Of a kind used in the paper or like industries	20
		- - - Of a kind used in the textile or like industries:	
3403.9131		- - - -Spin finish oil	3
3403.9139		- - - -Other	20
3403.9190		- - - Other	20
		- - Other:	
3403.9910		- - - Mould release preparations	3
3403.9990		- - - Other	20
34.04		**Artificial waxes and prepared waxes.**	
3404.2000		- Of poly (oxyethylene) (polyethylene glycol)	3
		- Other:	
3404.9010		- - - Sealing waxes	11
3404.9020		- - - Of chemically modified lignite	3
3404.9030		- - - Wax for wax jet engraver	3
3404.9040		- - - Wax for fungicides	3
3404.9090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
34.05		**Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.**	
		- Polishes, creams and similar preparations for footwear or leather:	
3405.1010		- - - For footwear	20
3405.1020		- - - For leather	11
3405.2000		- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	11
3405.3000		- Polishes and similar preparations for coachwork, other than metal polishes	20
3405.4000		- Scouring pastes and powders and other scouring preparations	3
3405.9000		- Other	20
3406.0000		**Candles, tapers and the like.**	20
34.07		**Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).**	
3407.0010		- - - Dental wax and other preparations for use in dentistry	11
3407.0090		- - - Other	11

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
35.01		**Casein, caseinates and other casein derivatives; casein glues.**	
3501.1000		- Casein	11
3501.9000		- Other	11
35.02		**Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.**	
		- Egg albumin:	
3502.1100		- - Dried	11
3502.1900		- - Other	11
3502.2000		- Milk albumin, including concentrates of two or more whey proteins	11
3502.9000		- Other	11
35.03		**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface- worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3503.0010		- - - Gelatin	11
3503.0020		- - - Gelatin of pharmaceutical grade	3
3503.0090		- - - Other	16
3504.0000		**Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.**	3
35.05		**Dextrins and other modified starches (for example, pre- gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**	
		- Dextrins and other modified starches:	
3505.1010		- - - Dextrins	16
3505.1020		- - - Dextrins of pharmaceutical grade	11
3505.1090		- - - Other	20
		- Glues:	
3505.2010		- - - Starch based glues	20
3505.2020		- - - Dextrin based glues	20
3505.2030		- - - Printing gum (pre-gelatinized modified 0% starch for textile prining)	3
3505.2090		- - - Other	20
35.06		**Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.**	
3506.1000		- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	20
		- Other:	
		- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:	
3506.9110		- - - Shoe adhesives	16
3506.9190		- - - Other	16
		- - Other:	
3506.9910		- - - Sealant having methyl ethyl ketone from 60 % to 70 % and ethyl acetate from 10 % to 20 %.	3
3506.9990		- - - Other	20
35.07		**Enzymes; prepared enzymes not elsewhere specified or included.**	
3507.1000		- Rennet and concentrates thereof	11
3507.9000		- Other	11

Chapter 36

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

Notes.

1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2.- The expression “articles of combustible materials” in heading 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3601.0000		**Propellent powders**	20
3602.0000		**Prepared explosives, other than propellent powders**	20
36.03		**Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.**	
3603.0010		- - - Safety fuses	20
3603.0020		- - - Detonating fuses	20
3603.0030		- - - Percussion caps	20
3603.0040		- - - Detonating caps	20
3603.0050		- - - Igniters	20
3603.0060		- - - Electric detonators	20
3603.0090		- - - Other	20
36.04		**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**	
3604.1000		- Fireworks	20
3604.9000		- Other	20
3605.0000		**Matches, other than pyrotechnic articles of heading 36.04.**	20
36.06		**Ferro- cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.**	
3606.1000		- Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm3	20
3606.9000		- Other	20

Chapter 37

Photographic or cinematographic goods

Notes.

1.- This Chapter does not cover waste or scrap.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
37.01		**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.**	
3701.1000		- For X- ray	3
3701.2000		- Instant print film	3
		- Other plates and film, with any side exceeding 255 mm:	
3701.3010		- - - Of a kind used in textile printing	3
3701.3020		- - - Photo polymers and CTP plates of a kind used in printing Of news papers and magazines	11
3701.3030		- - - Presensitized printing plates	16
3701.3090		- - - Other	20
		- Other:	
3701.9100		- - For colour photography (polychrome)	3
3701.9900		- - Other	3
37.02		**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**	
3702.1000		- For X- ray	3
		- Other film, without perforations, of a width not exceeding 105 mm:	
3702.3100		- - For colour photography (polychrome)	3
3702.3200		- - Other, with silver halide emulsion	3
3702.3900		- - Other	3
		- Other film, without perforations, of a width exceeding 105 mm:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3702.4100		- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3
3702.4200		- - Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	3
3702.4300		- - Of a width exceeding 610 mm and of a length not exceeding 200 m	3
3702.4400		- - Of a width exceeding 105 mm but not exceeding 610 mm	3
		- Other film, for colour photography (polychrome):	
3702.5200		- - Of a width not exceeding 16 mm	3
3702.5300		- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3
3702.5400		- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	3
3702.5500		- - Of a width exceeding16 mm but not exceeding 35 mm and of a length exceeding 30 m	3
3702.5600		- - Of a width exceeding 35 mm	3
		- Other:	
3702.9600		- - Of a width not exceeding 35 mm and of a length not exceeding 30 mm	3
3702.9700		- - Of a width not exceeding 35 mm and of a length exceeding 30 mm	3
3702.9800		- - Of a width exceeding 35 mm	3
37.03		**Photographic paper, paperboard and textiles, sensitised, unexposed.**	
3703.1000		- In rolls of a width exceeding 610 mm	3
3703.2000		- Other for colour photography (polychrome)	3
3703.9000		- Other	3
3704.0000		**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	3
3705.0000		**Photographic plates and film, exposed and developed, other than cinematographic film.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
37.06		**Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.**	
3706.1000		- Of a width of 35 mm or more	Rs. 5 per meter
3706.9000		- Other	Rs. 5 per meter
37.07		**Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.**	
3707.1000		- Sensitising emulsions	3
3707.9000		- Other	3

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

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

(1) Artificial graphite (heading 38.01);

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

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No.38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26. 20);

(d) Medicaments (heading 30.03 or 30.04); or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example,finely divided powder or woven gauze(Section XIV or XV).

2.- (A) For the purpose of heading 38. 22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38. 22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
(b) Fusel oil; Dippel's oil;
(c) Ink removers put up in packings for retail sale;
(d) Stencil correctors and other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
(e) Ceramic firing testers, fusible (for example, Seger cones).

4.- Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
(b) Industrial waste;
(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
(d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre- treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression “other wastes” applies to :

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;
(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
(d) Other wastes from chemical or allied industries.
The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27. 10).

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

Subheading Notes.

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

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

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
38.01		**Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures.**	
3801.1000		- Artificial graphite	3
3801.2000		- Colloidal or semi- colloidal graphite	3
3801.3000		- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3
3801.9000		- Other	3
38.02		**Activated carbon; activated natural mineral products; animal black, including spent animal black.**	
3802.1000		- Activated carbon	11
3802.9000		- Other	11
3803.0000		**Tall oil, whether or not refined.**	3
3804.0000		**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.**	3
38.05		**Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para- cymene; pine oil containing alpha- terpineol as the main constituent.**	
3805.1000		- Gum, wood or sulphate turpentine oils	11
3805.9000		- Other	11
38.06		**Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.**	
		- Rosin and resin acids:	
3806.1010		- - - Gum Rosin	3
3806.1090		- - - Other	11
3806.2000		- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3806.3000		- Ester gums	11
3806.9000		- Other	11
3807.0000		**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.**	11
38.08		**Insecticides, rodenticides, fungicides, herbicides, anti- sprouting products and plant- growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur- treated bands, wicks and candles, and fly papers).**	
		- Goods specified in Subheading Note 1 to this Chapter:	
		- - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g:	
3808.5210		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.5290		- - - Other	20
		- - Other:	
3808.5910		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.5990		- - - Other	20
		- Goods specified in Subheading Note 2 to this Chapter :	
		- - In packings of a net weight content not exceeding 300 g:	
3808.6110		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.6190		- - - Other	20
		- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg:	
3808.6210		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.6290		- - - Other	20
		- - Other:	
3808.6910		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.6990		- - - Other	20
		- Other :	
		- - Insecticides:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3808.9110		- - - Mosquito coils, mats, aerosol sprays and the like	20
3808.9120		- - - Napthalene balls	20
3808.9130		- - - Sex pheromone	3
3808.9140		- - - PB rope L& LTT	3
3808.9150		- - - Para dichlorobenzene blocks	20
3808.9170		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9180		- - - Phosphatic insecticides	3
		- - - Other:	
3808.9191		- - - - Emamectine benzoate	11
3808.9199		- - - - Other	3
		- - Fungicides:	
3808.9210		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9220		- - - For leather industry	3
3808.9290		- - - Other	3
		- - Herbicides, anti-sprouting products and plant-growth regulators:	
3808.9310		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9390		- - - Other	3
3808.9400		- - Disinfectants	3
		- - Other:	
3808.9910		- - - Products registered under the Agricultural Pesticides Ordinance 1971	3
3808.9990		- - - Other	20
38.09		**Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.**	
3809.1000		- With a basis of amylaceous substances	16
		- Other:	
		- - Of a kind used in the textile or like industries:	
3809.9110		- - - Printing gum (preparation of modified starches with other gums having specific application in textile printing	3
3809.9190		- - - Other	16
3809.9200		- - Of a kind used in the paper or like industries	16
3809.9300		- - Of a kind used in the leather or like industries	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
38.10		**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.**	
3810.1000		- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3
		- Other:	
3810.9010		--- Preparations of a kind used as cores or coatings for welding electrodes or rods	3
3810.9090		--- Other	20
38.11		**Anti- knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**	
		- Anti- knock preparations:	
3811.1100		- - Based on lead compounds	20
3811.1900		- - Other	20
		- Additives for lubricating oils:	
3811.2100		- - Containing petroleum oils or oils obtained from bituminous minerals	3
3811.2900		- - Other	3
3811.9000		- Other	3
38.12		**Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.**	
3812.1000		- Prepared rubber accelerators	3
3812.2000		- Compound plasticizers for rubber or plastics	16
		- Anti- oxidising preparations and other compound stabilisers for rubber or plastics:	
3812.3100		- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	3
3812.3900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3813.0000		**Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades.**	20
3814.0000		**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**	20
38.15		**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**	
		- Supported catalysts:	
3815.1100		- - With nickel or nickel compounds as the active substance	3
3815.1200		- - With precious metal or precious metal compounds as the active substance	3
		- - Other:	
3815.1910		- - - Antimony triacetate	3
3815.1990		- - - Other	3
3815.9000		- Other	3
3816.0000		**Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.**	3
3817.0000		**Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27. 07 or 29. 02.**	3
3818.0000		**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	3
38.19		**Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.**	
3819.0010		- - - Hydraulic brake fluids	20
3819.0090		- - - Other	20
3820.0000		**Anti- freezing preparations and prepared de-icing fluids.**	20
3821.0000		**Prepared culture media for the development or maintenance of micro- organisms (including viruses and the like) or of plant, human or animal cells**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3822.0000		**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.**	20
38.23		**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**	
		- Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.1100		- - Stearic acid	20
3823.1200		- - Oleic acid	3
3823.1300		- - Tall oil fatty acids	20
		- - Other:	
3823.1910		- - - Palm fatty acid distillate	16
3823.1920		- - - Palm acid oil	11
3823.1930		- - - Fatty acid distillate	16
3823.1990		- - - Other	16
3823.7000		- Industrial fatty alcohols	16
38.24		**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.**	
3824.1000		- Prepared binders for foundry moulds or cores	3
3824.3000		- Non- agglomerated metal carbides mixed together or with metallic binders	11
3824.4000		- Prepared additives for cements, mortars or concretes	20
3824.5000		- Non- refractory mortars and concretes	20
3824.6000		- Sorbitol other than that of subheading No. 2905.44	20
		- Mixtures containing halogenated derivatives of methane, ethane or propane :	
3824.7100		- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	16
3824.7200		- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	11
3824.7300		- - Containing hydrobromofluorocarbons (HBFCs)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3824.7400		- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	11
3824.7500		- - Containing carbon tetrachloride	11
3824.7600		- - Containing 1,1,1-trichloroethane (methyl chloroform)	11
3824.7700		- - Containing bromomethane (methyl bromide) or bromochloromethane	11
3824.7800		- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	11
3824.7900		- - Other	11
		- Goods specified in Subheading Note 3 to this Chapter :	
3824.8100		- - Containing oxirane (ethylene oxide)	11
3824.8200		- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	11
3824.8300		- - Containing tris(2,3-dibromopropyl) phosphate	11
3824.8400		- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	11
3824.8500		- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	11
3824.8600		- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	11
3824.8700		- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	11
3824.8800		- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	11
		- Other:	
3824.9100		- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other:	
3824.9910		- - - Gum base of a kind used for manufacture of chewing gum	11
3824.9920		- - - Ion exchangers	11
3824.9930		- - - Prepared binders	11
3824.9940		- - - Anti-sealing compounds	16
3824.9950		- - - Stencil correctors and other correcting fluids	16
3824.9960		- - - Preparations for electroplating	3
3824.9970		- - - Dialysis bath concentrate in liquid or powder form	3
3824.9980		- - - Chloroparaffins liquid	11
		- - - Other:	
3824.9991		- - - -Preparations of a kind used for water purification	3
3824.9992		- - - -Carburizing preparations of a kind used for hardening of steel	3
3824.9993		- - - -Coated or treated calcium carbonate	3
3824.9994		- - - -Carboxylic acid based anhydride hardener	3
3824.9995		- - - - Substances controlled under the Convention on the Prohibition of the Development , Production, Stock piling and use of Chemical Weapons and on their Destruction :	11
		(1) Mixtures consisting mianly of O- alkly(<C10, including cycloalkyl)alkyl (methyl, ethyl, n- propyl or isopropyl)phosphonofluoridates	
		(2) Mixtures consisting mainly of O- alkyl(< C10, including cycloalkyl)N,N- dialkyl (methy,ethyl, n-propyl or isopropyl)phosphoramidocyanidates	
		(3) Mixtures consisting mainly of [S- 2-(dialkyl(methyl, ethyl, n- propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O- alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
		(4) Mixtures consisting mainly of alkyl (methyl, ethyl,n- propyle or isopropyl) phosphonyldifluorides	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Mixtures consiting mainly of [O- 2-dialkyl(methyl, ethyl, n- propyl or isopropyl) aminoethyl]hydrogen alkyl (methyl, ethyl,n- propyl or isopropyl)phosphonites and their O- alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
		(6) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n- propyl or isopropyl) phosphoramidic dihalides	
		(7) Mixtures consisting mainly of dialkyl (methyl, ethyl, n- propyl or isopropyl)N,N- dialkyl (methyl, ethyl, n- propyl or isopropyl) phosphoramidates	
		(8) Mixtures consisting mainly of N,N- dialkyl (methyl, ethyl, n- propyl orisopropyl)- 2-chloroethylamines or their protonated salts	
		(9) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n- propyl or isopropyl)- 2-aminoethanols or their protonated salts	
		(10) Mixtures consisting mainly of N,N- dimethyl-2- aminoethanol or N,N- diethyl- 2- aminoethanol or their protonated salts	
		(11)Mixtures consisting manly or N,N- dialkyl (methyl, ethyl, n- propyl or isopropyl)aminoethane- 2- thiols or their protonated salts	
		(12 Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n- propyl or isopropyl group but not further carbon atoms	
3824.9996		- - - -Mixture of argon and neon gases	3
3824.9997		- - - -Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate	3
3824.9999		- - - -Other	11
38.25		**Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.**	
3825.1000		- Municipal waste	20
3825.2000		- Sewage sludge	20
3825.3000		- Clinical waste	20
		- Waste organic solvents :	
3825.4100		- - Halogenated	20
3825.4900		- - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3825.5000		- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	20
		- Other wastes from chemical or allied industries :	
3825.6100		- - Mainly containing organic constituents	20
3825.6900		- - Other	20
3825.9000		- Other	20
3826.0000		**Biodiesel and mixtures thereof, not containing or containing less than 70 %by weight of petroleum oils or oils obtained from bituminous minerals.**	11

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

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

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

Chapter 39

Plastics and articles thereof

Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover:

(a) Lubricating preparations of heading 27.10 or 34.03
(b) Waxes of heading 27.12 or 34.04;
(c) Separate chemically defined organic compounds (Chapter 29);
(d) Heparin or its salts (heading 30.01);
(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
(f) Organic surface-active agents or preparations of heading 34.02;
(g) Run gums or ester gums (heading 38.06);
(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
(n) Plaits, wickerwork or other articles of Chapter 46;
(o) Wall coverings of heading 48.14;
(p) Goods of Section XI (textiles and textile articles);
(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
(r) Imitation jewellery of heading 71.17;
(s) Articles of Section XVI (machines and mechanical or electrical appliances);
(t) Parts of aircraft or vehicles of Section XVII;
(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
(v) Articles of Chapter 91 (for example, clock or watch cases);
(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

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

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

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

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a

backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
(c) Gutters and fittings therefor;
(d) Doors, windows and their frames and thresholds for doors;
(e) Balconies, balustrades, fencing, gates and similar barriers;
(f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;
(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

(a) Where there is a subheading named "Other" in the same series:
    (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
    (2) The copolymers named in subheadings 3901.30,3901.40,3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
    (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
    (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer

unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.- PRIMARY FORMS	
39.01		**Polymers of ethylene, in primary forms.**	
3901.1000		- Polyethylene having a specific gravity of less than 0.94	11
3901.2000		- Polyethylene having a specific gravity of 0.94 or more	11
3901.3000		- Ethylene- Vinyl acetate copolymers	11
3901.4000		- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	11
3901.9000		- Other	11
39.02		**Polymers of propylene or of other olefins, in primary forms.**	
3902.1000		- Polypropylene	11
3902.2000		- Polyisobutylene	11
3902.3000		- Propylene copolymers	11
3902.9000		- Other	11
39.03		**Polymers of styrene, in primary forms.**	
		- Polystyrene:	
3903.1100		- - Expansible	16
		- - Other:	
3903.1910		- - - General Purpose Polystyrene (GPPS)	16
3903.1920		- - - High Impact Polystyrene (HIPS)	16
3903.1990		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3903.2000		- Styrene- acrylonitrile (SAN) copolymers	3
3903.3000		- Acrylonitrile- butadiene- styrene (ABS) copolymers	3
3903.9000		- Other	11
39.04		**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**	
		- Poly(vinyl chloride), not mixed with any other substances:	
3904.1010		- - - Emulsion grade	11
3904.1090		- - - Other	11
		- Other poly(vinyl chloride):	
3904.2100		- - Non-plasticised	20
3904.2200		- - Plasticised	20
3904.3000		- Vinyl chloride- vinyl acetate copolymers	11
3904.4000		- Other vinyl chloride copolymers	11
3904.5000		- Vinylidene chloride polymers	16
		- Fluoro- polymers:	
3904.6100		- - Polytetrafluoroethylene	11
3904.6900		- - Other	11
3904.9000		- Other	16
39.05		**Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.**	
		- Poly(vinyl acetate)	
3905.1200		- - In aqueous dispersion	20
3905.1900		- - Other	20
		- Vinyl acetate copolymers:	
3905.2100		- - In aqueous dispersion	11
3905.2900		- - Other	11
3905.3000		- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	3
		- Other:	
3905.9100		- - Copolymers	11
		- - Other:	
3905.9910		- - - Ethers polyvinyl	11
3905.9990		- - - Other	11
39.06		**Acrylic polymers in primary forms.**	
3906.1000		- Poly(methyl methacrylate)	11
		- Other:	
3906.9010		- - - Cyanoacrylate	20
3906.9020		- - - Acrylic binders	20
3906.9030		- - - Pigment thickener	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3906.9040		- - - Dispersing agent and acrylic thickeners	3
3906.9090		- - - Other	11
39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**	
3907.1000		- Polyacetals	3
3907.2000		- Other polyethers	3
3907.3000		- Epoxide resins	16
3907.4000		- Polycarbonates	3
3907.5000		- Alkyd resins	20
		- Poly (ethylene terephthalate):	
		- - Having a viscosity number of 78 ml/g or higher:	
3907.6110		- - - Yarn and film grades	11
3907.6120		- - - Bottle grade	11
3907.6190		- - - Other	20
		- - Other:	
3907.6910		- - - Yarn and film grades	11
3907.6920		- - - Bottle grade	11
3907.6990		- - - Other	20
3907.7000		- Poly(lactic acid)	20
		- Other polyesters:	
3907.9100		- - Unsaturated	20
3907.9900		- - Other	20
39.08		**Polyamides in primary forms.**	
3908.1000		- Polyamide- 6, - 11, - 12, - 6, 6, - 6, 9, - 6, 10 or - 6, 12	3
3908.9000		- Other	3
39.09		**Amino- resins, phenolic resins and polyurethanes, in primary forms.**	
		- Urea resins; thiourea resins:	
3909.1010		- - - Urea formaldehyde moulding compound	20
3909.1090		- - - Other	20
3909.2000		- Melamine resins	20
		- Other amino- resins:	
3909.3100		- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	20
3909.3900		- - Other	20
3909.4000		- Phenolic resins	20
3909.5000		- Polyurethanes	3
3910.0000		**Silicones in primary forms.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
39.11		**Petroleum resins, coumarone- indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**	
		- Petroleum resins, coumarone, indene or coumarone- indene resins and polyterpenes:	
3911.1010		- - - Petroleum resins	20
3911.1090		- - - Other	20
3911.9000		- Other	20
39.12		**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**	
		- Cellulose acetates:	
3912.1100		- - Non-plasticised	11
3912.1200		- - Plasticised	11
		- Cellulose nitrates (including collodions):	
3912.2010		- - - Cellulose nitrates nonplasticised	20
3912.2020		- - - Nitrocellulose binder	3
3912.2090		- - - Other	20
		- Cellulose ethers:	
3912.3100		- - Carboxymethylcellulose and its salts	11
3912.3900		- - Other	11
3912.9000		- Other	11
39.13		**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**	
3913.1000		- Alginic acids, its salts and esters	11
		- Other:	
3913.9010		- - - Protein hardened	11
3913.9090		- - - Other	11
39.14		**Ion- exchangers based on polymers of headings 39.01 to 39.13, in primary forms.**	
3914.0010		- - - Ion-exchangers of condensation type	3
3914.0020		- - - Ion-exchangers of the polymerization type	3
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15		**Waste, parings and scrap, of plastics.**	
3915.1000		- Of polymers of ethylene	20
3915.2000		- Of polymers of styrene	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3915.3000		- Of polymers of vinyl chloride	20
3915.9000		- Of other plastics	20
39.16		**Monofilament of which any cross- sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**	
3916.1000		- Of polymers of ethylene	20
3916.2000		- Of polymers of vinyl chloride	20
3916.9000		- Of other plastics:	20
39.17		**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**	
3917.1000		- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	11
		- Tubes, pipes and hoses, rigid:	
3917.2100		- - Of polymers of ethylene	20
3917.2200		- - Of polymers of propylene	20
		- - Of polymers of vinyl chloride:	
3917.2310		- - - Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	3
3917.2390		- - - Other	20
3917.2900		- - Of other plastics	20
		- Other tubes, pipes and hoses:	
3917.3100		- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
3917.3200		- - Other, not reinforced or otherwise combined with other materials, without fittings:	20
3917.3300		- - Other, not reinforced or otherwise combined with other materials, with fittings	20
		- - Other:	
3917.3910		- - - Heat shrinkable sleeves and tubes	3
3917.3990		- - - Other	20
3917.4000		- Fittings	20
39.18		**Floor coverings of plastics, whether or not self- adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.**	
3918.1000		- Of polymers of vinyl chloride	20
3918.9000		- Of other plastics	20
39.19		**Self- adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- In rolls of a width not exceeding 20 cm:	
3919.1010		- - - Insulation tape double sided	3
3919.1020		- - - PVC electric insulation tapes	20
3919.1030		- - - Stationery tape	20
3919.1090		- - - Other	20
		- Other:	
3919.9010		- - - Oriented Polypropylene (OPP) packing tapes	20
3919.9090		- - - Other	20
39.20		**Other plates, sheets, film, foil and strip, of plastics, non- cellular and not reinforced, laminated, supported or similarly combined with other materials.**	
3920.1000		- Of polymers of ethylene	20
		- Of polymers of propylene:	
3920.2010		- - - Biaxially Oriented Polypropylene (BOPP) film, plain	20
3920.2020		- - - Biaxially Oriented Polypropylene (BOPP) film, printed	20
3920.2030		- - - Biaxially Oriented Polypropylene (BOPP) film, metallized	20
3920.2040		- - - Biaxially Oriented Polypropylene (BOPP) film, laminated	20
3920.2090		- - - Other	20
3920.3000		- Of polymers of styrene	20
		- Of polymers of vinyl chloride:	
3920.4300		- - Containing by weight not less than 6 % of plasticisers	20
		- - Other:	
3920.4910		- - - Polyvinyl Chloride (PVC) Rigid film	20
3920.4990		- - - Other	20
		- Of acrylic polymers:	
3920.5100		- - Of poly(methyl methacrylate)	20
3920.5900		- - Other	20
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.6100		- - Of polycarbonates	20
3920.6200		- - Of poly(ethylene terephthalate)	20
		- - Of unsaturated polyesters:	
3920.6310		- - - Polyester rigid film	20
3920.6390		- - - Other	20
3920.6900		- - Of other polyesters	20
		- Of cellulose or its chemical derivatives:	
3920.7100		- - Of regenerated cellulose	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3920.7300		- - Of cellulose acetate	20
3920.7900		- - Of other cellulose derivatives	20
		- Of other plastics:	
3920.9100		- - Of poly(vinyl butyral)	20
3920.9200		- - Of polyamides	20
3920.9300		- - Of amino resins	20
3920.9400		- - Of phenolic resins	20
3920.9900		- - Of other plastics	20
39.21		**Other plates, sheets, film, foil and strip, of plastics.**	
		- Cellular:	
3921.1100		- - Of polymers of styrene	20
3921.1200		- - Of polymers of vinyl chloride	20
3921.1300		- - Of polyurethanes	20
3921.1400		- - Of regenerated cellulose	20
3921.1900		- - Of other plastics	20
		- Other	
3921.9010		- - - Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm3	3
3921.9090		- - - Other	20
39.22		**Baths, shower- baths, sinks, wash- basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.**	
3922.1000		- Baths, shower- baths, sinks and wash- basins	20
3922.2000		- Lavatory seats and covers	20
3922.9000		- Other	20
39.23		**Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.**	
3923.1000		- Boxes, cases, crates and similar articles	20
		- Sacks and bags (including cones):	
3923.2100		- - Of polymers of ethylene	20
3923.2900		- - Of other plastics	20
		- Carboys, bottles, flasks and similar articles:	
3923.3010		- - - Bottles	20
3923.3090		- - - Other	20
3923.4000		- Spools, cops, bobbins and similar supports	20
3923.5000		- Stoppers, lids, caps and other closures	20
		- Other:	
3923.9010		- - - Preforms made from polyethylene terephthalate	16
3923.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
39.24		**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**	
3924.1000		- Tableware and kitchenware	20
3924.9000		- Other	20
39.25		**Builders' ware of plastics, not elsewhere specified or included.**	
3925.1000		- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	20
3925.2000		- Doors, windows and their frames and thresholds for doors	20
3925.3000		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20
3925.9000		- Other	20
39.26		**Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**	
3926.1000		- Office or school supplies	20
		- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.2010		- - - Plastic belts	20
3926.2090		- - - Other	20
3926.3000		- Fittings for furniture, coachwork of the like	20
		- Statuettes and other ornamental articles:	
3926.4010		- - - Ornamental articles of plastics	20
3926.4020		- - - Plastic bangles	20
3926.4030		- - - Spangles of plastics	20
3926.4040		- - - Plastic beads	20
3926.4090		- - - Other	20
		- Other:	
3926.9010		- - - Synthetic floats for fishing nets	20
3926.9020		- - - Coils of plastics (contraceptives and accessories therefor)	3
3926.9030		- - - Transmission, conveyor or elevator belts	20
3926.9040		- - - Laboratory ware	11
3926.9050		- - - Urine bags	3
3926.9060		- - - Shoe lasts	20
3926.9070		- - - Design patterns, cards for textile and leather garments	3
		- - - Other:	
3926.9091		- - - -Plastic tags and staples for garments	3
3926.9099		- - - -Other	20

Chapter 40

Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover:
- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18^{o}C and 29^{o}C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
(i) emulsifiers or anti-tack agents;
(ii) small amounts of breakdown products of emulsifiers;
(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
40.01		**Natural rubber, balata, gutta- percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.**	
4001.1000		- Natural rubber latex, whether or not pre-vulcanised	3
		- Natural rubber in other forms:	
4001.2100		- - Smoked sheets	3
4001.2200		- - Technically specified natural rubber (TSNR)	3
4001.2900		- - Other	3
4001.3000		- Balata, gutta- percha, guayule, chicle and similar natural gums	3
40.02		**Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.**	
		- Styrene- butadiene rubber (SBR); carboxylated styrene- butadiene rubber (XSBR):	
4002.1100		- - Latex	3
4002.1900		- - Other	3
4002.2000		- Butadiene rubber (BR)	3
		- Isobutene- isoprene (butyl) rubber (IIR); halo-isobutene- isoprene rubber (CIIR or BIIR):	
4002.3100		- - Isobutene-isoprene (butyl) rubber (IIR)	3
4002.3900		- - Other	3
		- Chloroprene (chlorobutadiene) rubber (CR):	
4002.4100		- - Latex	3
4002.4900		- - Other	3
		- Acrylonitrile- butadiene rubber (NBR):	
4002.5100		- - Latex	3
4002.5900		- - Other	3
4002.6000		- Isoprene rubber (IR)	3
4002.7000		- Ethylenepropylene non- conjugated diene rubber (EPDM)	3
4002.8000		- Mixtures of any product of heading 40.01 with any product of this heading	3
		- Other:	
4002.9100		- - Latex	3
4002.9900		- - Other	3
4003.0000		**Reclaimed rubber in primary forms or in plates, sheets or strip.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
40.04		**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	
4004.0010		- - - Bagomatic bladder scrap	11
4004.0020		- - - Shredded tyre scrap (cut into pieces)	20
4004.0090		- - - Other	20
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**	
		- Compounded with carbon black or silica:	
4005.1010		- - - Plates	3
4005.1020		- - - Sheets	11
4005.1090		- - - Other	11
4005.2000		- Solutions; dispersions other than those of subheading 4005.10	11
		- Other:	
4005.9100		- - Plates, sheets and strip	11
4005.9900		- - Other	11
40.06		**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**	
4006.1000		- "Camel- back" strips for retreading rubber tyres	11
4006.9000		- Other	11
40.07		**Vulcanised rubber thread and cord.**	
4007.0010		- - - Single cord	20
4007.0090		- - - Other	20
40.08		**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**	
		- Of cellular rubber:	
		- - Plates, sheets and strip:	
4008.1110		- - - Following components for vehicles of chapter 87:- (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190	35
4008.1190		- - - Other	16
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4008.1910		- - - Following component for vehicles of chapter 87:- (1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190	35
4008.1990		- - - Other	16
		- Of non- cellular rubber:	
		- - Plates, sheets and strip:	
4008.2110		- - - Following component for vehicles of chapter 87:- (1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190	35
4008.2190		- - - Other	11
		- - Other:	
4008.2910		- - - Following component for vehicles of chapter 87:- (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190	35
4008.2990		- - - Other	20
40.09		**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**	
		- Not reinforced or otherwise combined with other materials:	
		- - Without fittings:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4009.1110		- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of heading 87.02 (4)Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	35
4009.1120		- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.2323 and 8703.3223 (2) Hose side demister for motor cars (not exceeding 800cc) (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190 (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190 (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	35
4009.1130		- - - Other for motor cars and vehicles	35
4009.1190		- - - Other	20
4009.1200		- - With fittings	20
		- Reinforced or otherwise combined only with metal :	
		- - Without fittings:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4009.2110		- - - Following components for vehicles of chapter 87:- 1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles heading 87.02 (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	35
4009.2120		- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223	35
		(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150	
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.2130		- - - Other motor cars and vehicles	35
4009.2190		- - - Other	20
4009.2200		- - With fittings	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Reinforced or otherwise combined only with textile materials :	
		- - Without fittings:	
4009.3110		- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040	35
		(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320	
		(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of heading 87.02.	
		(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
		(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.3120		- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system /heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223	35
		(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.3130		- - - For other motor cars and vehicles	35
4009.3190		- - - Other	20
4009.3200		- - With fittings	20
		- Reinforced or otherwise combined with other materials :	
		- - Without fittings:	
4009.4110		- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040	35
		(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320	
		(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of headings 87.02	
		(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
		(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.4120		- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223	35
		(2) Hose side demister for motor cars (not exceeding 800cc)	
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150	
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.4130		- - - For other motor cars and vehicles	35
4009.4190		- - - Other	20
4009.4200		- - With fittings	20
40.10		**Conveyor or transmission belts or belting, of vulcanised rubber.**	
		- Conveyor belts or belting:	
4010.1100		- - Reinforced only with metal	16
4010.1200		- - Reinforced only with textile materials	16
4010.1900		- - Other	16
		- Transmission belts or belting:	
		- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3110		- - - For vehicles of chapter 87	35
4010.3190		- - - Other	20
		- - Endless transmission belts of trapezoidal cross- section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3210		- - - For vehicles of chapter 87	35
4010.3290		- - - Other	20
		- - Endless transmission belts of trapezoidal cross- section (V- belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3310		- - - For vehicles of chapter 87	35
4010.3390		- - - Other	20
		- - Endless transmission belts of trapezoidal cross- section (V- belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4010.3410		- - - For vehicles of chapter 87	35
4010.3490		- - - Other	20
		- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:	
4010.3510		- - - Timing belts for vehicles of chapter 87	35
4010.3590		- - - Other	20
		- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm:	
4010.3610		- - - Timing belts for vehicles of chapter 87	35
4010.3690		- - - Other	20
		- - Other:	
4010.3910		- - - Timing belts for vehicles of chapter 87	35
4010.3990		- - - Other	20
40.11		**New pneumatic tyres, of rubber.**	
4011.1000		- Of a kind used on motor cars (including station wagons and racing cars)	16
		- Of a kind used on buses or lorries :	
4011.2010		- - - Of a kind used in light trucks	16
4011.2090		- - - Other	3
4011.3000		- Of a kind used on aircraft	3
4011.4000		- Of a kind used on motorcycles	20
4011.5000		- Of a kind used on bicycles	20
4011.7000		- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.8000		- - Of a kind used on construction, mininging or industrial handling vehicles and machines	11
4011.9000		- - Other	11
40.12		**Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.**	
		- Retreaded tyres :	
4012.1100		- - Of a kind used on motor cars (including station wagons and racing cars)	20
4012.1200		- - Of a kind used on buses or lorries	20
4012.1300		- - Of a kind used on aircraft	3
4012.1900		- - Other	20
4012.2000		- Used pneumatic tyres	20
		- Other:	
4012.9010		- - - Flaps for use with tyres / tubes for vehicles of sub -heading 8701.2020, 8701.2040, 8701.2090, and 8704.2219	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4012.9020		- - - Rim flaps, mud flaps / guards and rubber mouldings (except packing rubber and rubber for on / off switch) for vehicles of heading 87.11	35
4012.9090		- - - Other	20
40.13		**Inner tubes, of rubber.**	
		- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.1010		- - - Of a kind used on buses, lorries or trucks	3
4013.1020		- - - Of a kind used on motor cars	20
4013.1090		- - - Other	20
4013.2000		- Of a kind used on bicycles	20
		- Other:	
4013.9010		- - - Of a kind used on agricultural tractors	20
4013.9020		- - - Of a kind used on motor cycles	20
4013.9030		- - - Of a kind used on jeeps	20
4013.9090		- - - Other	20
40.14		**Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.**	
4014.1000		- Sheath contraceptives	3
4014.9000		- Other	3
40.15		**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**	
		- Gloves, mittens and mitts:	
4015.1100		- - Surgical	20
4015.1900		- - Other	20
4015.9000		- Other	20
40.16		**Other articles of vulcanised rubber other than hard rubber.**	
		- Of cellular rubber:	
4016.1020		- - - Stopper	11
4016.1090		- - - Other	20
		- Other:	
4016.9100		- - Floor coverings and mats	20
		- - Erasers:	
4016.9210		- - - Tip Eraser	11
4016.9290		- - - Other	20
		- - Gaskets, washers and other seals:	
4016.9310		- - - Gaskets of rubber	20
4016.9320		- - - Washers and other seals of rubber	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4016.9330		- - - Special rubber seals for barrage gates with minimum tensile strength of 210 kg/ sq.cm and shore hardness duromter (type A) 60 to 70 with floro carbon coating	3
4016.9390		- - - Other	20
4016.9400		- - Boat or dock fenders, whether or not inflatable	20
4016.9500		- - Other inflatable articles	20
		- - Other:	
4016.9910		- - - Printing blankets	3
4016.9920		- - - Following component for vehicles of chapter 87:- (1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219;	35
		(2) Cushion for radiator mounting, for vehicles of sub - heading 8704.2299	
		(3) Mud flaps / mud guards for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8704.2040, 8704.2219, 8704.2299 and 8704.2390	
		(4) Rubber boots, grommets and dampers, for agricultural tractors of sub - headings 8701.9220 and 8701.9320	
4016.9930		- - - Following component for vehicles of chapter 87:- (1) Articles for mounting silencers, exhaust pipes and mufflers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190	35
		(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
		(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150	
		(4) Rubber cushions for bonnet for vehicles of heading 8704.2190	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.2323 and 8703.3223	
		(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub -headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
		(7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	
		(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
4016.9940		- - - For other motor cars and vehicles	35
4016.9950		- - - Bush Rubber for Rear Shocks for vehicle of heading 87.11	35
4016.9990		- - - Other	16
4017.0000		**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**	20

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine

animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat- liquored (stuffed) prior to drying.

3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
41.01		**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split.**	
4101.2000		- Whole hides and skins,unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 16 kg when fresh, wet-salted or otherwise preserved	3
		- Whole hides and skins, of a weight exceeding 16 kg:	
4101.5010		- - - Hides, buffalo	3
4101.5020		- - - Hides, cow	3
4101.5090		- - - Other	3
4101.9000		- Other, including butts, bends and bellies	3
41.02		**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.**	
		- With wool on:	
4102.1010		- - - Lamb skins	3
4102.1020		- - - Sheep skins	3
		- Without wool on:	
		- - Pickled:	
4102.2110		- - - Lamb skins without wool	3
4102.2120		- - - Sheep skins without wool	3
4102.2900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
41.03		**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.**	
4103.2000		- Of reptiles	3
4103.3000		- Of swine	20
		- Other:	
4103.9010		- - - Goat skins	3
4103.9020		- - - Kids skins	3
4103.9090		- - - Other	3
41.04		**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.**	
		- In the wet state (including wet- blue) :	
4104.1100		- - Full grains, unsplit; grain splits	3
4104.1900		- - Other	3
		- In the dry state (crust) :	
4104.4100		- - Full grains, unsplit; grain splits	3
4104.4900		- - Other	3
41.05		**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.**	
4105.1000		- In the wet state (including wet- blue)	3
4105.3000		- In the dry state (crust)	3
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**	
		- Of goats or kids :	
4106.2100		- - In the wet state (including wet- blue)	3
4106.2200		- - In the dry state (crust)	3
		- Of swine :	
4106.3100		- - In the wet state (including wet- blue)	20
4106.3200		- - In the dry state (crust)	20
4106.4000		- Of reptiles	3
		- Other :	
4106.9100		- - In the wet state (including wet- blue)	3
4106.9200		- - In the dry state (crust)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
41.07		**Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41. 14.**	
		- Whole hides and skins :	
4107.1100		- - Full grains, unsplit	3
4107.1200		- - Grain splits	3
4107.1900		- - Other	3
		- Other, including sides:	
4107.9100		- - Full grains, unsplit	3
4107.9200		- - Grain splits	3
4107.9900		- - Other	3
[41.08]			
[41.09]			
[41.10]			
[41.11]			
4112.0000		**Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.**	3
41.13		**Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.**	
4113.1000		- Of goats or kids	3
4113.2000		- Of swine	20
4113.3000		- Of reptiles	3
4113.9000		- Other	3
41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**	
4114.1000		- Chamois (including combination chamois) leather	3
4114.2000		- Patent leather and patent laminated leather; metallised leather	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
41.15		**Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.**	
4115.1000		- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	3
4115.2000		- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	11

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

2.- This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
(b) Articles of plaiting materials (heading 46.02).
(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitutes more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
4201.0000		**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	20
42.02		**Trunks, suit- cases, vanity- cases, executive- cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping- bags, wallets, purses, map- cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Trunks, suit- cases, vanity- cases, executive-cases, brief cases, school satchels and similar containers:	
		- - With outer surface of leather or of composition leather:	
4202.1120		- - - Suit-cases, of leather or composition leather	20
4202.1190		- - - Other	20
		- - With outer surface of plastics or of textile materials:	
4202.1210		- - - Travelling bags of plastics or textile materials	20
4202.1220		- - - Suit cases of plastics or textile materials	20
4202.1290		- - - Other	20
4202.1900		- - Other	20
		- Handbags, whether or not with shoulder strap, including those without handle:	
4202.2100		- - With outer surface of leather or of composition leather	20
4202.2200		- - With outer surface of sheeting of plastics or of textile materials	20
4202.2900		- - Other	20
		- Articles of a kind normally carried in the pocket or in the handbag:	
4202.3100		- - With outer surface of leather or of composition leather	20
4202.3200		- - With outer surface of sheeting of plastics or of textile materials	20
4202.3900		- - Other	20
		- Other:	
4202.9100		- - With outer surface of leather or of composition leather	20
4202.9200		- - With outer surface of sheeting of plastics or of textile materials	20
4202.9900		- - Other	20
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather.**	
		- Articles of apparel:	
4203.1010		- - - Jackets, leather or of composition leather	20
4203.1020		- - - Trouser leather	20
4203.1030		- - - Coats, leather or of composition leather	20
4203.1090		- - - Other	20
		- Gloves, mittens and mitts:	
4203.2100		- - Specially designed for use in sports	20
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4203.2910		- - - Gloves leather fancy	20
4203.2920		- - - Gloves leather industrial	20
4203.2930		- - - Mittens and mitts of leather	20
4203.2990		- - - Other	20
4203.3000		- Belts and bandoliers	20
4203.4000		- Other clothing accessories	20
[42.04]			
42.05		**Other articles of leather or of composition leather.**	
		- - - Of a kind used in machinery or mechanical appliances or for other technical uses:	
4205.0011		- - - - Belting conveyor	3
4205.0012		- - - - Belting machine	3
4205.0013		- - - - Belting transmission	3
4205.0014		- - - - Gas kits of leather	3
4205.0015		- - - - Hosepiping leather	3
4205.0016		- - - - Pickers leather	3
4205.0017		- - - - Washer leather	3
4205.0019		- - - - Other	3
4205.0090		- - - Other	20
4206.0000		**Articles of gut (other than silk- worm gut), of goldbeater's skin, of bladders or of tendons.**	20

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.-

1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover:
- (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
- (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
- (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
43.01		**Raw furskins (including heads,tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**	
4301.1000		- Of mink, whole, with or without head, tail or paws	3
4301.3000		- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	3
4301.6000		- Of fox, whole, with or without head, tail or paws	3
4301.8000		- Other furskins, whole, with or without head, tail or paws	3
4301.9000		- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3
43.02		**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.**	
		- Whole skins, with or without head, tail or paws, not assembled:	
4302.1100		- - Of mink	3
		- - Other:	
4302.1910		- - - Leather shearling-finished leather with wool	3
4302.1990		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4302.2000		- Heads, tails, paws and other pieces or cuttings, not assembled	3
4302.3000		- Whole skins and pieces or cuttings thereof, assembled	3
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**	
4303.1000		- Articles of apparel and clothing accessories	20
4303.9000		- Other	3
4304.0000		**Artificial fur and articles thereof.**	3

Section IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK.

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;
(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
(n) Parts of firearms (heading 93.05);
(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(p) Articles of Chapter 95 (for example, toys, games, sports requisites);
(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
(r) Articles of Chapter 97 (for example, works of art).

2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6.- Subject to Note 1 above and except where the context otherwise requires, any reference to" wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

1.- For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**	
		- Fuel wood, In logs, In billets In twigs, faggots or In similar forms:	
4401.1100		- - Coniferous	3
4401.1200		- - Non-coniferous	3
		- Wood in chips or particles:	
4401.2100		- - Coniferous	3
4401.2200		- - Non-coniferous	3
		- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms:	
4401.3100		- - Wood pellets	3
4401.3900		- - Other	3
4401.4000		- Sawdust and wood waste and scrap, not agglomerated	3
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**	
4402.1000		- Of bamboo	3
4402.9000		- Other	3
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**	
		- Treated with paint, stains, creosote or other preservatives:	
4403.1100		- - Coniferous	3
4403.1200		- - Non-coniferous	3
		- Other, coniferous:	
4403.2100		- - Of pine (*Pinus spp*.), of which any cross-sectional dimension is15 cm or more	3
4403.2200		- - Of pine (*Pinus spp.*), other	3
4403.2300		- - Of fir (*Abies spp*.) and spruce (*Picea spp*.), of which any cross-sectional dimension is 15 cm or more	3
4403.2400		- - Of fir (*Abies spp*.) and spruce (*Picea spp*.), other	3
4403.2500		- - Other, of which any cross-sectional dimension is 15 cm or more	3
4403.2600		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Other, of tropical wood:	
4403.4100		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	3
		- - Other:	
4403.4910		- - - Sawlogs and veneer logs of non-coniferous species	3
4403.4990		- - - Other	3
		- Other:	
4403.9100		- - Of oak (*Quercus spp.*)	3
4403.9300		- - Of beech *(Fagus spp.)*, of which any cross-sectional dimension is 15 cm or more	3
4403.9400		- - Of beech *(Fagus spp.)*, other	3
4403.9500		- - Of birch *(Betula spp.)*, of which any cross-sectional dimension is 15 cm or more	3
4403.9600		- - Of birch *(Betula spp.)*, other	3
4403.9700		- - Of poplar and aspen *(Populus spp.)*	3
4403.9800		- - Of eucalyptus *(Eucalyptus spp.)*	3
4403.9900		- - Other	3
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like;chipwood and the like.**	
4404.1000		- Coniferous	3
4404.2000		- Non- coniferous	3
4405.0000		**Wood wool; wood flour.**	3
44.06		**Railway or tramway sleepers (cross- ties) of wood.**	
		- Not impregnated:	
4406.1100		- - Coniferous	3
4406.1200		- - Non-coniferous	3
		- Other:	
4406.9100		- - Coniferous	3
4406.9200		- - Non-coniferous	3
44.07		**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.**	
		- Coniferous:	
4407.1100		- - Of pine (*Pinus spp.*)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4407.1200		- - Of fir (*Abies spp.*) and spruce (*Picea spp.)*	3
4407.1900		- - Other	3
		- Of tropical wood:	
4407.2100		- - Mahogany (*Swietenia spp.*)	3
4407.2200		- - Virola, Imbuia and Balsa	3
4407.2500		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	3
4407.2600		- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	3
4407.2700		- - Sapelli	3
4407.2800		- - Iroko	3
4407.2900		- - Other	3
		- Other:	
4407.9100		- - Of oak (*Quercus spp.*)	3
4407.9200		- - Of beech (*Fagus spp.*)	3
4407.9300		- - Of maple (*Acer spp.*)	3
4407.9400		- - Of cherry (*Prunus spp.*)	3
4407.9500		- - Of ash (*Fraxinus spp.*)	3
4407.9600		- - Of birch (*Betula spp.*)	3
4407.9700		- - Of poplar and aspen (*Populus spp.*)	3
4407.9900		- - Other	3
44.08		**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end- jointed, of a thickness not exceeding 6 mm.**	
4408.1000		- Coniferous	11
		- Of tropical wood :	
4408.3100		- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	11
4408.3900		- - Other	11
		- Other:	
4408.9010		- - - Wood slate	3
4408.9090		- - - Other	11
44.09		**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end- jointed.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4409.1000		- Coniferous	16
		- Non-coniferous :	
4409.2100		- - of bamboo	16
4409.2200		- - of tropical wood	16
4409.2900		- - Other	16
44.10		**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**	
		- Of wood :	
4410.1100		- - Particle board	16
		- - Oriented strand board (OSB):	
4410.1210		- - - Unworked or not further worked than sanded	16
4410.1290		- - - Other	16
4410.1900		- - Other	16
4410.9000		- Other	16
44.11		**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**	
		- Medium density fibreboard (MDF) :	
4411.1200		- - Of a thickness not exceeding 5 mm	16
4411.1300		- - Of a thickness exceeding 5 mm but not exceeding 9 mm	16
4411.1400		- - Of a thickness exceeding 9 mm	16
		- Other :	
4411.9200		- - Of a density exceeding 0.8 g/cm^2	16
		- - Of a density exceeding 0.5 g/cm^2 but not exceeding 0.8 g/cm^2 :	
4411.9310		- - - Not mechanically worked or surface covered	16
4411.9390		- - - Other	16
4411.9400		- - Of a density not exceeding 0.5 g/cm^2	16
44.12		**Plywood, veneered panels and similar laminated wood.**	
4412.1000		- Of bamboo	20
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
4412.3100		- - With at least one outer ply of tropical wood	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4412.3300		- - Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp.*), ash (*Fraxinus spp.*), beech (*Fagus spp.*), birch (*Betula spp.*), cherry (*Prunus spp*.), chestnut (*Castanea spp.*), elm (*Ulmus spp.*), eucalyptus (*Eucalyptus spp*.), hickory (*Carya spp*.), horse chestnut (*Aesculus spp*.), lime (*Tilia spp*.), maple (*Acer spp*.), oak (*Quercus spp*.), plane tree (*Platanus spp.*), poplar and aspen (*Populus spp*.), robinia (*Robinia spp.*), tulipwood (*Liriodendron spp.*) or walnut (*Juglans spp.*)	20
4412.3400		- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	20
4412.3900		- - Other, with both outer plies of coniferous wood	20
		- Other :	
4412.9400		- - Blockboard, laminboard and battenboard	20
4412.9900		- - Other	20
4413.0000		**Densified wood, in blocks, plates, strips or profile shapes.**	3
4414.0000		**Wooden frames for paintings, photographs, mirrors or similar objects.**	20
44.15		**Packing cases, boxes, crates, drums and similar packings, of wood; cable- drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**	
4415.1000		- Cases, boxes, crates, drums and similar packings; cable- drums	20
4415.2000		- Pallets, box pallets and other load boards; pallet collars	20
4416.0000		**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	20
44.17		**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	
4417.0010		- - - Boot and shoe lasts	20
4417.0020		- - - Other	20
44.18		**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**	
4418.1000		- Windows, French windows and their frames	20
4418.2000		- Doors and their frames and thresholds	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4418.4000		- Shuttering for concrete constructional work	20
4418.5000		- Shingles and shakes	20
4418.6000		- Posts and beams	20
		- Assembled flooring panels :	
4418.7300		- - Of bamboo or with at least the top layer (wear layer) of bamboo	20
4418.7400		- - Other, for mosaic floors	20
4418.7500		- - Other, multilayer	20
4418.7900		- - Other	20
		- Other:	
4418.9100		- - Of bamboo	20
		- - Other:	
4418.9910		- - - Flooring panels	20
4418.9990		- - - Other	20
44.19		**Tableware and kitchenware, of wood.**	
		- Of bamboo:	
4419.1100		- - Bread boards, chopping boards and similar boards	20
4419.1200		- - Chopsticks	20
4419.1900		- - Other	20
4419.9000		- Other	20
44.20		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**	
4420.1000		- Statuettes and other ornaments, of wood	20
		- Other:	
4420.9010		- - - Jewellery boxes	20
4420.9020		- - - Wood marquetry and inlaid wood	20
4420.9090		- - - Other	20
44.21		**Other articles of wood.**	
4421.1000		- Clothes hangers	20
		- Other:	
4421.9100		- - Of bamboo	20
		- - Other:	
4421.9910		- - - Bobbins	20
4421.9920		- - - Cops	20
4421.9930		- - - Spools	20
4421.9940		- - - Reels	20
4421.9990		- - - Other	20

Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

(a) Footwear or parts of footwear of Chapter 64;

(b) Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**	
4501.1000		- Natural cork, raw or simply prepared	3
4501.9000		- Other	3
4502.0000		**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	3
45.03		**Articles of natural cork.**	
4503.1000		- Corks and stoppers	11
4503.9000		- Other	11
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**	
		- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders,including discs:	
4504.1010		- - - Impregnated cork sheets	3
4504.1090		- - - Other	20
4504.9000		- Other	20

Chapter 46

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

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover :
(a) Wall coverings of heading 48.14;
(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
(c) Footwear or headgear or parts thereof of Chapter 64 or 65;
(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**	
		- Mats, matting and screens of vegetable materials :	
4601.2100		- - Of bamboo	20
4601.2200		- - Of rattan	20
4601.2900		- - Other	20
		- Other:	
4601.9200		- - Of bamboo	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4601.9300		- - Of rattan	20
4601.9400		- - Of other vegetable materials	20
4601.9900		- - Other	20
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.**	
		- Of vegetable materials :	
4602.1100		- - Of bamboo	20
4602.1200		- - Of rattan	20
4602.1900		- - Other	20
4602.9000		- Other	20

Section X

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

Chapter 47

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

Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4701.0000		**Mechanical wood pulp.**	3
4702.0000		**Chemical wood pulp, dissolving grades.**	3
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Unbleached:	
4703.1100		- - Coniferous	3
4703.1900		- - Non-coniferous	3
		- Semi- bleached or bleached:	
4703.2100		- - Coniferous	3
4703.2900		- - Non-coniferous	3
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**	
		- Unbleached:	
4704.1100		- - Coniferous	3
4704.1900		- - Non-coniferous	3
		- Semi- bleached or bleached:	
4704.2100		- - Coniferous	3
4704.2900		- - Non-coniferous	3
4705.0000		**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	3
47.06		**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.**	
4706.1000		- Cotton linters pulp	3
4706.2000		- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	3
4706.3000		- Other, of bamboo	3
		- Other:	
4706.9100		- - Mechanical	3
4706.9200		- - Chemical	3
4706.9300		- - Obtained by a combination of mechanical and chemical processes	3
47.07		**Recovered (waste and scrap) paper or paperboard.**	
		- Unbleached kraft paper or paperboard or corrugated paper or paperboard:	
4707.1010		- - - In pressed bundles	3
4707.1090		- - - Other	20
		- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:	
4707.2010		- - - In pressed bundles	3
4707.2090		- - - Other	20
		- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4707.3010		- - - In pressed bundles	3
4707.3090		- - - Other	20
		- Other, including unsorted waste and scrap:	
4707.9010		- - - In pressed bundles	3
4707.9090		- - - Other	20

Chapter 48

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

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m^2).

2.- This Chapter does not cover :

(a) Articles of Chapter 30;
(b) Stamping foils of heading 32.12;
(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
(e) Sensitised paper or paperboard of headings 37.01 to 37.04;
(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
(h) Articles of heading 42.02 (for example, travel goods);
(ij) Articles of Chapter 46 (manufactures of plaiting material);
(k) Paper yarn or textile articles of paper yarn (Section XI);
(l) Articles of Chapter 64 or Chapter 65;
(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
(o) Articles of heading 92.09;
(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

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

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

For paper or paperboard weighing not more than 150 g/ m²:

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process,and
   1. weighing not more than 80 g/ m², or
   2. coloured throughout the mass; or

(b) containing more than 8% ash, and
   1. weighing not more than 80 g/ m², or
   2. coloured throughout the mass; or

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

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

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

For paper or paperboard weighing more than 150 g/ m² :

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and
   1. a caliper of 225 micrometres (microns) or less, or
   2. a caliper of more than 225 micrometres (microns) but not more than 508micrometres (microns) and an ash content of more than 3%; or

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

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

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.03 to 48. 09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

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

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

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

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

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

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

Subheading Notes.

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

Weight g/m²	Minimum Mullen Busting strength KPa
115	393
125	417
200	637
300	824
400	961

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

(a) Having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

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

Weight g/m²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross Direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	12,30	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

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

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/ g/m² at 50% relative humidity, at 23 °C.

5.- Subheadings 4805. 24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non- recovered pulp. These products have a Mullen burst index of not less than 2 kPa· m²/ g.

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

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

PCT CODE		**DESCRIPTION**	**CD (%)**
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
4801.0000		**Newsprint, in rolls or sheets**	11
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, of any size, other than paper of heading 48. 01 or 48.03; hand-made paper and paperboard.**	
4802.1000		- Hand- made paper and paper board	20
4802.2000		- Paper and paperboard of a kind used as a base for photo- sensitive, heat- sensitive or electro-sensitive paper or paperboard	3
4802.4000		- Wallpaper base	3
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4802.5400		- - Weighing less than 40 g/ m²	20
		- - Weighing 40 g/ m² or more but not more than 150 g/ m², in rolls:	
4802.5510		- - - Printing paper	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4802.5520		- - - Poster paper	20
4802.5530		- - - Graph paper	20
4802.5540		- - - Bond paper	20
4802.5590		- - - Other	20
4802.5600		- - Weighing 40 g/ m² or more but not more than 150 g/ m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	20
4802.5700		- - Other, weighing 40 g/ m² or more but not more than 150 g/ m²	20
		- - Weighing more than 150 g/ m² :	
4802.5810		- - - Art paper	20
4802.5830		- - - Card board	20
4802.5850		- - - Art card	20
4802.5890		- - - Other	20
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :	
4802.6100		- - In rolls:	20
4802.6200		- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	20
		- - Other:	
4802.6910		- - - Carbonising base paper	3
4802.6990		- - - Other	20
4803.0000		**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface-decorated or printed, in rolls or sheets.**	20
48.04		**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.**	
		- Kraftliner:	
4804.1100		- - Unbleached	20
4804.1900		- - Other	20
		- Sack kraft paper:	
4804.2100		- - Unbleached	16
4804.2900		- - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other kraft paper and paperboard weighing 150 g/m^2 or less:	
4804.3100		- - Unbleached	16
4804.3900		- - Other	16
		- Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:	
4804.4100		- - Unbleached	20
4804.4200		- - Bleached uniformly throughout the mass and of which more than 95 % byweight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.4900		- - Other	20
		- Other kraft paper and paperboard weighing 225 g/m^2 or more:	
4804.5100		- - Unbleached	20
4804.5200		- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	20
4804.5900		- - Other	20
48.05		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.**	
		- Fluting paper:	
4805.1100		- - Semi-chemical fluting paper	20
4805.1200		- - Straw fluting paper	20
4805.1900		- - Other	20
		- Testliner (recycled liner board) :	
4805.2400		- - Weighing 150 g/ m² or less	20
4805.2500		- - Weighing more than 150 g/ m²	20
4805.3000		- Sulphite wrapping paper	11
4805.4000		- Filter paper and paperboard	11
4805.5000		- Felt paper and paperboard	20
		- Other:	
		- - Weighing 150 g/ m² or less:	
4805.9110		- - - Having di-electric strength not less than .5 Kv per milimeter	3
4805.9190		- - - Other	20
		- - Weighing more than 150 g/ m² but less than 225 g/ m²:	
4805.9210		- - - Having di-electric strength not less than .5 Kv per milimeter	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4805.9290		- - - Other	20
		- - Weighing 225 g/ m² or more:	
4805.9310		- - - Having di-electric strength not less than .5 Kv per milimeter	3
4805.9390		- - - Other	20
48.06		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers,in rolls or sheets.**	
4806.1000		- Vegetable parchment	20
4806.2000		- Greaseproof papers	20
4806.3000		- Tracing papers	20
		- Glassine and other glazed transparent or translucent papers:	
4806.4010		- - - Glassine	20
4806.4090		- - - Other	20
4807.0000		**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	20
48.08		**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets,other than paper of the kind described in heading 48.03.**	
4808.1000		- Corrugated paper and paperboard, whether or not perforated	20
4808.4000		- Kraft paper, creped or crinkled, whether or not embossed or perforated	20
4808.9000		- Other	20
48.09		**Carbon paper, self- copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.**	
4809.2000		- Self- copy paper	11
4809.9000		- Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
48.10		**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size.**	
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
		- - In rolls:	
4810.1310		- - - Art paper	20
4810.1320		- - - Writing paper, coated or impregnated	20
4810.1390		- - - Other	20
4810.1400		- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20
		- - Other:	
4810.1910		- - - Writing paper	20
4810.1990		- - - Other	20
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:	
4810.2200		- - Light-weight coated paper	20
4810.2900		- - Other	20
		- Kraft paper and paperboard, other than that of a kind use for writing, printing or other graphic purposes:	
4810.3100		- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	20
4810.3200		- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4810.3900		- - Other	20
		- Other paper and paperboard:	
4810.9200		- - Multi-ply	20
4810.9900		- - Other	20
48.11		**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.**	
4811.1000		- Tarred, bituminised or asphalted paper and paperboard	16
		- Gummed or adhesive paper and paperboard:	
4811.4100		- - Self-adhesive	11
4811.4900		- - Other	20
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.5100		- - Bleached, weighing more than 150 g/m^2	20
		- - Other:	
4811.5910		- - - Thermal fax paper	16
4811.5920		- - - Volatile corrosive inhobitor (VCI) paper	3
4811.5930		- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	20
4811.5990		- - - Other	20
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.6010		- - - Wax paper	20
4811.6020		- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	20
4811.6090		- - - Other	20
4811.9000		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	20
4812.0000		**Filter blocks, slabs and plates, of paper pulp.**	16
48.13		**Cigarette paper, whether or not cut to size or in the form of booklets or tubes.**	
		- In the form of booklets or tubes:	
4813.1010		- - - In the form of booklets	20
4813.1020		- - - In the form of tubes	20
4813.2000		- In rolls of a width not exceeding 5cm	20
4813.9000		- Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
48.14		**Wallpaper and similar wall coverings; window transparencies of paper.**	
4814.2000		- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	20
4814.9000		- Other	20
[48.15]			
48.16		**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.**	
4816.2000		- Self- copy paper	16
4816.9000		- Other	16
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.**	
4817.1000		- Envelopes	20
4817.2000		- Letter cards, plain post- cards and correspondence cards	20
4817.3000		- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.**	
4818.1000		- Toilet paper	20
4818.2000		- Handkerchiefs, cleansing or facial tissues and towels	20
4818.3000		- Tablecloths and serviettes	20
4818.5000		- Articles of apparel and clothing accessories	20
4818.9000		- Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.**	
4819.1000		- Cartons, boxes and cases, of corrugated paper or paperboard	20
4819.2000		- Folding cartons, boxes and cases, of non corrugated paper or paperboard	20
4819.3000		- Sacks and bags, having a base of a width of 40 cm or more	20
4819.4000		- Other sacks and bags, including cones	20
4819.5000		- Other packing containers, including record sleeves	20
4819.6000		- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20
48.20		**Registers, account books, note books, order books, receipt books,letter pads, memorandum pads, diaries and similar articles, exercise books, blotting- pads, binders (loose- leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**	
		- Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1010		- - - Note books, order books and receipt books	20
4820.1020		- - - Diaries	20
4820.1090		- - - Other	20
4820.2000		- Exercise books	20
4820.3000		- Binders (other than book covers), folders and file covers	20
4820.4000		- Manifold business forms and interleaved carbon sets	20
4820.5000		- Albums for samples or for collections	20
4820.9000		- Other	20
48.21		**Paper or paperboard labels of all kinds, whether or not printed.**	
		- Printed:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4821.1010		- - - Paper graphics of a kind used for decoration for vehicles of heading 87.11	20
4821.1020		- - - Paper graphics of a kind used for decoration for vehicles of sub - headings 8701.9220 and 8701.9320	20
4821.1030		- - - Other for motor cars and vehicles	20
4821.1040		- - - Printed labels of paper	3
4821.1090		- - - Other	20
4821.9000		- Other	20
48.22		**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**	
4822.1000		- Of a kind used for winding textile yarn	20
4822.9000		- Other	20
48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**	
4823.2000		- Filter paper and paperboard	20
4823.4000		- Rolls, sheets and dials, printed for self-recording apparatus	16
		- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.6100		- - Of bamboo	20
4823.6900		- - Other	20
4823.7000		- Moulded or pressed articles of paper pulp	20
		- Other:	
4823.9010		- - - Cards for jacquard machines	3
4823.9020		- - - Patterns, design cards for textile and leather garments	3
4823.9030		- - - Diamond dotted paper	3
4823.9040		- - - Double side adhesive tapes	3
4823.9090		- - - Other	20

Chapter 49

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

Notes.

1.- This Chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37);

(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

(c) Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which bare essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**	
4901.1000		- In single sheets, whether or not folded	11
		- Other:	
4901.9100		- - Dictionaries and encyclopaedias, and serial instalments thereof	3
		- - Other:	
4901.9910		- - - Holy Quran(Arabic text with or without translation)	3
4901.9990		- - - Other	3
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**	
4902.1000		- Appearing at least four times a week	3
4902.9000		- Other	3
4903.0000		**Children's picture, drawing or colouring books.**	3
4904.0000		**Music, printed or in manuscript, whether or not bound or illustrated.**	3
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**	
4905.1000		- Globes	3
		- Other:	
4905.9100		- - In book form	3
4905.9900		- - Other	3
4906.0000		**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand- written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.**	3
49.07		**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4907.0010		- - - Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes	3
4907.0090		- - - Other	16
49.08		**Transfers (decalcomanias).**	
4908.1000		- Transfers (decalcomanias), vitrifiable	3
4908.9000		- Other	20
4909.0000		**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**	20
4910.0000		**Calendars of any kind, printed, including calendar blocks.**	20
49.11		**Other printed matter, including printed pictures and photographs.**	
4911.1000		- Trade advertising material, commercial catalogues and the like	3
		- Other:	
4911.9100		- - Pictures, designs and photographs	11
4911.9900		- - Other	11

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover:

(a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric(Chapter 70);

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

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

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

(v) Articles of Chapter 97.

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

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

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

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

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

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

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:
  (i) Of silk or waste silk, however put up; or
  (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:
  (i) In cross-reeled hanks or skeins; or
  (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

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

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

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

7.- For the purposes of this Section, the expression "made up" means:

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purposes of Chapters 50 to 60:

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

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

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression "impregnated" includes "dipped".

12.- For the purposes of this Section, the expression "polyamides" includes "aramids".

13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

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

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) Printed woven fabric

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

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

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

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

(ij) Plain weave

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

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

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
5001.0000		**Silk- worm cocoons suitable for reeling.**	3
5002.0000		**Raw silk (not thrown).**	3
5003.0000		**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	3
5004.0000		**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	3
5005.0000		**Yarn spun from silk waste, not put up for retail sale.**	3
5006.0000		**Silk yarn and yarn spun from silk waste, put up for retail sale; silk- worm gut.**	3
50.07		**Woven fabrics of silk or of silk waste.**	
5007.1000		- Fabrics of noil silk	16
5007.2000		- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	16
5007.9000		- Other fabrics	16

Chapter 51

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

Note.

1.- Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
51.01		**Wool, not carded or combed.**	
		- Greasy, including fleece- washed wool:	
5101.1100		- - Shorn wool	3
5101.1900		- - Other	3
		- Degreased, not carbonised:	
5101.2100		- - Shorn wool	3
5101.2900		- - Other	3
5101.3000		- Carbonised	3
51.02		**Fine or coarse animal hair, not carded or combed.**	
		- Fine animal hair:	
5102.1100		- - Of Kashmir (cashmere) goats	3
5102.1900		- - Other	3
5102.2000		- Coarse animal hair	3
51.03		**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.**	
5103.1000		- Noils of wool or of fine animal hair	3
5103.2000		- Other waste of wool or of fine animal hair	3
5103.3000		- Waste ofcoarse animal hair	3
5104.0000		**Garnetted stock of wool or of fine or coarse animal hair.**	3
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**	
5105.1000		- Carded wool	3
		- Wool tops and other combed wool:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5105.2100		- - Combed wool in fragments	3
5105.2900		- - Other	3
		- Fine animal hair, carded or combed:	
5105.3100		- - Of Kashmir (cashmere) goats	3
5105.3900		- - Other	3
5105.4000		- Coarse animal hair, carded or combed	3
51.06		**Yarn of carded wool, not put up for retail sale.**	
5106.1000		- Containing 85 % or more by weight of wool	3
5106.2000		- Containing less than 85 % by weight of wool	3
51.07		**Yarn of combed wool, not put up for retail sale.**	
5107.1000		- Containing 85 % or more by weight of wool	3
5107.2000		- Containing less than 85 % by weight of wool	3
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**	
5108.1000		- Carded	3
5108.2000		- Combed	3
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**	
5109.1000		- Containing 85 % or more by weight of wool or of fine animal hair	11
5109.9000		- Other	11
5110.0000		**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	11
51.11		**Woven fabrics of carded wool or of carded fine animal hair.**	
		- Containing 85 % or more by weight of wool or of fine animal hair:	
5111.1100		- - Of a weight not exceeding 300 g/m^2	16
5111.1900		- - Other	16
5111.2000		- Other, mixed mainly or solely with man- made filaments	16
5111.3000		- Other, mixed mainly or solely with man- made staple fibre	16
5111.9000		- Other	16
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**	
		- Containing 85 % or more by weight of wool or of fine animal hair:	
5112.1100		- - Of a weight not exceeding 200 g/m^2	16
5112.1900		- - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5112.2000		- Other, mixed mainly or solely with man- made filaments	16
5112.3000		- Other, mixed mainly or solely with man- made staple fibres	16
5112.9000		- Other	16
5113.0000		**Woven fabrics of coarse animal hair or of horsehair.**	16

Chapter 52

Cotton

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
52.01		**Cotton, not carded or combed.**	
5201.0030		- - - Length not exceeding 20.5 mm	3
5201.0040		- - - Length exceeding 20.5 mm but not exceeding 24.5 mm	3
5201.0050		- - - Length exceeding 24.5 mm but not exceeding 28.5 mm	3
5201.0060		- - - Length exceeding 28.5 mm but not exceeding 31 mm	3
5201.0070		- - - Length exceeding 31 mm but not exceeding 34.5 mm	3
5201.0080		- - - Length exceeding exceeding 34.5 mm	3
5201.0090		- - - Other	3
52.02		**Cotton waste (including yarn waste and garnetted stock).**	
5202.1000		- Yarn waste (including thread waste)	11
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5202.9100		- - Garnetted stock	11
5202.9900		- - Other	11
5203.0000		**Cotton, carded or combed.**	3
52.04		**Cotton sewing thread, whether or not put up for retail sale.**	
		- Not put up for retail sale:	
5204.1100		- - Containing 85 % or more by weight of cotton	20
5204.1900		- - Other	20
		- Put up for retail sale:	
5204.2010		- - - For sewing	20
5204.2020		- - - For embroidery	20
5204.2090		- - - Other	20
52.05		**Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.**	
		- Single yarn, of uncombed fibres:	
5205.1100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5205.1200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5205.1300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	11
5205.1400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5205.1500		- - Measuring less than 125 decitex (exceeding 80 metric number)	11
		- Single yarn, of combed fibres:	
5205.2100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5205.2200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5205.2300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5205.2400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5205.2600		- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	11
5205.2700		- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	11
5205.2800		- - Measuring less than 83.33 decitex (exceeding 120 metric number)	11
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.3100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5205.3200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5205.3300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5205.3400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5205.3500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
		- Multiple (folded) or cabled yarn, of combed fibres:	
5205.4100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5205.4200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5205.4300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5205.4400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5205.4600		- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	11
5205.4700		- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	11
5205.4800		- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	11
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 fibres:	
5206.1100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5206.1200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5206.1300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11
5206.1400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5206.1500		- - Measuring less than 125 decitex (exceeding 80 metric number)	11
		- Single yarn, of combed fibres:	
5206.2100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	11
5206.2200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	11
5206.2300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5206.2400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	11
5206.2500		- - Measuring less than 125 decitex (exceeding 80 metric number)	11
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.3100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5206.3200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5206.3300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5206.3400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5206.3500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	11
		- Multiple (folded) or cabled yarn, of combed fibres:	
5206.4100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	11
5206.4200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	11
5206.4300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	11
5206.4400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	11
5206.4500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		yarn)	
52.07		**Cotton yarn (other than sewing thread) put up for retail sale.**	
5207.1000		- Containing 85 % or more by weight of cotton	11
5207.9000		- Other	11
52.08		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.**	
		- Unbleached:	
5208.1100		- - Plain weave, weighing not more than 100 g/m^2	20
5208.1200		- - Plain weave, weighing more than 100 g/m^2	20
5208.1300		- - 3-thread or 4-thread twill, including cross twill	20
5208.1900		- - Other fabrics	20
		- Bleached:	
5208.2100		- - Plain weave, weighing not more than 100 g/m^2	20
5208.2200		- - Plain weave, weighing more than 100 g/m^2	20
5208.2300		- - 3-thread or 4-thread twill, including cross twill	20
5208.2900		- - Other fabrics	20
		- Dyed:	
5208.3100		- - Plain weave, weighing not more than 100 g/m^2	20
5208.3200		- - Plain weave, weighing more than 100 g/m^2	20
5208.3300		- - 3-thread or 4-thread twill, including cross twill	20
5208.3900		- - Other fabrics	20
		- Of yarns of different colours:	
5208.4100		- - Plain weave, weighing not more than 100 g/m^2	20
5208.4200		- - Plain weave, weighing more than 100 g/m^2	20
5208.4300		- - 3-thread or 4-thread twill, including cross twill	20
5208.4900		- - Other fabrics	20
		- Printed:	
5208.5100		- - Plain weave, weighing not more than 100 g/m^2	20
5208.5200		- - Plain weave, weighing more than 100 g/m^2	20
5208.5900		- - Other fabrics	20
52.09		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m^2.**	
		- Unbleached:	
5209.1100		- - Plain weave	20
5209.1200		- - 3-thread or 4-thread twill, including cross twill	20
5209.1900		- - Other fabrics	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Bleached:	
5209.2100		- - Plain weave	20
5209.2200		- - 3-thread or 4-thread twill, including cross twill	20
5209.2900		- - Other fabrics	20
		- Dyed:	
5209.3100		- - Plain weave	20
5209.3200		- - 3-thread or 4-thread twill, including cross twill	20
5209.3900		- - Other fabrics	20
		- Of yarns of different colours:	
5209.4100		- - Plain weave	20
5209.4200		- - Denim	20
5209.4300		- - Other fabrics of 3-thread or 4-thread twill, including cross twill	20
5209.4900		- - Other fabrics	20
		- Printed:	
5209.5100		- - Plain weave	20
5209.5200		- - 3-thread or 4-thread twill, including cross twill	20
5209.5900		- - Other fabrics	20
52.10		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing not more than 200 g/m^2.**	
		- Unbleached:	
5210.1100		- - Plain weave	16
5210.1900		- - Other fabrics	16
		- Bleached:	
5210.2100		- - Plain weave	16
5210.2900		- - Other fabrics	16
		- Dyed:	
5210.3100		- - Plain weave	16
5210.3200		- - 3-thread or 4-thread twill, including cross twill	16
5210.3900		- - Other fabrics	16
		- Of yarns of different colours:	
5210.4100		- - Plain weave	16
5210.4900		- - Other fabrics	16
		- Printed:	
5210.5100		- - Plain weave	16
5210.5900		- - Other fabrics	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
52.11		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/m^2.**	
		- Unbleached:	
5211.1100		- - Plain weave	16
5211.1200		- - 3-thread or 4-thread twill, including cross twill	16
5211.1900		- - Other fabrics	16
5211.2000		- Bleached	16
		- Dyed:	
5211.3100		- - Plain weave	16
5211.3200		- - 3-thread or 4-thread twill, including cross twill	16
5211.3900		- - Other fabrics	16
		- Of yarns of different colours:	
5211.4100		- - Plain weave	16
5211.4200		- - Denim	16
5211.4300		- - Other fabrics of 3-thread or 4-thread twill, including cross twill	16
5211.4900		- - Other fabrics	16
		- Printed:	
5211.5100		- - Plain weave	16
5211.5200		- - 3-thread or 4-thread twill, including cross twill	16
5211.5900		- - Other fabrics	16
52.12		**Other woven fabrics of cotton.**	
		- Weighing not more than 200 g/m^2:	
5212.1100		- - Unbleached	20
5212.1200		- - Bleached	20
5212.1300		- - Dyed	20
5212.1400		- - Of yarns of different colours	20
5212.1500		- - Printed	20
		- Weighing more than 200 g/m^2:	
5212.2100		- - Unbleached	20
5212.2200		- - Bleached	20
5212.2300		- - Dyed	20
5212.2400		- - Of yarns of different colours	20
5212.2500		- - Printed	20

Chapter 53

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).**	
5301.1000		- Flax, raw or retted	3
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.2100		- - Broken or scutched	3
5301.2900		- - Other	3
5301.3000		- Flax tow and waste	3
53.02		**True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).**	
5302.1000		- True hemp, raw or retted	3
5302.9000		- Other	3
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).**	
		- Jute and other textile bast fibres, raw or retted:	
5303.1010		- - - Jute, cutting	3
5303.1020		- - - Jute, waste	3
5303.1090		- - - Other	3
5303.9000		- Other	3
[53.04]			
53.05		**Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	
5305.0010		- - - Sisal and other textile fibres of the genus Agave, raw	3
5305.0020		- - - Abaca raw	3
5305.0090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
53.06		**Flax yarn.**	
5306.1000		- Single	3
5306.2000		- Multiple (folded) or cabled	3
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03.**	
5307.1000		- Single	11
5307.2000		- Multiple (folded) or cabled	11
53.08		**Yarn of other vegetable textile fibres; paper yarn.**	
5308.1000		- Coir yarn	11
5308.2000		- True hemp yarn	11
5308.9000		- Other	11
53.09		**Woven fabrics of flax.**	
		- Containing 85 % or more by weight of flax:	
5309.1100		- - Unbleached or bleached	20
5309.1900		- - Other	20
		- Containing less than 85 % by weight of flax:	
5309.2100		- - Unbleached or bleached	20
5309.2900		- - Other	20
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**	
5310.1000		- Unbleached	20
		- Other:	
5310.9010		- - - Jute (hessian cloth)	20
5310.9090		- - - Other	20
5311.0000		**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.**	16

Chapter 54

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

Notes.

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

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
54.01		**Sewing thread of man- made filaments, whether or not put up for retail sale.**	
5401.1000		- Of synthetic filaments	11
		- Of artificial filaments:	
5401.2010		- - - Of viscose rayon	3
5401.2090		- - - Other	3
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.**	
		- High tenacity yarn of nylon or other polyamides whether or not textured :	
5402.1100		- - Of aramids	11
5402.1900		- - Other	11
5402.2000		- High tenacity yarn of polyesters, whether or not textured	11
		- Textured yarn:	
5402.3100		- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	11
5402.3200		- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	11
5402.3300		- - Of polyesters	11
5402.3400		- - Of polypropylene	11
5402.3900		- - Other	11
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
		- - Elastomeric:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5402.4410		- - - Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	3
5402.4490		- - - Other	11
5402.4500		- - Other, of nylon or other polyamides	11
5402.4600		- - Other, of polyesters, partially oriented	11
5402.4700		- - Other, of polyesters	11
5402.4800		- - Other, of polypropylene	11
5402.4900		- - Other	11
		- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100		- - Of nylon or other polyamides	3
5402.5200		- - Of polyesters	11
5402.5300		- - Of polypropylene	11
5402.5900		- - Other	11
		- Other yarn, multiple (folded) or cabled:	
5402.6100		- - Of nylon or other polyamides	11
5402.6200		- - Of polyesters	11
5402.6300		- - Of polypropylene	11
5402.6900		- - Other	11
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.**	
5403.1000		- High tenacity yarn of viscose rayon	11
		- Other yarn, single:	
5403.3100		- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	11
5403.3200		- - Of viscose rayon, with a twist exceeding 120 turns per metre	3
5403.3300		- - Of cellulose acetate	11
		- - Other:	
5403.3910		- - - Of cuprammonium rayon	3
5403.3990		- - - Other	11
		- Other yarn, multiple (folded) or cabled:	
5403.4100		- - Of viscose rayon	3
5403.4200		- - Of cellulose acetate	11
5403.4900		- - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.**	
		- Monofilament :	
5404.1100		- - Elastomeric	11
5404.1200		- - Other, of polypropylene	11
5404.1900		- - Other	11
5404.9000		- Other	11
5405.0000		**Artificial monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**	11
5406.0000		**Man- made filament yarn (other than sewing thread), put up for retail sale.**	11
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.**	
5407.1000		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	16
5407.2000		- Woven fabrics obtained from strip and the like	16
5407.3000		- Fabrics specified in Note 9 to Section XI	16
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
5407.4100		- - Unbleached or bleached	16
5407.4200		- - Dyed	16
5407.4300		- - Of yarns of different colours	16
5407.4400		- - Printed	16
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
5407.5100		- - Unbleached or bleached	16
5407.5200		- - Dyed	16
5407.5300		- - Of yarns of different colours	16
5407.5400		- - Printed	16
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments:	
5407.6100		- - Containing 85 % or more by weight of non-textured polyester filaments	16
5407.6900		- - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
5407.7100		- - Unbleached or bleached	16
5407.7200		- - Dyed	16
5407.7300		- - Of yarns of different colours	16
5407.7400		- - Printed	16
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	
		- - Unbleached or bleached:	
5407.8110		- - - Unbleached	16
5407.8120		- - - Bleached	16
5407.8200		- - Dyed	16
5407.8300		- - Of yarns of different colours	16
5407.8400		- - Printed	16
		- Other woven fabrics:	
		- - Unbleached or bleached:	
5407.9110		- - - Unbleached	16
5407.9120		- - - Bleached	16
5407.9200		- - Dyed	16
5407.9300		- - Of yarns of different colours	16
5407.9400		- - Printed	16
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.**	
5408.1000		- Woven fabrics obtained from high tenacity yarn of viscose rayon	16
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
5408.2100		- - Unbleached or bleached	16
5408.2200		- - Dyed	16
5408.2300		- - Of yarns of different colours	16
5408.2400		- - Printed	16
		- Other woven fabrics:	
		- - Unbleached or bleached:	
5408.3110		- - - Unbleached	16
5408.3120		- - - Bleached	16
5408.3200		- - Dyed	16
5408.3300		- - Of yarns of different colours	16
5408.3400		- - Printed	16

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) Length of tow exceeding 2 m;
(b) Twist less than 5 turns per metre;
(c) Measuring per filament less than 67 decitex;
(d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
(e) Total measurement of tow more than 20,000 decitex.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
55.01		**Synthetic filament tow.**	
5501.1000		- Of nylon or other polyamides	3
5501.2000		- Of polyesters	11
5501.3000		- Acrylic or modacrylic	11
5501.4000		- Of polypropylene	11
5501.9000		- Other	11
55.02		**Artificial filament tow.**	
5502.1000		- Of cellulose acetate	11
		- Other:	
5502.9010		- - - Of viscose rayon	3
5502.9090		- - - Other	11
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**	
		- Of nylon or other polyamides :	
5503.1100		- - Of aramids	3
5503.1900		- - Other	3
		- Of polyesters:	
5503.2010		- - - Of polyesters not exceeding 2.22 decitex	11
5503.2090		- - - Other	11
5503.3000		- Acrylic or modacrylic	11
5503.4000		- Of polypropylene	11
5503.9000		- Other	11
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**	
5504.1000		- Of viscose rayon	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5504.9000		- Other	3
55.05		**Waste (including noils, yarn waste and garnetted stock) of man- made fibres.**	
5505.1000		- Of synthetic fibres	11
5505.2000		- Of artificial fibres	11
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**	
5506.1000		- Of nylon or other polyamides	3
5506.2000		- Of polyesters	11
5506.3000		- Acrylic or modacrylic	11
5506.4000		- Of polypropylene	11
5506.9000		- Other	11
5507.0000		**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	3
55.08		**Sewing thread of man- made staple fibres, whether or not put up for retail sale.**	
5508.1000		- Of synthetic staple fibres	11
5508.2000		- Of artificial staple fibres	11
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**	
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:	
5509.1100		- - Single yarn	11
5509.1200		- - Multiple (folded) or cabled yarn	11
		- Containing 85 % or more by weight of polyester staple fibres:	
5509.2100		- - Single yarn	11
5509.2200		- - Multiple (folded) or cabled yarn	11
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5509.3100		- - Single yarn	11
5509.3200		- - Multiple (folded) or cabled yarn	11
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres:	
5509.4100		- - Single yarn	11
5509.4200		- - Multiple (folded) or cabled yarn	11
		- Other yarn, of polyester staple fibres:	
5509.5100		- - Mixed mainly or solely with artificial staple fibres	11
5509.5200		- - Mixed mainly or solely with wool or fine animal hair	11
5509.5300		- - Mixed mainly or solely with cotton	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5509.5900		- - Other	11
		- Other yarn, of acrylic or modacrylic staple fibres:	
5509.6100		- - Mixed mainly or solely with wool or fine animal hair	11
5509.6200		- - Mixed mainly or solely with cotton	11
5509.6900		- - Other	11
		- Other yarn:	
5509.9100		- - Mixed mainly or solely with wool or fine animal hair	11
5509.9200		- - Mixed mainly or solely with cotton	11
5509.9900		- - Other	11
55.10		**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.**	
		- Containing 85 % or more by weight of artificial staple fibres:	
5510.1100		- - Single yarn	11
5510.1200		- - Multiple (folded) or cabled yarn	11
5510.2000		- Other yarn, mixed mainly or solely with wool or fine animal hair	11
5510.3000		- Other yarn, mixed mainly or solely with cotton	11
5510.9000		- Other yarn	11
55.11		**Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale.**	
5511.1000		- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	11
5511.2000		- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	11
5511.3000		- Of artificial staple fibres	11
55.12		**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.**	
		- Containing 85 % or more by weight of polyester staple fibres:	
		- - Unbleached or bleached:	
5512.1110		- - - Unbleached	16
5512.1120		- - - Bleached	16
5512.1900		- - Other	16
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
		- - Unbleached or bleached:	
5512.2110		- - - Unbleached	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5512.2120		- - - Bleached	16
5512.2900		- - Other	16
		- Other:	
		- - Unbleached or bleached:	
5512.9110		- - - Unbleached	16
5512.9120		- - - Bleached	16
		- - Other:	
5512.9920		- - - Unbleached	16
5512.9990		- - - Other	16
55.13		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m^2.**	
		- Unbleached or bleached:	
		- - Of polyester staple fibres, plain weave:	
5513.1110		- - - Unbleached	16
5513.1120		- - - Bleached	16
		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.1210		- - - Unbleached	16
5513.1220		- - - Bleached	16
		- - Other woven fabrics of polyester staple fibres:	
5513.1310		- - - Unbleached	16
5513.1320		- - - Bleached	16
		- - Other woven fabrics:	
5513.1910		- - - Unbleached	16
5513.1920		- - - Bleached	16
		- Dyed:	
5513.2100		- - Of polyester staple fibres, plain weave	16
5513.2300		- - Other woven fabrics of polyester staple fibres	16
5513.2900		- - Other woven fabrics	16
		- Of yarns of different colours:	
5513.3100		- - Of polyester staple fibres, plain weave	16
5513.3900		- - Other woven fabrics	16
		- Printed:	
5513.4100		- - Of polyester staple fibres, plain weave	16
5513.4900		- - Other woven fabrics	16
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m^2.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Unbleached or bleached:	
		- - Of polyester staple fibres, plain weave:	
5514.1110		- - - Unbleached	16
5514.1120		- - - Bleached	16
		- - 3-thread or 4-thread twill,including cross twill, of polyester staple fibres:	
5514.1210		- - - Unbleached	16
5514.1220		- - - Bleached	16
		- - Other woven fabrics:	
5514.1910		- - - Unbleached	16
5514.1920		- - - Bleached	16
		- Dyed:	
5514.2100		- - Of polyester staple fibres, plain weave	16
5514.2200		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.2300		- - Other woven fabrics of polyester staple fibres	16
5514.2900		- - Other woven fabrics	16
		- Of yarns of different colours:	
5514.3010		- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.3090		- - - Other	16
		- Printed:	
5514.4100		- - Of polyester staple fibres, plain weave	16
5514.4200		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	16
5514.4300		- - Other woven fabrics of polyester staple fibres	16
5514.4900		- - Other woven fabrics	16
55.15		**Other woven fabrics of synthetic staple fibres.**	
		- Of polyester staple fibres:	
		- - Mixed mainly or solely with viscose rayon staple fibres:	
5515.1120		- - - Unbleached	16
5515.1190		- - - Other	16
		- - Mixed mainly or solely with man-made filaments:	
5515.1210		- - - Unbleached	16
5515.1290		- - - Other	16
		- - Mixed mainly or solely with wool or fine animal hair:	
5515.1310		- - - Unbleached	16
5515.1390		- - - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other:	
5515.1910		- - - Unbleached	16
5515.1990		- - - Other	16
		- Of acrylic or modacrylic staple fibres:	
		- - Mixed mainly or solely with man-made filaments:	
5515.2110		- - - Unbleached	16
5515.2190		- - - Other	16
		- - Mixed mainly or solely with wool or fine animal hair:	
5515.2210		- - - Unbleached	16
5515.2290		- - - Other	16
		- - Other:	
5515.2910		- - - Unbleached	16
5515.2990		- - - Other	16
		- Other woven fabrics:	
		- - Mixed mainly or solely with man-made filaments:	
5515.9110		- - - Unbleached	16
5515.9190		- - - Other	16
		- - Other:	
5515.9910		- - - Unbleached	16
5515.9990		- - - Other	16
55.16		**Woven fabrics of artificial staple fibres.**	
		- Containing 85 % or more by weight of artificial staple fibres:	
5516.1100		- - Unbleached or bleached	16
5516.1200		- - Dyed	16
5516.1300		- - Of yarns of different colours	16
5516.1400		- - Printed	16
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.2100		- - Unbleached or bleached	16
5516.2200		- - Dyed	16
5516.2300		- - Of yarns of different colours	16
5516.2400		- - Printed	16
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.3100		- - Unbleached or bleached	16
5516.3200		- - Dyed	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5516.3300		- - Of yarns of different colours	16
5516.3400		- - Printed	16
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.4100		- - Unbleached or bleached	16
5516.4200		- - Dyed	16
5516.4300		- - Of yarns of different colours	16
5516.4400		- - Printed	16
		- Other:	
5516.9100		- - Unbleached or bleached	16
5516.9200		- - Dyed	16
5516.9300		- - Of yarns of different colours	16
5516.9400		- - Printed	16

Chapter 56

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

Notes.

1.- This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

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

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40);or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

PCT CODE		**DESCRIPTION**	**CD (%)**
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.**	
		- Waddingof textile materials and articles thereof :	
5601.2100		- - Of cotton	20
5601.2200		- - Of man-made fibres	20
5601.2900		- - Other	20
5601.3000		- Textile flock and dust and mill neps	11
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**	
5602.1000		- Needleloom felt and stitch bonded fibre fabrics	16
		- Other felt, not impregnated, coated, covered or laminated:	
5602.2100		- - Of wool or fine animal hair	16
5602.2900		- - Of other textile materials	16
5602.9000		- Other	16
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**	
		- Of man- made filaments:	
5603.1100		- - Weighing not more than 25 g/m^2	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5603.1200		- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	16
5603.1300		- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	16
5603.1400		- - Weighing more than 150 g/m^2	16
		- Other:	
5603.9100		- - Weighing not more than 25 g/m^2	16
5603.9200		- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	20
5603.9300		- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	16
5603.9400		- - Weighing more than 150 g/m^2	16
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.**	
5604.1000		- Rubber thread and cord, textile covered	11
5604.9000		- Other	11
5605.0000		**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.**	11
5606.0000		**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.**	11
56.07		**Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.**	
		- Of sisal or other textile fibres of the genus Agave:	
5607.2100		- - Binder or baler twine	20
5607.2900		- - Other	20
		- Of polyethylene or polypropylene:	
5607.4100		- - Binder or baler twine	20
5607.4900		- - Other	20
5607.5000		- Of other synthetic fibres	20
5607.9000		- Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
56.08		**Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.**	
		- Of man- made textile materials:	
5608.1100		- - Made up fishing nets	3
5608.1900		- - Other	3
5608.9000		- Other	3
5609.0000		**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.**	20

Chapter 57

Carpets and other textile floor coverings

Notes.

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.- This Chapter does not cover floor covering underlays.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**	
		- Of wool or fine animal hair:	
5701.1010		- - - Carpets	20
5701.1020		- - - Rugs	20
5701.1090		- - - Other	20
5701.9000		- Of other textile materials	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs.**	
5702.1000		- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	20
5702.2000		- Floor coverings of coconut fibres (coir)	20
		- Other, of pile construction, not made up:	
5702.3100		- - Of wool or fine animal hair	20
		- - Of man-made textile materials:	
5702.3210		- - - Synthetic turf for sports fields	3
5702.3290		- - - Other	20
5702.3900		- - Of other textile materials	20
		- Other, of pile construction, made up:	
		- - Of wool or fine animal hair:	
5702.4110		- - - Carpets machine made	20
5702.4190		- - - Other	20
		- - Of man-made textile materials:	
5702.4210		- - - Synthetic turf for sports fields	3
5702.4290		- - - Other	20
5702.4900		- - Of other textile materials	20
5702.5000		- Other, not of pile construction, not made up	20
		- Other, not of pile construction, made up:	
5702.9100		- - Of wool or fine animal hair	20
5702.9200		- - Of man-made textile materials	20
		- - Of other textile materials:	
5702.9910		- - - Rugs of cotton	20
5702.9920		- - - Durries	20
5702.9990		- - - Other	20
57.03		**Carpets and other textile floor coverings, tufted, whether or not made up.**	
5703.1000		- Of wool or fine animal hair	20
		- Of nylon or other polyamides:	
5703.2010		- - - Synthetic turf for sports fields	3
5703.2020		- - - Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
5703.2030		- - - Other for motor cars and vehicles	16
5703.2090		- - - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Of other man- made textile materials:	
5703.3010		- - - Synthetic turf for sports fields	3
5703.3020		- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
5703.3030		- - - Other for motor cars and vehicles	16
5703.3090		- - - Other	16
5703.9000		- Of other textile materials	20
57.04		**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.**	
5704.1000		- Tiles, having a maximum surface area of 0.3 m^2	20
5704.2000		- Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m^2	20
5704.9000		- Other	20
5705.0000		**Other carpets and other textile floor coverings, whether or not made up.**	20

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means:

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

PCT CODE		**DESCRIPTION**	**CD (%)**
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
58.01		**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.**	
5801.1000		- Of wool or fine animal hair	20
		- Of cotton:	
5801.2100		- - Uncut weft pile fabrics	20
5801.2200		- - Cut corduroy	20
5801.2300		- - Other weft pile fabrics	20
5801.2600		- - Chenille fabrics	20
5801.2700		- - Warp pile fabrics	20
		- Of man- made fibres:	
5801.3100		- - Uncut weft pile fabrics	20
5801.3200		- - Cut corduroy	20
5801.3300		- - Other weft pile fabrics	20
5801.3600		- - Chenille fabrics	20
5801.3700		- - Warp pile fabrics	20
5801.9000		- Of other textile materials	20
58.02		**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.**	
		- Terry towelling and similar woven terry fabrics, of cotton:	
5802.1100		- - Unbleached	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5802.1900		- - Other	20
5802.2000		- Terry towelling and similar woven terry fabrics, of other textile materials	20
5802.3000		- Tufted textile fabrics	20
5803.0000		**Gauze, other than narrow fabrics of heading 58.06.**	20
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.**	
5804.1000		- Tulles and other net fabrics	20
		- Mechanically made lace:	
5804.2100		- - Of man-made fibres	20
5804.2900		- - Of other textile materials	20
5804.3000		- Hand made lace	20
5805.0000		**Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch) whether or not made up.**	20
58.06		**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**	
5806.1000		- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20
5806.2000		- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	20
		- Other woven fabrics:	
5806.3100		- - Of cotton	20
5806.3200		- - Of man-made fibres	20
5806.3900		- - Of other textile materials	20
5806.4000		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	3
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.**	
		- Woven:	
5807.1010		- - - Badges	20
5807.1020		- - - Ribbons	20
5807.1030		- - - Tapes	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5807.1040		- - - Webbing	20
5807.1090		- - - Other	20
5807.9000		- Other	20
58.08		**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.**	
5808.1000		- Braids in the piece	20
5808.9000		- Other	20
5809.0000		**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.**	20
58.10		**Embroidery in the piece, in strips or in motifs.**	
5810.1000		- Embroidery without visible ground	20
		- Other embroidery:	
5810.9100		- - Of cotton	20
5810.9200		- - Of man-made fibres	20
5810.9900		- - Of other textile materials	20
5811.0000		**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.**	20

Chapter 59

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

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

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

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m^2 ; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5.- Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
(e) Wood veneered on a backing of textile fabrics (heading 44.08);
(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to:
(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
(ii) Bolting cloth;
(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**	
5901.1000		- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20
		- Other:	
5901.9010		- - - Buckram	20
5901.9090		- - - Other	20
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**	
5902.1000		- Of nylon or other polyamides	3
5902.2000		- Of polyesters	3
5902.9000		- Other	3
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.**	
5903.1000		- With poly(vinyl chloride)	20
5903.2000		- With polyurethane	20
5903.9000		- Other	20
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**	
5904.1000		- Linoleum	20
5904.9000		- Other	20
5905.0000		**Textile wall coverings.**	20
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**	
5906.1000		- Adhesive tape of a width not exceeding 20 cm	20
		- Other:	
5906.9100		- - Knitted or crocheted	20
5906.9900		- - Other	20
5907.0000		**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5908.0000		**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	20
5909.0000		**Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.**	20
5910.0000		**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.**	20
59.11		**Textile products and articles, for technical uses, specified in Note 7 to this Chapter.**	
5911.1000		- Textile fabrics, felt and felt- lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	3
5911.2000		- Bolting cloth, whether or not made up	11
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos- cement):	
5911.3100		- - Weighing less than 650 g/m^2	3
5911.3200		- - Weighing 650 g/m^2 or more	3
5911.4000		- Straining cloth of a kind used in oil presses or the like, including that of human hair	11
		- Other:	
5911.9010		- - - Dryer screen for paper making	3
5911.9090		- - - Other	11

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 Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m^2 and not more than 55 g/m^2, having a mesh size of not less than 20 holes/cm^2 and not more than 100 holes/cm^2, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**	
		- "Long pile" fabrics:	
6001.1010		- - - Unbleached	20
6001.1090		- - - Other	20
		- Looped pile fabrics:	
		- - Of cotton:	
6001.2110		- - - Unbleached	20
6001.2190		- - - Other	20
		- - Of man-made fibres:	
6001.2210		- - - Unbleached	20
6001.2290		- - - Other	20
		- - Of other textile materials:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6001.2910		- - - Unbleached	20
6001.2990		- - - Other	20
		- Other:	
		- - Of cotton:	
6001.9110		- - - Unbleached	20
6001.9190		- - - Other	20
		- - Of man-made fibres:	
6001.9210		- - - Unbleached	20
6001.9290		- - - Other	20
		- - Of other textile materials:	
6001.9910		- - - Unbleached	20
6001.9990		- - - Other	20
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60. 01.**	
6002.4000		- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	20
6002.9000		- Other	20
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.**	
		- Of wool or fine animal hair:	
6003.1010		- - - Unbleached	20
6003.1090		- - - Other	20
		- Of cotton:	
6003.2010		- - - Unbleached	20
6003.2090		- - - Other	20
		- Of synthetic fibres:	
6003.3010		- - - Unbleached	20
6003.3090		- - - Other	20
		- Of artificial fibres:	
6003.4010		- - - Unbleached	20
6003.4090		- - - Other	20
		- Other:	
6003.9010		- - - Unbleached	20
6003.9090		- - - Other	20
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6004.1000		- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	20
6004.9000		- Other	20
60.05		**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.**	
		- Of cotton:	
		- - Unbleached or bleached:	
6005.2110		- - - Unbleached	20
6005.2120		- - - Bleached	20
6005.2200		- - Dyed	20
6005.2300		- - Of yarns of different colours	20
6005.2400		- - Printed	20
		- Of synthetic fibres:	
6005.3500		- - Fabrics specified in Subheading Note 1 to this Chapter	20
		- - Other, unbleached or bleached:	
6005.3610		- - - Unbleached	20
6005.3620		- - - Bleached	20
6005.3700		- - Other, dyed	20
6005.3800		- - Other, of yarns of different colours	20
6005.3900		- - Other printed	20
		- Of artificial fibres:	
		- - Unbleached or bleached:	
6005.4110		- - - Unbleached	20
6005.4120		- - - Bleached	20
6005.4200		- - Dyed	20
6005.4300		- - Of yarns of different colours	20
6005.4400		- - Printed	20
		- Other:	
6005.9010		- - - Unbleached	20
6005.9090		- - - Other	20
60.06		**Other knitted or crocheted fabrics.**	
6006.1000		- Of wool or fine animal hair	20
		- Of cotton:	
		- - Unbleached or bleached:	
6006.2110		- - - Unbleached	20
6006.2120		- - - Bleached	20
6006.2200		- - Dyed	20
6006.2300		- - Of yarns of different colours	20
6006.2400		- - Printed	20
		- Of synthetic fibres:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Unbleached or bleached:	
6006.3110		- - - Unbleached	20
6006.3120		- - - Bleached	20
6006.3200		- - Dyed	20
6006.3300		- - Of yarns of different colours	20
6006.3400		- - Printed	20
		- Of artificial fibres:	
		- - Unbleached or bleached:	
6006.4110		- - - Unbleached	20
6006.4120		- - - Bleached	20
6006.4200		- - Dyed	20
6006.4300		- - Of yarns of different colours	20
6006.4400		- - Printed	20
		- Other:	
6006.9010		- - - Unbleached	20
6006.9090		- - - Other	20

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover:
(a) Goods of heading 62.12;
(b) Worn clothing or other worn articles of heading 63.09; or
(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than

swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- 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, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

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

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. 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.

PCT CODE		**DESCRIPTION**	**CD (%)**
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
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.**	
6101.2000		- Of cotton	20
6101.3000		- Of man- made fibres	20
6101.9000		- Of other textile materials	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.**	
6102.1000		- Of wool or fine animal hair	20
6102.2000		- Of cotton	20
6102.3000		- Of man- made fibres	20
6102.9000		- Of other textile materials	20
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	
6103.1000		- Suits	20
		- Ensembles:	
6103.2200		- - Of cotton	20
6103.2300		- - Of synthetic fibres	20
6103.2900		- - Of other textile materials	20
		- Jackets and blazers:	
6103.3100		- - Of wool or fine animal hair	20
6103.3200		- - Of cotton	20
6103.3300		- - Of synthetic fibres	20
6103.3900		- - Of other textile materials	20
		- Trousers, bib and brace overalls, breeches and shorts:	
6103.4100		- - Of wool or fine animal hair	20
6103.4200		- - Of cotton	20
6103.4300		- - Of synthetic fibres	20
6103.4900		- - Of other textile materials	20
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.**	
		- Suits:	
6104.1300		- - Of synthetic fibres	20
6104.1900		- - Of other textile materials	20
		- Ensembles:	
6104.2200		- - Of cotton	20
6104.2300		- - Of synthetic fibres	20
6104.2900		- - Of other textile materials	20
		- Jackets and blazers:	
6104.3100		- - Of wool or fine animal hair	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6104.3200		- - Of cotton	20
6104.3300		- - Of synthetic fibres	20
6104.3900		- - Of other textie materials	20
		- Dresses:	
6104.4100		- - Of wool or fine animal hair	20
		- - Of cotton:	
6104.4210		- - - Shisha embroidered dresses	20
6104.4290		- - - Other	20
6104.4300		- - Of synthetic fibres	20
6104.4400		- - Of artificial fibres	20
6104.4900		- - Of other textile materials	20
		- Skirts and divided skirts:	
6104.5100		- - Of wool or fine animal hair	20
6104.5200		- - Of cotton	20
6104.5300		- - Of synthetic fibres	20
6104.5900		- - Of other textile materials	20
		- Trousers, bib and brace overalls, breeches and shorts:	
6104.6100		- - Of wool or fine animal hair	20
6104.6200		- - Of cotton	20
6104.6300		- - Of synthetic fibres	20
6104.6900		- - Of other textile materials	20
61.05		**Men's or boys' shirts, knitted or crocheted.**	
6105.1000		- Of cotton	20
6105.2000		- Of man- made fibres	20
6105.9000		- Of other textile materials	20
61.06		**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.**	
6106.1000		- Of cotton	20
6106.2000		- Of man- made fibres	20
6106.9000		- Of other textile materials	20
61.07		**Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	
		- Underpants and briefs:	
6107.1100		- - Of cotton	20
6107.1200		- - Of man-made fibres	20
6107.1900		- - Of other textile materials	20
		- Nightshirts and pyjamas:	
		- - Of cotton:	
6107.2110		- - - Nightshirts	20
6107.2120		- - - Pyjamas	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of man-made fibres:	
6107.2210		- - - Nightshirts	20
6107.2220		- - - Pyjamas	20
6107.2900		- - Of other textile materials	20
		- Other:	
6107.9100		- - Of cotton	20
6107.9900		- - Of other textile materials	20
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.**	
		- Slips and petticoats:	
6108.1100		- - Of man-made fibres	20
6108.1900		- - Of other textile materials	20
		- Briefs and panties:	
6108.2100		- - Of cotton	20
6108.2200		- - Of man-made fibres	20
6108.2900		- - Of other textile materials	20
		- Nightdresses and pyjamas:	
6108.3100		- - Of cotton	20
6108.3200		- - Of man-made fibres	20
6108.3900		- - Of other textile materials	20
		- Other:	
6108.9100		- - Of cotton	20
6108.9200		- - Of man-made fibres	20
6108.9900		- - Of other textile materials	20
61.09		**T- shirts, singlets and other vests, knitted or crocheted.**	
6109.1000		- Of cotton	20
		- Of other textile materials:	
6109.9010		- - - Baluchi/Peshawari vest	20
6109.9090		- - - Other	20
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.**	
		- Of wool or fine animal hair:	
6110.1100		- - Of wool	20
6110.1200		- - Of Kashmir (cashmere) goats	20
6110.1900		- - Other	20
6110.2000		- Of cotton	20
6110.3000		- Of man- made fibres	20
6110.9000		- Of other textile materials	20
61.11		**Babies' garments and clothing accessories, knitted or crocheted.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6111.2000		- Of cotton	20
6111.3000		- Of synthetic fibres	20
6111.9000		- Of other textile materials	20
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**	
		- Track suits:	
6112.1100		- - Of cotton	20
6112.1200		- - Of synthetic fibres	20
6112.1900		- - Of other textile materials	20
6112.2000		- Ski suits	20
		- Men's or boys' swimwear:	
6112.3100		- - Of synthetic fibres	20
6112.3900		- - Of other textile materials	20
		- Women's or girls' swimwear:	
6112.4100		- - Of synthetic fibres	20
6112.4900		- - Of other textile materials	20
6113.0000		**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.**	20
61.14		**Other garments, knitted or crocheted.**	
6114.2000		- Of cotton	20
6114.3000		- Of man- made fibres	20
6114.9000		- Of other textile materials	20
61.15		**Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.**	
		- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.1010		- - - Socks	20
6115.1090		- - - Other	20
		- Other panty hose and tights :	
6115.2100		- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20
6115.2200		- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20
6115.2900		- - Of other textile materials	20
		- Other women's full- length or knee- length hosiery, measuring per single yarn less than 67 decitex:	
6115.3010		- - - Socks	20
6115.3090		- - - Other	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6115.9400		- - Of wool or fine animal hair	20
6115.9500		- - Of cotton	20
6115.9600		- - Of synthetic fibres	20
6115.9900		- - Of other textile materials	20
61.16		**Gloves, mittens and mitts, knitted or crocheted.**	
6116.1000		- Impregnated, coated or covered with plastics or rubber	20
		- Other:	
6116.9100		- - Of wool or fine animal hair	20
6116.9200		- - Of cotton	20
6116.9300		- - Of synthetic fibres	20
6116.9900		- - Of other textile materials	20
61.17		**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**	
		- Shawls, scarves, mufflers,mantillas, veils and the like:	
6117.1010		- - - Shawls	20
6117.1020		- - - Scarves	20
6117.1030		- - - Dupatta	20
6117.1040		- - - Veils (burqa)	20
6117.1090		- - - Other	20
6117.8000		- Other accessories	20
6117.9000		- Parts	20

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover:
(a) Worn clothing or other worn articles of heading 63.09; or
(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04:
(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

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

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

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

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

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

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4.- For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. 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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:	
6201.1100		- - Of wool or fine animal hair	20
6201.1200		- - Of cotton	20
6201.1300		- - Of man-made fibres	20
6201.1900		- - Of other textile materials	20
		- Other:	
6201.9100		- - Of wool or fine animal hair	20
6201.9200		- - Of cotton	20
6201.9300		- - Of man-made fibres	20
6201.9900		- - Of other textile materials	20
62.02		**Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.04.**	
		- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:	
6202.1100		- - Of wool or fine animal hair	20
6202.1200		- - Of cotton	20
6202.1300		- - Of man-made fibres	20
6202.1900		- - Of other textile materials	20
		- Other:	
6202.9100		- - Of wool or fine animal hair	20
6202.9200		- - Of cotton	20
6202.9300		- - Of man-made fibres	20
6202.9900		- - Of other textile materials	20
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
		- Suits:	
6203.1100		- - Of wool or fine animal hair	20
6203.1200		- - Of synthetic fibres	20
		- - Of other textile materials:	
6203.1910		- - - Men's or boys' suits of cotton	20
6203.1990		- - - Other	20
		- Ensembles:	
6203.2200		- - Of cotton	20
6203.2300		- - Of synthetic fibres	20
6203.2900		- - Of other textile materials	20
		- Jackets and blazers:	
6203.3100		- - Of wool or fine animal hair	20
6203.3200		- - Of cotton	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6203.3300		- - Of synthetic fibres	20
6203.3900		- - Of other textile materials	20
		- Trousers, bib and brace overalls, breeches and shorts:	
		- - Of wool or fine animal hair:	
6203.4110		- - - Trousers	20
6203.4190		- - - Other	20
6203.4200		- - Of cotton	20
6203.4300		- - Of synthetic fibres	20
6203.4900		- - Of other textile materials	20
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
		- Suits:	
6204.1100		- - Of wool or fine animal hair	20
6204.1200		- - Of cotton	20
6204.1300		- - Of synthetic fibres	20
6204.1900		- - Of other textile materials	20
		- Ensembles:	
6204.2100		- - Of wool or fine animal hair	20
6204.2200		- - Of cotton	20
6204.2300		- - Of synthetic fibres	20
6204.2900		- - Of other textile materials	20
		- Jackets and blazers:	
6204.3100		- - Of wool or fine animal hair	20
6204.3200		- - Of cotton	20
6204.3300		- - Of synthetic fibres	20
6204.3900		- - Of other textile materials	20
		- Dresses:	
6204.4100		- - Of wool or fine animal hair	20
		- - Of cotton:	
6204.4210		- - - Shisha embroidered dresses	20
6204.4290		- - - other	20
6204.4300		- - Of synthetic fibres	20
6204.4400		- - Of artificial fibres	20
6204.4900		- - Of other textile materials	20
		- Skirts and divided skirts:	
6204.5100		- - Of wool or fine animal hair	20
6204.5200		- - Of cotton	20
6204.5300		- - Of synthetic fibres	20
6204.5900		- - Of other textile materials	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Trousers, bib and brace overalls, breeches and shorts:	
6204.6100		- - Of wool or fine animal hair	20
		- - Of cotton:	
6204.6210		- - - Ghagra	20
6204.6220		- - - Charara	20
6204.6290		- - - Other	20
		- - Of synthetic fibres:	
6204.6310		- - - Ghagra	20
6204.6320		- - - Charara	20
6204.6390		- - - Other	20
		- - Of other textile materials:	
6204.6910		- - - Ghagra	20
6204.6920		- - - Charara	20
6204.6990		- - - Other	20
62.05		**Men's or boys' shirts.**	
		- Of cotton:	
6205.2010		- - - Baluchi kameez	20
6205.2020		- - - Kurta	20
6205.2090		- - - Other	20
6205.3000		- Of man- made fibres	20
		- Of other textile materials:	
6205.9010		- - - Of wool or fine animal hair	20
6205.9090		- - - Other	20
62.06		**Women's or girls' blouses, shirts and shirt-blouses.**	
6206.1000		- Of silk or silk waste	20
6206.2000		- Of wool or fine animal hair	20
		- Of cotton:	
6206.3010		- - - Multani choli	20
6206.3020		- - - Punjabi kameez	20
6206.3030		- - - Baluchi kameez	20
6206.3040		- - - Kurta	20
6206.3090		- - - Other	20
		- Of man- made fibres:	
6206.4010		- - - Multani choli	20
6206.4020		- - - Punjabi kameez	20
6206.4030		- - - Baluchi kameez	20
6206.4040		- - - Kurta	20
6206.4090		- - - Other	20
		- Of other textile materials:	
6206.9010		- - - Multani choli	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6206.9020		- - - Punjabi kameez	20
6206.9030		- - - Baluchi kameez	20
6206.9040		- - - Kurta	20
6206.9090		- - - Other	20
62.07		**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**	
		- Underpants and briefs:	
6207.1100		- - Of cotton	20
		- - Of other textile materials:	
6207.1910		- - - Baluchi/Peshawari vest	20
6207.1990		- - - Other	20
		- Nightshirts and pyjamas:	
6207.2100		- - Of cotton	20
6207.2200		- - Of man-made fibres	20
6207.2900		- - Of other textile materials	20
		- Other:	
6207.9100		- - Of cotton	20
6207.9900		- - Of other textile materials	20
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.**	
		- Slips and petticoats:	
6208.1100		- - Of man-made fibres	20
6208.1900		- - Of other textile materials	20
		- Nightdresses and pyjamas:	
6208.2100		- - Of cotton	20
6208.2200		- - Of man-made fibres	20
6208.2900		- - Of other textile materials	20
		- Other:	
6208.9100		- - Of cotton	20
6208.9200		- - Of man-made fibres	20
6208.9900		- - Of other textile materials	20
62.09		**Babies' garments and clothing accessories.**	
		- Of cotton:	
6209.2010		- - - Babies' garments not knitted or crocheted	20
6209.2020		- - - Babies' clothing accessories	20
6209.3000		- Of synthetic fibres	20
		- Of other textile materials:	
6209.9010		- - - Babies' garments	20
6209.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
62.10		**Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**	
6210.1000		- Of fabrics of heading 56.02 or 56.03	20
6210.2000		- Other garments, of the type described in subheadings 6201.11 to 6201.19	20
6210.3000		- Other garments, of the type described in subheadings 6202.11 to 6202.19	20
6210.4000		- Other men's or boys' garments	20
6210.5000		- Other women's or girls' garments	20
62.11		**Track suits, ski suits and swimwear; other garments.**	
		- Swimwear:	
6211.1100		- - Men's or boys'	20
6211.1200		- - Women's or girls'	20
6211.2000		- Ski suits	20
		- Other garments, men's or boys':	
6211.3200		- - Of cotton	20
6211.3300		- - Of man-made fibres	20
6211.3900		- - Of other textile materials	20
		- Other garments, women's or girls':	
6211.4200		- - Of cotton	20
6211.4300		- - Of man-made fibres	20
6211.4900		- - Of other textile materials	20
62.12		**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**	
6212.1000		- Brassieres	20
6212.2000		- Girdles and panty- girdles	20
6212.3000		- Corselettes	20
6212.9000		- Other	20
62.13		**Handkerchiefs.**	
6213.2000		- Of cotton	20
6213.9000		- Of other textile materials	20
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**	
6214.1000		- Of silk or silk waste	20
6214.2000		- Of wool or fine animal hair	20
6214.3000		- Of synthetic fibres	20
6214.4000		- Of artificial fibres	20
		- Of other textile materials:	
6214.9010		- - - Shawls	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6214.9020		- - - Scarves	20
6214.9030		- - - Dupatta	20
6214.9040		- - - Veils (burqa)	20
6214.9090		- - - Other	20
62.15		**Ties, bow ties and cravats.**	
6215.1000		- Of silk or silk waste	20
6215.2000		- of man- made fibres	20
6215.9000		- Of other textile materials	20
62.16		**Gloves, mittens and mitts.**	
6216.0010		- - - Gloves	20
6216.0020		- - - Mittens and mitts	20
62.17		**Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.**	
6217.1000		- Accessories	3
6217.9000		- Parts	3

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :
(a) Goods of Chapters 56 to 62; or
(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

(a) Articles of textile materials:
(i) Clothing and clothing accessories, and parts thereof;
(ii) Blankets and travelling rugs;
iii) Bed linen, table linen, toilet linen and kitchen linen;
(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I. OTHER MADE UP TEXTILE ARTICLES	
63.01		**Blankets and travelling rugs.**	
6301.1000		- Electric blankets	20
6301.2000		- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20
6301.3000		- Blankets (other than electric blankets) and travelling rugs, of cotton	20
6301.4000		- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20
6301.9000		- Other blankets and travelling rugs	20
63.02		**Bed linen, table linen, toilet linen and kitchen linen.**	
		- Bed linen, knitted or crocheted:	
6302.1010		- - - Bed sheets	20
6302.1020		- - - Pillow covers	20
6302.1090		- - - Other	20
		- Other bed linen, printed:	
6302.2100		- - Of cotton	20
6302.2200		- - Of man-made fibres	20
6302.2900		- - Of other textile materials	20
		- Other bed linen:	
		- - Of cotton:	
6302.3110		- - - Bed sheets, mill-made	20
6302.3120		- - - Bed sheets, hand-loom made	20
6302.3130		- - - Bed covers, mill-made	20
6302.3140		- - - Bed covers, hand-loom made	20
6302.3150		- - - Pillow-covers, mill-made	20
6302.3160		- - - Pillow-covers, hand-loom made	20
6302.3190		- - - Other	20
6302.3200		- - Of man-made fibres	20
		- - Of other textile materials:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6302.3910		- - - Bed sheets	20
6302.3920		- - - Bed covers	20
6302.3930		- - - Pillow covers	20
6302.3990		- - - Other	20
6302.4000		- Table linen, knitted or crocheted	20
		- Other table linen:	
		- - Of cotton:	
6302.5110		- - - Table-covers, mill-made	20
6302.5120		- - - Table-covers, hand-loom made	20
6302.5190		- - - Other	20
6302.5300		- - Of man-made fibres	20
6302.5900		- - Of other textile materials	20
		- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:	
6302.6010		- - - Towels, mill-made	20
6302.6020		- - - Towels of cotton, hand loom	20
6302.6090		- - - Other	20
		- Other:	
		- - Of cotton:	
6302.9110		- - - Toilet and kitchen linen mill made	20
6302.9120		- - - Toilet and kitchen linen hand loom made	20
6302.9190		- - -Other	20
6302.9300		- - Of man-made fibres	20
6302.9900		- - Of other textile materials	20
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**	
		- Knitted or crocheted:	
6303.1200		- - Of synthetic fibres	20
6303.1900		- - Of other textile materials	20
		- Other:	
		- - Of cotton:	
6303.9110		- - - Mill-made	20
6303.9190		- - - Other	20
		- - Of synthetic fibres:	
6303.9210		- - - Mill-made	20
6303.9290		- - - Other	20
6303.9900		- - Of other textile materials	20
63.04		**Other furnishing articles, excluding those of heading 94.04.**	
		- Bedspreads:	
6304.1100		- - Knitted or crocheted	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6304.1900		- - Other	20
6304.2000		- - Bed nets specified in Sub-heading Note 1 to this Chapter	20
		- Other:	
6304.9100		- - knitted or crocheted	20
6304.9200		- - Not knitted or crocheted, of cotton	20
6304.9300		- - Not knitted or crocheted, of synthetic fibres	20
6304.9900		- - Not knitted or crocheted, of other textile materials	20
63.05		**Sacks and bags, of a kind used for the packing of goods.**	
6305.1000		- Of jute or of other textile bast fibres of heading 53.03	20
6305.2000		- Of cotton	20
		- Of man- made textile materials:	
		- - Flexible intermediate bulk containers:	
6305.3210		- - - Of a capacity of 1,000 Kg or more	11
6305.3290		- - - Other	20
6305.3300		- - other, Of polyethylene or polypropylene strip or the like	20
6305.3900		- - Other	20
6305.9000		- Of other textile materials	20
63.06		**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.**	
		- Tarpaulins, awnings and sunblinds:	
		- - Of synthetic fibres:	
6306.1210		- - - Tarpaulins	20
6306.1290		- - - Other	20
		- - Of other textile materials:	
6306.1910		- - - Tarpaulins	20
6306.1990		- - - Other	20
		- Tents:	
6306.2200		- - Of synthetic fibres	20
		- - Of other textile materials:	
6306.2910		- - - Of cotton	20
6306.2990		- - - Other	20
6306.3000		- Sails	20
6306.4000		- Pneumatic mattresses	20
6306.9000		- Other	20
63.07		**Other made up articles, including dress patterns.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Floor- cloths, dish- cloths, dusters and similar cleaning cloths:	
6307.1010		- - - Dish-cloth	20
6307.1020		- - - Wash-cloth	20
6307.1030		- - - Dusters	20
6307.1040		- - - Bar mops	20
6307.1050		- - - Bath mats	20
6307.1090		- - - Other	20
6307.2000		- Life- jackets and life- belts	3
		- Other:	
6307.9010		- - - Shopping bags, knitted	20
6307.9020		- - - Prayer mats(janamaz)	20
6307.9030		- - - Caps (knitted)	20
6307.9040		- - - Shoe lace	20
6307.9050		- - - Tea cosy	20
6307.9060		- - - Stove pad	20
6307.9070		- - - Terry coverlets	20
6307.9080		- - - Cushion pillows	20
6307.9090		- - - Other	20
		II. SETS	
6308.0000		**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.**	20
		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6309.0000		**Worn clothing and other worn articles.**	3
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.**	
6310.1000		- Sorted	20
6310.9000		- Other	20

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover:

(a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

(c) Worn footwear of heading 63.09;

(d) Articles of asbestos (heading 68.12);

(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear 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 colour; and

(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.**	
6401.1000		- Footwear incorporating a protective metal toe-cap	20
		- Other footwear:	
6401.9200		- - Covering the ankle but not covering the knee	20
6401.9900		- - Other	20
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**	
		- Sports footwear:	
6402.1200		- - Ski-boots, cross country ski footwear and snowboard boots	20
6402.1900		- - Other	20
6402.2000		- Footwear with upper straps or thongs assembled to the sole by means of plugs	20
		- Other footwear:	
6402.9100		- - Covering the ankle	20
6402.9900		- - Other	20
64.03		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.**	
		- Sports footwear:	
6403.1200		- - Ski-boots, cross country ski footwear and snowboard boots	20
6403.1900		- - Other	20
6403.2000		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20
6403.4000		- Other footwear, incorporating a protective metal toe- cap	20
		- Other footwear with outer soles of leather:	
6403.5100		- - Covering the ankle	20
6403.5900		- - Other	20
		- Other footwear:	
6403.9100		- - Covering the ankle	20
6403.9900		- - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.**	
		- Footwear with outer soles of rubber or plastics:	
6404.1100		- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20
6404.1900		- - Other	20
6404.2000		- Footwear with outer soles of leather or composition leather	20
64.05		**Other footwear.**	
6405.1000		- With uppers of leather or composition leather	20
6405.2000		- With uppers of textile materials	20
		- Other:	
6405.9010		- - - Of canvas	20
6405.9090		- - - Other	20
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.**	
6406.1000		- Uppers and parts thereof, other than stiffeners	20
		- Outer soles and heels, of rubber or plastics:	
6406.2010		- - - Of rubber	20
6406.2090		- - - Other	20
6406.9000		- Other	20

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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6501.0000		**Hat- forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	20
6502.0000		**Hat- shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	20
[65.03]			
65.04		**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	
6504.0010		- - - Straw hats	20
6504.0090		- - - Other	20
6505.0000		**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.**	20
65.06		**Other headgear, whether or not lined or trimmed.**	
6506.1000		- Safety headgear	20
		- Other:	
6506.9100		- - Of rubber or of plastics	20
6506.9900		- - Of other materials	20
6507.0000		**Head- bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	20

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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
66.01		**Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas).**	
6601.1000		- Garden or similar umbrellas	20
		- Other:	
6601.9100		- - Having a telescopic shaft	20
6601.9900		- - Other	20
66.02		**Walking- sticks, seat- sticks, whips, riding-crops and the like.**	
6602.0010		- - - Walking sticks and seat sticks	20
6602.0090		- - - Other	20
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**	
6603.2000		- Umbrella frames including frames mounted on shafts (sticks)	20
6603.9000		- Other	20

Chapter 67

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

Notes.

1.- This Chapter does not cover:
(a) Straining cloth of human hair (heading 59.11);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
(c) Footwear (Chapter 64);
(d) Headgear or hair-nets (Chapter 65);
(e) Toys, sports requisites or carnival articles (Chapter 95); or
(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:
(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:
(a) Articles of glass (Chapter 70); or
(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6701.0000		**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).**	20
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**	
6702.1000		- Of plastics	20
6702.9000		- Of other materials	20
6703.0000		**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	20
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.**	
		- Of synthetic textile materials:	
6704.1100		- - Complete wigs	20
6704.1900		- - Other	20
6704.2000		- Of human hair	20
6704.9000		- Of other materials	20

Section XIII

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

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover:
- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (forexample, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
6801.0000		**Setts, curbstones and flagstones, of natural stone (except slate).**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**	
6802.1000		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	20
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.2100		- - Marble, travetine and alabaster	20
6802.2300		- - Granite	20
6802.2900		- - Other stone	20
		- Other:	
6802.9100		- - Marble, travertine and alabaster	20
6802.9200		- - Other calcareous stone	20
6802.9300		- - Granite	20
6802.9900		- - Other stone	20
6803.0000		**Worked slate and articles of slate or of agglomerated slate.**	20
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**	
6804.1000		- Millstones and grindstones for milling, grinding or pulping	3
		- Other millstones, grindstones, grinding wheels and the like:	
6804.2100		- - Of agglomerated synthetic or natural diamond	3
6804.2200		- - Of other agglomerated abrasives or of ceramics	3
6804.2300		- - Of natural stone	3
6804.3000		- Hand sharpening or polishing stones	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.**	
6805.1000		- On a base of woven textile fabric only	20
6805.2000		- On a base of paper or paperboard only	20
6805.3000		- On a base of other materials	20
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat- insulating, sound- insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.**	
6806.1000		- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	20
6806.2000		- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	11
6806.9000		- Other	20
68.07		**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).**	
6807.1000		- In rolls	20
6807.9000		- Other	20
6808.0000		**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**	20
68.09		**Articles of plaster or of compositions based on plaster.**	
		- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.1100		- - Faced or reinforced with paper or paperboard only	20
6809.1900		- - Other	20
		- Other articles:	
6809.9010		- - - Industrial moulds	11
6809.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced.**	
		- Tiles, flagstones, bricks and similar articles:	
6810.1100		- - Building blocks and bricks	20
6810.1900		- - Other	20
		- Other articles:	
6810.9100		- - Prefabricated structural components for building or civil engineering	20
6810.9900		- - Other	20
68.11		**Articles of asbestos- cement, of cellulose fibre- cement or the like.**	
6811.4000		- Containing asbestos	20
		- Not containing asbestos :	
6811.8100		- - Corrugated sheets	20
6811.8200		- - Other sheets, panels, tiles and similar articles	20
6811.8900		- - Other articles	20
68.12		**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.**	
6812.8000		- Of crocidolite	20
		- Other:	
6812.9100		- - Clothing, clothing accessories, footwear and headgear	20
6812.9200		- - Paper, millboard and felt	20
6812.9300		- - Compressed asbestos fibre jointing, in sheets or rolls	20
6812.9900		- - Other	20
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.**	
		- Containing asbestos:	
6813.2010		- - - For vehicles of heading 87.11	35
6813.2020		- - - Other for motor cars and vehicles	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6813.2090		- - - Other	20
		- Not containing asbestos :	
		- - Brake linings and pads:	
6813.8110		- - - For vehicles of heading 87.11	35
6813.8120		- - - Other for motor cars and vehicles	35
6813.8190		- - - Other	20
6813.8900		- - Other	20
68.14		**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.**	
6814.1000		- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	20
6814.9000		- Other	20
68.15		**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.**	
6815.1000		- Non electrical articles of graphite or other carbon	3
6815.2000		- Articles of peat	3
		- Other articles:	
6815.9100		- - Containing magnesite, dolomite or chromite	20
		- - Other:	
6815.9910		- - - Of onyx (marbles)	20
6815.9990		- - - Other	20

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover:
(a) Products of heading 28.44;
(b) Articles of heading 68.04;
(c) Articles of Chapter 71 (for example, imitation jewellery);
(d) Cermets of heading 81.13;
(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
(g) Artificial teeth (heading 90.21);
(h) Articles of Chapter 91 (for example, clocks and clock cases);
(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
(k) Articles of Chapter 95 (for example, toys, games and sports requisites);
(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
(m) Articles of Chapter 97 (for example, works of art).

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	
6901.0000		**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	20
69.02		**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**	
		- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3:	
6902.1010		- - - Capable of resisting temperatureupto 1600 ^oC	20
6902.1090		- - - Other	3
		- Containing by weight more than 50 % of alumina(Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products:	
6902.2010		- - - Capable of resisting temperature upto 1600 ^oC	20
6902.2090		- - - Other	11
		- Other:	
6902.9010		- - - Capable of resisting temperature upto 1600 ^oC	20
6902.9090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**	
6903.1000		- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	11
		- Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2):	
6903.2010		- - - Cold tundish lining sets, slide gate refractory sets & nozzles	20
6903.2090		- - - Other	11
		- Other:	
6903.9010		- - - Refractory products of a kind used in industrial ovens, kilns and furnaces	16
6903.9020		- - - Saggars and parts thereof	11
6903.9090		- - - Other	20
		II.- OTHER CERAMIC PRODUCTS	
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**	
6904.1000		- Building bricks	20
6904.9000		- Other	20
69.05		**Roofing tiles, chimney- pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**	
6905.1000		- Roofing tiles	20
6905.9000		- Other	20
6906.0000		**Ceramic pipes, conduits, guttering and pipe fittings.**	20
69.07		**Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.**	
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :	
		- - Of a water absorption coefficient by weight not exceeding 0.5 %:	
		- - - Tiles :	
6907.2111		- - - - Polished	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6907.2119		- - - - Other	20
6907.2190		- - - Other	20
		- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %:	
		- - - Tiles :	
6907.2211		- - - - Polished	20
6907.2219		- - - - Other	20
6907.2290		- - - Other	20
		- - Of a water absorption coefficient by weight exceeding 10 %:	
		- - - Tiles :	
6907.2311		- - - - Polished	20
6907.2319		- - - - Other	20
6907.2390		- - - Other	20
6907.3000		- Mosaic cubes and the like, other than those of subheading 6907.40	20
6907.4000		- Finishing ceramics	20
[69.08]			
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**	
		- Ceramic wares for laboratory, chemical or other technical uses:	
6909.1100		- - Of porcelain or china	20
6909.1200		- - Articles having a hardness equivalent to 9 or more on the Mohs scale	20
6909.1900		- - Other	20
6909.9000		- Other	20
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:	
6910.1010		- - - Wash basin	20
6910.1020		- - - Bath tubs ceramic	20
6910.1030		- - - Bidets ceramic	20
6910.1040		- - - Cisterns ceramic	20
6910.1050		- - - Sink ceramic	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6910.1060		- - - Toilet ceramic	20
6910.1070		- - - Urinals ceramic	20
6910.1080		- - - Water loset pans	20
6910.1090		- - - Other	20
6910.9000		- Other	20
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**	
		- Tableware and kitchenware:	
6911.1010		- - - Dinner sets	20
6911.1020		- - - Dishes	20
6911.1030		- - - Plates	20
6911.1040		- - - Tea cups and saucers	20
6911.1090		- - - Other	20
6911.9000		- Other	20
69.12		**Ceramic tableware, kitchen- ware, other household articles and toilet articles, other than of porcelain or china.**	
6912.0010		- - - Tableware and kitchenware	20
6912.0090		- - - Other	20
69.13		**Statuettes and other ornamental ceramic articles.**	
6913.1000		- Of porcelain or china	20
6913.9000		- Other	20
69.14		**Other ceramic articles.**	
6914.1000		- Of porcelain or china	20
6914.9000		- Other	20

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover:
- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05:

(a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

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

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

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

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

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7001.0000		**Cullet and other waste and scrap of glass; glass in the mass.**	11
70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**	
7002.1000		- Balls	20
7002.2000		- Rods	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Tubes:	
7002.3100		- - Of fused quartz or other fused silica	20
7002.3200		- - Of other glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300°C	20
		- - Other:	
7002.3910		- - - Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002.3920		- - - Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by flourescent tube, bulb and auto bulb industry	3
7002.3990		- - - Other	20
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.**	
		- Non- wired sheets:	
7003.1200		- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20
7003.1900		- - Other	20
7003.2000		- Wired sheets	20
7003.3000		- Profiles	20
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.**	
7004.2000		- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non- reflecting layer	20
7004.9000		- Other glass	20
70.05		**Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.**	
7005.1000		- Non- wired glass, having an absorbent, reflecting or non- reflecting layer	20
		- Other non- wired glass:	
7005.2100		- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	20
7005.2900		- - Other	20
7005.3000		- Wired glass	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
70.06		**Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.**	
7006.0010		- - - Glass plates worked	20
7006.0020		- - - Glass sheet worked	20
7006.0090		- - - Other	20
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**	
		- Toughened (tempered) safety glass:	
		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
		- - - For vehicles of chapter 87:	
7007.1111		- - - - (1) Rear and window glasses for vehicles of sub - heading 8704.3190 (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.1119		- - - - Other	35
7007.1190		- - - Other	20
7007.1900		- - Other	20
		- Laminated safety glass:	
		- - Of size and shape suitable for incorporation in vehicles, aircraft,spacecraft or vessels:	
		- - - For vehicles of chapter 87:	
7007.2111		- - - - (i) Rear and window glasses for vehicles of sub - heading 8704.3190; (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.2119		- - - - Other	35
7007.2190		- - - Other	20
7007.2900		- - Other	20
7008.0000		**Multiple- walled insulating units of glass.**	20
70.09		**Glass mirrors, whether or not framed, including rear- view mirrors.**	
		- Rear- view mirrors for vehicles:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7009.1010		- - - Rear view mirrors for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
7009.1090		- - - Other	35
		- Other:	
7009.9100		- - Unframed	20
7009.9200		- - Framed	20
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.**	
7010.1000		- Ampoules	20
7010.2000		- Stoppers, lids and other closures	20
7010.9000		- Other	20
70.11		**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode- ray tubes or the like.**	
7011.1000		- For electric lighting	16
7011.2000		- For cathode- ray tubes	11
7011.9000		- Other	20
[70.12]			
70.13		**Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).**	
7013.1000		- Of glass-ceramics	20
		- Stemware drinking glasses, other than of glass-ceramics :	
7013.2200		- - Of lead crystal	20
7013.2800		- - Other	20
		- Other drinking glasses, other than of glass ceramics:	
7013.3300		- - Of lead crystal	20
7013.3700		- - Other	20
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :	
7013.4100		- - Of lead crystal	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7013.4200		- - Of glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0 °C to 300 °C	20
7013.4900		- - Other	20
		- Other glassware :	
7013.9100		- - Of lead crystal	20
7013.9900		- - Other	20
70.14		**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.**	
7014.0010		- - - Glass for head lamps for vehicles of heading 87.11	35
7014.0020		- - - Other for motor cars and vehicles	35
7014.0090		- - - Other	20
70.15		**Clock or watch glasses and similar glasses, glasses for non- corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.**	
7015.1000		- Glasses for corrective spectacles	11
7015.9000		- Other	11
70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.**	
7016.1000		- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	20
7016.9000		- Other	20
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**	
		- Of fused quartz or other fused silica:	
7017.1010		- - - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7017.1020		- - - Beakers	3
7017.1090		- - - Other	3
7017.2000		- Of other glass having a linear coefficient of expansion not exceeding 5x10- 6 per Kelvin within a temperature range of 0°C to 300°C	3
7017.9000		- Other	3
70.18		**Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.**	
7018.1000		- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	16
7018.2000		- Glass microspheres not exceeding 1mm in diameter	11
		- Other:	
7018.9010		- - - Glass eyes	11
7018.9090		- - - Other	20
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).**	
		- Slivers, rovings, yarn and chopped strands:	
7019.1100		- - Chopped strands, of a length of not more than 50 mm	11
7019.1200		- - Rovings	11
7019.1900		- - Other	11
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.3100		- - Mats	3
7019.3200		- - Thin sheets (voiles)	20
7019.3900		- - Other	20
7019.4000		- Woven fabrics of rovings	20
		- Other woven fabrics:	
		- - Of a width not exceeding 30cm:	
7019.5110		- - - Tyre cord fabric	3
7019.5190		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7019.5200		- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2, of filaments measuring per single yarn not more than 136 tex:	20
7019.5900		- - Other	20
		- Other:	
7019.9010		- - - Insulating sleeves	11
7019.9020		- - - Glass wool	11
7019.9090		- - - Other	20
70.20		**Other articles of glass.**	
7020.0010		- - - Articles used for industrial purposes	11
7020.0020		- - - For vacuum flasks	20
7020.0030		- - - For other vacuum vessels	20
7020.0090		- - - Other	20

Section XIV

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

Chapter 71

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

Notes.

1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
   (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
   (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
   (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover:
   (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
(c) Goods of Chapter 32 (for example, lustres);
(d) Supported catalysts (heading 38.15);
(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
(f) Articles of heading 43.03 or 43.04;
(g) Goods of Section XI (textiles and textile articles);
(h) Footwear, headgear or other articles of Chapter 64 or 65;
(ij) Umbrellas, walking-sticks or other articles of Chapter 66;
(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
(m) Arms or parts thereof (Chapter 93);
(n) Articles covered by Note 2 to Chapter 95;
(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.- (A) The expression "precious metal" means silver, gold and platinum.
(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of

which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (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 (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2.- Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES	
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**	
7101.1000		- Natural pearls	3
		- Cultured pearls:	
7101.2100		- - Unworked	3
7101.2200		- - Worked	3
71.02		**Diamonds, whether or not worked, but not mounted or set.**	
7102.1000		- Unsorted	3
		- Industrial:	
7102.2100		- - Unworked or simply sawn, cleaved or bruted	3
7102.2900		- - Other	3
		- Non- industrial:	
7102.3100		- - Unworked or simply sawn, cleaved or bruted	3
7102.3900		- - Other	3
71.03		**Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi- precious stones, temporarily strung for convenience of transport.**	
7103.1000		- Unworked or simply sawn or roughly shaped	3
		- Otherwise worked:	
7103.9100		- - Rubies, sapphires and emeralds	3
7103.9900		- - Other	3
71.04		**Synthetic or reconstructed precious or semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi- precious stones,temporarily strung for convenience of transport.**	
7104.1000		- Piezo- electric quartz	3
7104.2000		- Other, unworked or simply sawn or roughly shaped	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7104.9000		- Other	3
71.05		**Dust and powder of natural or synthetic precious or semi- precious stones.**	
7105.1000		- Of diamond	3
7105.9000		- Other	3
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
71.06		**Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.**	
7106.1000		- Powder	3
		- Other:	
		- - Unwrought:	
7106.9110		- - - 50 kg and above	Rs.120/Kg
7106.9190		- - - Other	3
		- - Semi-manufactured:	
7106.9210		- - - 50 kg and above	Rs.120/Kg
7106.9290		- - - Other	3
7107.0000		**Base metals clad with silver, not further worked than semi- manufactured.**	3
71.08		**Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.**	
		- Non- monetary:	
7108.1100		- - Powder	3
		- - Other unwrought forms:	
7108.1210		- - - 5 Kg and above	Rs.2500/Kg
7108.1290		- - - Other	3
		- - Other semi-manufactured forms:	
7108.1310		- - - 5 Kg and above	Rs.2500/Kg
7108.1390		- - - Other	3
		- Monetary:	
7108.2010		- - - 5 Kg and above	Rs.2500/Kg
7108.2090		- - - Other	3
7109.0000		**Base metals or silver, clad with gold, not further worked than semi- manufactured.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
71.10		**Platinum, unwrought or in semi-manufactured forms, or in powder form.**	
		- Platinum:	
7110.1100		- - Unwrought or in powder form	3
7110.1900		- - Other	3
		- Palladium:	
7110.2100		- - Unwrought or in powder form	3
7110.2900		- - Other	3
		- Rhodium:	
7110.3100		- - Unwrought or in powder form	3
7110.3900		- - Other	3
		- Iridium, osmium and ruthenium:	
7110.4100		- - Unwrought or in powder form	3
7110.4900		- - Other	3
7111.0000		**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	3
71.12		**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.**	
7112.3000		- Ash containing precious metal or precious metal compounds	3
		- Other:	
7112.9100		- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	3
7112.9200		- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	3
7112.9900		- - Other	3
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.13		**Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.**	
		- Of precious metal whether or not plated or clad with precious metal:	
7113.1100		- - Of silver, whether or not plated or clad with other precious metal	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of other precious metal, whether or not plated or clad with precious metal:	
7113.1910		- - - Of gold	3
7113.1920		- - - Medals and medollion of precious metals	3
7113.1990		- - - Other	3
7113.2000		- Of base metal clad with precious metal	3
71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**	
		- Of precious metal whether or not plated or clad with precious metal:	
7114.1100		- - Of silver, whether or not plated or clad with other precious metal	3
7114.1900		- - Of other precious metal, whether or not plated or clad with precious metal	3
7114.2000		- Of base metal clad with precious metal	3
71.15		**Other articles of precious metal or of metal clad with precious metal.**	
7115.1000		- Catalysts in the form of wire cloth or grill, of platinum	3
7115.9000		- Other	3
71.16		**Articles of natural or cultured pearls, precious or semi- precious stones(natural, synthetic or reconstructed).**	
7116.1000		- Of natural or cultured pearls	3
7116.2000		- Of precious or semi- precious stones (natural, synthetic or reconstructed)	3
71.17		**Imitation jewellery.**	
		- Of base metal, whether or not plated with precious metal:	
7117.1100		- - Cuff-links and studs	11
7117.1900		- - Other	11
7117.9000		- Other	11
71.18		**Coin.**	
7118.1000		- Coin (other than gold coin), not being legal tender	3
7118.9000		- Other	3

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
(c) Headgear or parts thereof of heading 65.06 or 65.07;
(d) Umbrella frames or other articles of heading 66.03;
(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft)
(h) Instruments or apparatus of Section XVIII, including clock or watch springs;
(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
(k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
(l) Articles of Chapter 95 (for example, toys, games, sports requisites);
(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
(n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means :

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

3.- Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles:

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

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap:

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

(b) Powders

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

Chapter 72

Iron and steel

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

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

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

(d) Steel

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

(e) Stainless steel

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

(f) Other alloy steel

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt

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

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles,

ovals, rectangles (including squares), triangles or other convex polygons (including flattened circles and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

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

(o) Wire

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

(p) Hollow drill bars and rods

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

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**

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

- more than 0.2% of chromium

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01		**Pig iron and, spiegeleisen in pigs, blocks or other primary form.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7201.1000		- Non- alloy pig iron containing by weight 0.5 % or less of phosphorus	3
7201.2000		- Non- alloy pig iron containing by weight more than 0.5 % of phosphorus:	3
7201.5000		- Alloy pig iron; spiegeleisen:	3
72.02		**Ferro- alloys.**	
		- Ferro- manganese:	
7202.1100		- - Containing by weight more than 2 % of carbon	3
7202.1900		- - Other	3
		- Ferro- silicon:	
7202.2100		- - Containing by weight more than 55% of silicon	3
7202.2900		- - Other	3
7202.3000		- Ferro- silico- managanese	3
		- Ferro- chromium:	
7202.4100		- - Containing by weight more than 4 % of carbon	3
7202.4900		- - Other	3
7202.5000		- Ferro- silico- chromium	3
7202.6000		- Ferro- nickel	3
7202.7000		- Ferro- molybdenum	3
7202.8000		- Ferro- tungsten and ferro- silico- tungsten	3
		- Other:	
7202.9100		- - Ferro-titanium and ferro-silicon-titanium	3
7202.9200		- - Ferro-vanadium	3
7202.9300		- - Ferro-niobium	3
7202.9900		- - Other	3
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.**	
7203.1000		- Ferrous products obtained by direct reduction of iron ore	3
7203.9000		- Other	3
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**	
		- Waste and scrap of cast iron:	
7204.1010		- - - Re-rollable	3
7204.1020		- - - Waste and scrap of auto parts	35
7204.1090		- - - Other	3
		- Waste and scrap of alloy steel:	
7204.2100		- - Of stainless steel	3
7204.2900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7204.3000		- Waste and scrap of tinned iron or steel	3
		- Other waste and scrap:	
7204.4100		- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	3
		- - Other:	
7204.4910		- - - Re-rollable	3
7204.4920		- - - Waste and scrap of auto parts	35
7204.4930		- - - Waste and scrap of auto parts in pressed bundle condition	3
7204.4940		- - - Waste and scrap of compressors	3
7204.4990		- - - Other	3
7204.5000		- Remelting scrap ingots	3
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**	
7205.1000		- Granules	3
		- Powders:	
7205.2100		- - Of alloy steel	3
7205.2900		- - Other	3
		II.- IRON AND NON- ALLOY STEEL	
72.06		**Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).**	
7206.1000		- Ingots	3
7206.9000		- Other	3
72.07		**Semi- finished products of iron or non- alloy steel.**	
		- Containing by weight less than 0.25 % of carbon:	
		- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
7207.1110		- - - Billets	11
7207.1190		- - - Other	11
		- - Other, of rectangular (other than square) cross-section:	
7207.1210		- - - Billets	11
7207.1290		- - - Other	11
		- - Other:	
7207.1910		- - - Of a cross section 165 X 165 mm and above	11
7207.1920		- - - Billets	11
7207.1990		- - - Other	11
		- Containing by weight 0.25 % or more of carbon:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7207.2010		- - - Of a cross section 165 mm x 165 mm and above	11
7207.2020		- - - Billets	11
7207.2090		- - - Other	11
72.08		**Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.**	
		- In coils, not further worked than hot- rolled, with patterns in relief:	
7208.1010		- - - Of secondary quality	20
7208.1090		- - - Other	11
		- Other, in coils, not further worked than hot-rolled, pickled:	
		- - Of a thickness of 4.75 mm or more:	
7208.2510		- - - Of secondary quality	20
7208.2590		- - - Other	11
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.2610		- - - Of secondary quality	20
7208.2690		- - - Other	11
		- - Of a thickness of less than 3 mm:	
7208.2710		- - - Of secondary quality	20
7208.2790		- - - Other	11
		- Other, in coils, not further worked than hot-rolled:	
		- - Of a thickness exceeding 10 mm:	
7208.3610		- - - Of secondary quality	20
7208.3690		- - - Other	11
		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.3710		- - - Of secondary quality	20
7208.3790		- - - Other	11
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.3810		- - - Of secondary quality	20
7208.3890		- - - Other	11
		- - Of a thickness of less than 3 mm:	
7208.3910		- - - Of secondary quality	20
7208.3990		- - - Other	11
		- Not in coils, not further worked than hot- rolled, with patterns in relief:	
7208.4010		- - - Of secondary quality	20
7208.4090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other, not in coils, not further worked than hot-rolled:	
		- - Of a thickness exceeding 10 mm:	
7208.5110		- - - Of secondary quality	20
7208.5190		- - - Other	11
		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.5210		- - - Of secondary quality	20
7208.5290		- - - Other	11
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.5310		- - - Of secondary quality	20
7208.5390		- - - Other	11
		- - Of a thickness of less than 3 mm:	
7208.5410		- - - Of secondary quality	20
7208.5490		- - - Other	11
		- Other:	
7208.9010		- - - Of secondary quality	20
7208.9090		- - - Other	11
72.09		**Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold-rolled (cold- reduced), not clad, plated or coated.**	
		- In coils, not further worked than cold- rolled (cold- reduced):	
		- - Of a thickness of 3 mm or more:	
7209.1510		- - - Of secondary quality	20
7209.1590		- - - Other	11
		- - Of a thickness exceeding 1mm but less than 3 mm:	
7209.1610		- - - Of secondary quality	20
7209.1690		- - - Other	11
		- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.1710		- - - Of secondary quality	20
7209.1790		- - - Other	11
		- - Of a thickness of less than 0.5 mm:	
7209.1810		- - - Of secondary quality	20
7209.1890		- - - Other	11
		- Not in coils, not further worked than cold- rolled (cold- reduced):	
		- - Of a thickness of 3 mm or more :	
7209.2510		- - - Of secondary quality	20
7209.2590		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Of a thickness exceeding 1 mm but less than 3 mm:	
7209.2610		- - - Of secondary quality	20
7209.2690		- - - Other	11
		- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.2710		- - - Of secondary quality	20
7209.2790		- - - Other	11
		- - Of a thickness of less than 0.5 mm:	
7209.2810		- - - Of secondary quality	20
7209.2890		- - - Other	11
		- Other:	
7209.9010		- - - Of secondary quality	20
7209.9090		- - - Other	11
72.10		**Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad, plated or coated.**	
		- Plated or coated with tin:	
		- - Of a thickness of 0.5 mm or more:	
7210.1110		- - - Of secondary quality	20
7210.1190		- - - Other	11
		- - Of a thickness of less than 0.5 mm:	
7210.1210		- - - Of secondary quality	20
7210.1290		- - - Other	11
		- Plated or coated with lead, including terne-plate:	
7210.2010		- - - Of secondary quality	20
7210.2090		- - - Other	11
		- Electrolytically plated or coated with zinc:	
7210.3010		- - - Of secondary quality	20
7210.3090		- - - Other	11
		- Otherwise plated or coated with zinc:	
		- - Corrugated:	
7210.4110		- - - Of secondary quality	20
7210.4190		- - - Other	11
		- - Other:	
7210.4910		- - - Of secondary quality	20
7210.4990		- - - Other	11
		- Plated or coated with chromium oxides or with chromium and chromium oxides:	
7210.5010		- - - Of secondary quality	20
7210.5090		- - - Other	11
		- Plated or coated with aluminium:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Plated or coated with aluminium-zinc alloys:	
7210.6110		- - - Of secondary quality	20
7210.6190		- - - Other	11
		- - Other:	
7210.6910		- - - Of secondary quality	20
7210.6990		- - - Other	11
		- Painted, varnished or coated with plastics:	
7210.7010		- - - VCM or PCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	3
7210.7020		- - - Of secondary quality	20
7210.7090		- - - Other	11
		- Other:	
7210.9010		- - - Of secondary quality	20
7210.9090		- - - Other	11
72.11		**Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.**	
		- Not further worked than hot- rolled:	
		- - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211.1310		- - - Of secondary quality	20
7211.1390		- - - Other	11
		- - Other, of a thickness of 4.75 mm or more:	
7211.1410		- - - Of secondary quality	20
7211.1490		- - - Other	11
		- - Other:	
7211.1910		- - - Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	3
7211.1920		- - - Of secondary quality	20
7211.1990		- - - Other	11
		- Not further worked than cold- rolled (cold-reduced):	
		- - Containing by weight less than 0.25 % of carbon:	
7211.2310		- - - Of secondary quality	20
7211.2390		- - - Other	11
		- - Other:	
7211.2910		- - - Of secondary quality	20
7211.2990		- - - Other	11
		- Other:	
7211.9010		- - - Of secondary quality	20
7211.9090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
72.12		**Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated.**	
7212.1000		- Plated or coated with tin	20
		- Electrolytically plated or coated with zinc:	
7212.2010		- - - Of secondary quality	20
7212.2090		- - - Other	11
		- Otherwise plated or coated with zinc:	
7212.3010		- - - Of secondary quality	20
7212.3090		- - - Other	11
		- Painted, varnished or coated with plastics:	
7212.4010		- - - Of secondary quality	20
7212.4090		- - - Other	11
		- Otherwise plated or coated:	
7212.5010		- - - Of secondary quality	20
7212.5090		- - - Other	11
		- Clad:	
7212.6010		- - - Of secondary quality	20
7212.6090		- - - Other	11
72.13		**Bars and rods, hot- rolled, in irregularly wound coils, of iron or non- alloy steel.**	
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1010		- - - Of secondary quality	20
7213.1090		- - - Other	11
		- Other, of free- cutting steel:	
7213.2010		- - - Of secondary quality	20
7213.2090		- - - Other	11
		- Other:	
		- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.9110		- - - Of secondary quality	20
7213.9190		- - - Other	11
		- - Other:	
7213.9910		- - - Of secondary quality	20
7213.9990		- - - Other	11
72.14		**Other bars and rods of iron or non- alloy steel, not further worked than forged, hot- rolled, hot- drawn or hot- extruded, but including those twisted after rolling.**	
		- Forged:	
7214.1010		- - - Of secondary quality	20
7214.1090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
7214.2010		- - - Of secondary quality	20
7214.2090		- - - Other	11
		- Other, of free- cutting steel:	
7214.3010		- - - Of secondary quality	20
7214.3090		- - - Other	11
		- Other:	
		- - Of rectangular (other than square) cross-section:	
7214.9110		- - - Of secondary quality	20
7214.9190		- - - Other	11
		- - Other:	
7214.9910		- - - Of secondary quality	20
7214.9990		- - - Other	11
72.15		**Other bars and rods of iron or non- alloy steel.**	
		- Of free- cutting steel, not further worked than cold- formed or cold- finished:	
7215.1010		- - - Of secondary quality	20
7215.1090		- - - Other	11
		- Other, not further worked than cold- formed or cold- finished:	
7215.5010		- - - Of secondary quality	20
7215.5090		- - - Other	11
		- Other:	
7215.9010		- - - Of secondary quality	20
7215.9090		- - - Other	11
72.16		**Angles, shapes and sections of iron or non-alloy steel.**	
7216.1000		- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm	20
		- L or T sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm:	
7216.2100		- - L sections	20
7216.2200		- - T sections	20
		- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded of a height of 80 mm or more:	
		- - U sections:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7216.3110		- - - Of a height exceeding 150 mm	11
7216.3190		- - - Other	20
		- - I sections:	
7216.3210		- - - Of a height exceeding 200 mm	11
7216.3290		- - - Other	20
		- - H sections:	
7216.3310		- - - Of a height exceeding 250 mm	11
7216.3390		- - - Other	20
		- L or T sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of 80 mm or more:	
7216.4010		- - - Of a height exceeding 150 mm	11
7216.4090		- - - Other	20
7216.5000		- Other angles, shapes and sections, not further worked than hot- rolled, hot- drawn or extruded	20
		- Angles, shapes and sections, not further worked than cold- formed or cold- finished:	
7216.6100		- - Obtained from flat-rolled products	20
7216.6900		- - Other	20
		- Other:	
7216.9100		- - Cold-formed or cold-finished from flat-rolled products	20
7216.9900		- - Other	20
72.17		**Wire of iron or non- alloy steel.**	
7217.1000		- Not plated or coated, whether or not polished	20
7217.2000		- Plated or coated with zinc	20
		- Plated or coated with other base metals:	
7217.3010		- - - Of a kind used in manufacture of pneumatic tyres(bead wire)	11
7217.3020		- - - Steel cord wire of specification swg-20 to 34	11
7217.3090		- - - Other	20
7217.9000		- Other	20
		III.- STAINLESS STEEL	
72.18		**Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.**	
7218.1000		- Ingots and other primary forms	3
		- Other:	
7218.9100		- - Of rectangular (other than square) cross-section	3
7218.9900		- - Other	3
72.19		**Flat- rolled products of stainless steel, of a width of 600 mm or more.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Not further worked than hot- rolled, in coils:	
7219.1100		- - Of a thickness exceeding 10 mm	3
7219.1200		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	3
7219.1300		- - Of a thickness of 3 mm or more but less than 4.75 mm	3
7219.1400		- - Of a thickness of less than 3 mm	3
		- Not further worked than hot- rolled, not in coils:	
7219.2100		- - Of a thickness exceeding 10 mm	3
7219.2200		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	3
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.2310		- - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.2390		- - - Other	3
		- - Of a thickness of less than 3 mm:	
7219.2410		- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.2490		- - - Other	3
		- Not further worked than cold- rolled (cold-reduced):	
7219.3100		- - Of a thickness of 4.75 mm or more	3
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.3210		- - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3290		- - - Other	3
		- - Of a thickness exceeding 1 mm but less than 3 mm:	
7219.3310		- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3390		- - - Other	3
		- - Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7219.3410		- - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3490		- - - Other	3
		- - Of a thickness of less than 0.5 mm:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7219.3510		- - - Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7219.3590		- - - Other	3
		- Other:	
7219.9010		- - - Sheets in circular shape of all sizes	3
7219.9090		- - - Other	3
72.20		**Flat- rolled products of stainless steel, of a width of less than 600 mm.**	
		- Not further worked than hot- rolled:	
7220.1100		- - Of a thickness of 4.75 mm or more	3
		- - Of a thickness of less than 4.75 mm:	
7220.1210		- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7220.1290		- - - Other	3
		- Not further worked than cold- rolled (cold-reduced):	
7220.2010		- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7220.2090		- - - Other	3
		- Other:	
7220.9010		- - - Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7220.9090		- - - Other	3
72.21		**Bars and rods, hot- rolled, in irregularly wound coils, of stainless steel.**	
7221.0010		- - - Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	3
7221.0090		- - - Other	3
72.22		**Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.**	
		- Bars and rods, not further worked than hot-rolled, hot- drawn or extruded:	
7222.1100		- - Of circular cross-section	3
7222.1900		- - Other	3
7222.2000		- Bars and rods, not further worked than cold-formed or cold- finished	3
7222.3000		- Other bars and rods	3
7222.4000		- Angles, shapes and sections	3
7223.0000		**Wire of stainless steel.**	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
72.24		**Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel.**	
7224.1000		- Ingots and other primary forms	11
7224.9000		- Other	11
72.25		**Flat- rolled products of other alloy steel, of a width of 600 mm or more.**	
		- Of silicon- electrical steel:	
7225.1100		- - Grain-oriented	11
7225.1900		- - Other	11
7225.3000		- Other, not further worked than hot- rolled, in coils	11
7225.4000		- Other, not further worked than hot- rolled, not in coils	11
7225.5000		- Other, not further worked than cold- rolled (cold- reduced)	11
		- Other:	
7225.9100		- - Electrolytically plated or coated with zinc	11
7225.9200		- - Otherwise plated or coated with zinc	11
7225.9900		- - Other	11
72.26		**Flat- rolled products of other alloy steel, of a width of less than 600 mm.**	
		- Of silicon- electrical steel:	
7226.1100		- - Grain-oriented	11
7226.1900		- - Other	11
7226.2000		- Of high speed steel	11
		- Other:	
7226.9100		- - Not further worked than hot-rolled	11
7226.9200		- - Not further worked than cold-rolled (cold-reduced)	11
7226.9900		- - Other	11
72.27		**Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.**	
7227.1000		- Of high speed steel	11
7227.2000		- Of silico-manganese steel	11
7227.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non- alloy steel.**	
7228.1000		- Bars and rods, of high speed steel	11
		- Bars and rods, of silico- manganese steel:	
7228.2010		- - - Spring steel(SUP - 9 and equivalent)	20
7228.2090		- - - Other	11
		- Other bars and rods, not further worked than hot- rolled, hot- drawn or extruded:	
7228.3010		- - - Case Hardening Steel (conforming to AISI-8620, 20MnCr5, SCM series and equivalent	20
7228.3090		- - - Other	11
7228.4000		- Other bars rods, not further worked than forged	11
7228.5000		- Other bars and rods, not further worked than cold- formed or cold- finished	11
7228.6000		- Other bars and rods	11
7228.7000		- Angles, shapes and sections	11
7228.8000		- Hollow drill bars and rods	11
72.29		**Wire of other alloy steel.**	
7229.2000		- Of silico- manganese steel	20
7229.9000		- Other	20

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 16mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
73.01		**Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.**	
7301.1000		- Sheet piling	11
7301.2000		- Angles, shapes and sections	20
73.02		**Railway or tramway track construction material of iron or steel, the following: rails, check- rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.**	
7302.1000		- Rails	16
7302.3000		- Switch blades, crossing frogs, point rods and other crossing pieces	20
7302.4000		- Fish- plates and sole plates	20
7302.9000		- Other	20
7303.0000		**Tubes, pipes and hollow profiles, of cast iron.**	20
73.04		**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**	
		- Line pipe of a kind used for oil or gas pipelines:	
7304.1100		- - Of stainless steel	16
7304.1900		- - Other	16
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :	
7304.2200		- - Drill pipe of stainless steel	16
7304.2300		- - Other drill pipe	16
7304.2400		- - Other, of stainless steel	16
7304.2900		- - Other	20
		- Other, of circular cross-section, of iron or non-alloy steel :	
7304.3100		- - Cold-drawn or cold-rolled (cold-reduced)	16
7304.3900		- - Other	16
		- Other, of circular cross- section, of stainless steel:	
7304.4100		- - Cold-drawn or cold-rolled (cold-reduced)	3
7304.4900		- - Other	3
		- Other, of circular cross- section, of other alloy steel:	
7304.5100		- - Cold-drawn or cold-rolled (cold-reduced)	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7304.5900		- - Other	16
7304.9000		- Other	20
73.05		**Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross- sections, the external diameter of which exceeds 406.4 mm, of iron or steel.**	
		- Line pipe of a kind used for oil or gas pipelines:	
7305.1100		- - Longitudinally submerged arc welded	11
7305.1200		- - Other, longitudinally welded	11
7305.1900		- - Other	11
7305.2000		- Casing of a kind used in drilling for oil or gas	11
		- Other, welded:	
7305.3100		- - Longitudinally welded	11
7305.3900		- - Other	11
7305.9000		- Other	11
73.06		**Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.**	
		- Line pipe of a kind used for oil or gas pipelines:	
7306.1100		- - Welded, of stainless steel	16
7306.1900		- - Other	16
		- Casing and tubing of a kind used in drilling for oil or gas :	
7306.2100		- - Welded, of stainless steel	16
7306.2900		- - Other	16
		- Other, welded, of circular cross- section, of iron or non- alloy steel:	
7306.3010		- - - Copper coated mild steel tubes upto 8.5 mm dia	3
7306.3090		- - - Other	16
7306.4000		- Other, welded, of circular cross- section, of stainless steel	16
7306.5000		- Other, welded, of circular cross- section, of other alloy steel	16
		- Other, welded, of non- circular cross- section :	
7306.6100		- - Of square or rectangular cross-section	16
7306.6900		- - Of other non-circular cross-section	16
7306.9000		- Other.	16
73.07		**Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.**	
		- Cast fittings:	
		- - Of non-malleable cast iron:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7307.1110		- - - In conformance to NACE certification as per MR-175	3
7307.1190		- - - Other	20
		- - Other:	
7307.1910		- - - In conformance to NACE certification as per MR-175	3
7307.1920		- - - Semi finished malleable iron pipe fittings	11
7307.1990		- - - Other	20
		- Other, of stainless steel:	
7307.2100		- - Flanges	3
7307.2200		- - Threaded elbows, bends and sleeves	3
7307.2300		- - Butt welding fittings	3
7307.2900		- - Other	3
		- Other:	
		- - Flanges:	
7307.9110		- - - Flanges for air intake pipes for agricultural tractors (upto 60 kW) of sub - headings 8701.9220 and 8701.9320	35
7307.9120		- - - Other for motor cars and vehicles	35
7307.9190		- - - Other	20
7307.9200		- - Threaded elbows, bends and sleeves	20
7307.9300		- - Butt welding fittings	11
7307.9900		- - Other	20
73.08		**Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, lock-gates, towers, lattice masts, roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**	
7308.1000		- Bridges and bridge sections	20
7308.2000		- Towers and lattice masts	20
7308.3000		- Doors, windows and their frames and thresholds for doors	20
7308.4000		- Equipment for scaffolding, shuttering, propping or pitpropping	20
		- Other:	
7308.9010		- - - Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures.	20
7308.9020		- - - Gangways, girders, hangars, masts, hoists	20
7308.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7309.0000		**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	20
73.10		**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.**	
7310.1000		- Of a capacity of 50 l or more	20
		- Of a capacity of less than 50 l:	
7310.2100		- - Cans which are to be closed by soldering or crimping	20
7310.2900		- - Other	20
73.11		**Containers for compressed or liquefied gas, of iron or steel.**	
7311.0010		- - - For CNG	3
7311.0020		- - - For LPG	3
7311.0030		- - - For cryogenic	3
7311.0040		- - - For aerosol products	11
7311.0090		- - - Other	20
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**	
		- Stranded wire, ropes and cables:	
7312.1010		- - - Wire	20
7312.1020		- - - Rope	20
7312.1090		- - - Other	20
		- Other:	
7312.9010		- - - Steel cord (2+2x0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres	3
7312.9090		- - - Other	20
7313.0000		**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**	20
73.14		**Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Woven cloth:	
7314.1200		- - Endless bands for machinery, of stainless steel	3
7314.1400		- - Other woven cloth, of stainless steel	3
		- - Other:	
7314.1910		- - - Steel cord fabric of kind used in manaufacture of tyres	3
7314.1920		- - - Other endless bands for machinery	3
7314.1990		- - - Other	20
7314.2000		- Grill, netting and fencing, welded at the inter-section, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	20
		- Other grill, netting and fencing, welded at the inter section:	
7314.3100		- - Plated or coated with zinc	20
7314.3900		- - Other	20
		- Other cloth, grill, netting and fencing:	
7314.4100		- - Plated or coated with zinc	20
7314.4200		- - Coated with plastics	20
7314.4900		- - Other	20
7314.5000		- Expanded metal	20
73.15		**Chain and parts thereof, of iron or steel.**	
		- Articulated link chain and parts thereof:	
		- - Roller chain:	
7315.1110		- - - For vehicles of chapter 87	35
7315.1120		- - - Chain for bicycles of heading 87.12	35
7315.1190		- - - Other	20
7315.1200		- - Other chain	20
		- - Parts:	
7315.1910		- - - Adjuster for chain for vehicles of heading 87.11	35
7315.1920		- - - Other for motor cars and vehicles	35
7315.1990		- - - Other	20
7315.2000		- Skid chain	20
		- Other chain:	
7315.8100		- - Stud-link	20
7315.8200		- - Other, welded link	20
7315.8900		- - Other	20
7315.9000		- Other parts	20
7316.0000		**Anchors, grapnels and parts thereof, of iron or steel.**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
73.17		**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.**	
7317.0010		- - - Nails	20
7317.0020		- - - Tacks	20
7317.0030		- - - Drawing pins	20
7317.0090		- - - Other	20
73.18		**Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel.**	
		- Threaded articles:	
7318.1100		- - Coach screws	20
7318.1200		- - Other wood screws	20
7318.1300		- - Screw hooks and screw rings	20
7318.1400		- - Self-tapping screws	20
		- - Other screws and bolts, whether or not with their nuts or washers:	
7318.1510		- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.1520		- - - U Bolts for leaf springs for vehicles of chapter 87	35
7318.1590		- - - Other	20
		- - Nuts:	
7318.1610		- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.1620		- - -Wheel nuts for vehicles of chapter 87	35
7318.1690		- - - Other	20
7318.1900		- - Other	20
		- Non- threaded articles:	
		- - Spring washers and other lock washers:	
7318.2110		- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	3
7318.2190		- - - Other	20
		- - Other washers:	
7318.2210		- - - Thrust washers for vehicles of chapter 87	35
7318.2220		- - - Washer kick starter knuckle for vehicle of heading 87.11	35
7318.2290		- - - Other	20
7318.2300		- - Rivets	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7318.2400		- - Cotters and cotter-pins	20
7318.2900		- - Other	20
73.19		**Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.**	
7319.4000		- Safety pins and other pins	20
		- Other:	
7319.9010		- - - Sewing, darning or embroidery needles	11
7319.9090		- - - Other	20
73.20		**Springs and leaves for springs, of iron or steel.**	
		- Leaf- springs and leaves therefor:	
7320.1010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190	35
7320.1020		- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8704.2219, 8704.2299 and 8704.2390	35
7320.1030		- - - Following components for vehicle of heading 87.11:- (A) For front shocks: (1) Spring front fork (2) Spring rebound front fork (3) Ring oil seal stopper (4) Pipe comp front fork (B) For rear shocks: (1) Spring rear cushion (2) Seat spring rear cushion (3) Spring rebound rear cushion (C) For engine: (1) Spring kick starter double coil (2) Spring kick starter ratchet (3) Spring shift drum stopper (4) Spring clutch (5) Spring clutch damper (D) Other: (1) Spring oil through (2) Spring side cover lock (3) Seat valve spring outer	35
7320.1090		- - - Other	35
7320.2000		- Helical springs	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7320.9010		- - - Of a kind solely and principally used in manufacture of video cassettes	20
7320.9020		- - - Control spring for hydraulic lift for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
7320.9090		- - - Other	20
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas- rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.**	
		- Cooking appliances and plate warmers:	
		- - For gas fuel or for both gas and other fuels:	
7321.1110		- - - Cooking ranges	20
7321.1190		- - - Other	20
7321.1200		- - For liquid fuel	20
7321.1900		- - Other, including appliances for solid fuel	20
		- Other appliances:	
7321.8100		- - For gas fuel or for both gas and other fuels	20
7321.8200		- - For liquid fuel	20
7321.8900		- - Other, including appliances for solid fuel	20
7321.9000		- Parts	20
73.22		**Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel.**	
		- Radiators and parts thereof:	
7322.1100		- - Of cast iron	20
7322.1900		- - Other	20
		- Other	
7322.9010		- - - Air heaters and hot air distributors	20
7322.9090		- - - Other	20
73.23		**Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.**	
7323.1000		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7323.9100		- - Of cast iron, not enamelled	20
7323.9200		- - Of cast iron, enamelled	20
7323.9300		- - Of stainless steel	20
7323.9400		- - Of iron (other than cast iron) or steel, enamelled	20
7323.9900		- - Other	20
73.24		**Sanitary ware and parts thereof, of iron or steel.**	
		- Sinks and wash basins, of stainless steel:	
7324.1010		- - - Sinks	20
7324.1020		- - - Wash basins	20
		- Baths:	
7324.2100		- - Of cast iron, whether or not enamelled	20
7324.2900		- - Other	20
7324.9000		- Other, including parts	20
73.25		**Other cast articles of iron or steel.**	
7325.1000		- Of non- malleable cast iron	20
		- Other:	
7325.9100		- - Grinding balls and similar articles for mills	20
7325.9900		- - Other	20
73.26		**Other articles of iron or steel.**	
		- Forged or stamped, but not further worked:	
7326.1100		- - Grinding balls and similar articles for mills	20
		- - Other:	
7326.1910		- - - Forgings of crank shaft	11
7326.1920		- - - Forgings of surgical & dental instruments	3
7326.1930		- - - Steel forgings exceeding 150kg	3
7326.1990		- - - Other	20
7326.2000		- Articles of iron or steel wire	20
		- Other:	
7326.9010		- - - X-ray film hangers	20
7326.9020		- - - Tool box for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
7326.9030		- - - Shoe lasts	3
7326.9040		- - - Steel balls not exceeding 1mm diameter	3
7326.9050		- - - Clips, brackets, stays and other steel fittings for electrical wiring	20
7326.9060		- - - Clamps, hose clips, hangers other than electrical wiring	20
7326.9070		- - - Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets	20
7326.9090		- - - Other	20

Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

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

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

TABLE – Other elements

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

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

(b) **Copper alloys**

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

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

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufac-ture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non- ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

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

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

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

(h) **Tubes and pipes**

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

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

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

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

(b) **Copper-tin base alloys (bronzes)**

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

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

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7401.0000		**Copper mattes; cement copper (precipitated copper).**	3
7402.0000		**Unrefined copper; copper anodes for electrolytic refining.**	3
74.03		**Refined copper and copper alloys, unwrought.**	
		- Refined copper:	
7403.1100		- - Cathodes and sections of cathodes	3
7403.1200		- - Wire-bars	3
7403.1300		- - Billets	3
7403.1900		- - Other	3
		- Copper alloys:	
7403.2100		- - Copper-zinc base alloys (brass)	3
7403.2200		- - Copper-tin base alloys (bronze)	3
7403.2900		- - Other copper alloys (other than master alloys of heading 74.05)	3
74.04		**Copper waste and scrap.**	
7404.0010		- - - Brass scrap	3
7404.0090		- - - Other	3
7405.0000		**Master alloys of copper.**	3
74.06		**Copper powders and flakes.**	
7406.1000		- Powders of non- lameller structure	3
7406.2000		- Powders of lameller structure; flakes	3
74.07		**Copper bars, rods and profiles.**	
		- Of refined copper:	
7407.1010		- - - Bars	3
7407.1020		- - - Rods	3
7407.1030		- - - Twisted copper bars	3
7407.1040		- - - Busbars of electrolytic grade of 99.9 % purity	3
7407.1090		- - - Other	11
		- Of copper alloys:	
7407.2100		- - Of copper-zinc base alloys (brass)	3
7407.2900		- - Other	3
74.08		**Copper wire.**	
		- Of refined copper:	
7408.1100		- - Of which the maximum cross-sectional dimension exceeds 6 mm	11
7408.1900		- - Other	11
		- Of copper alloys:	
7408.2100		- - Of copper-zinc base alloys (brass)	16
7408.2200		- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
7408.2900		- - Other	11
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**	
		- Of refined copper:	
7409.1100		- - In coils	11
7409.1900		- - Other	20
		- Of copper- zinc base alloys (brass):	
7409.2100		- - In coils	3
7409.2900		- - Other	16
		- Of copper- tin base alloys (bronze):	
7409.3100		- - In coils	11
7409.3900		- - Other	11
7409.4000		- Of copper- nickel base alloys (cupro- nickel) or copper- nickel- zinc base alloys (nickel silver)	11
7409.9000		- Of other copper alloys	11
74.10		**Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.**	
		- Not backed:	
7410.1100		- - Of refined copper	3
7410.1200		- - Of copper alloys	3
		- Backed:	
7410.2100		- - Of refined copper	3
7410.2200		- - Of copper alloys	3
74.11		**Copper tubes and pipes.**	
		- Of refined copper:	
7411.1010		- - - Capillary tube of diameter upto 2.25 mm	3
7411.1020		- - - Internally grooved tubes	3
7411.1090		- - - Other	16
		- Of copper alloys:	
7411.2100		- - Of copper-zinc base alloys(brass)	3
7411.2200		- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3
7411.2900		- - Other	3
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**	
7412.1000		- Of refined copper	16
7412.2000		- Of copper alloys	16
7413.0000		**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
[74.14]			
74.15		**Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of copper.**	
7415.1000		- Nails and tacks, drawing pins, staples and similar articles	20
		- Other articles, not threaded:	
7415.2100		- - Washers (including spring washers)	20
7415.2900		- - Other	20
		- Other threaded articles:	
7415.3300		- - Screws; bolts and nuts	20
7415.3900		- - Other	20
[74.16]			
[74.17]			
74.18		**Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.**	
7418.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7418.2000		- Sanitary ware and parts thereof	20
74.19		**Other articles of copper.**	
7419.1000		- Chain and parts thereof	20
		- Other:	
7419.9100		- - Cast, moulded, stamped or forged, but not further worked	3
		- - Other:	
7419.9910		- - - Copper springs	16
7419.9990		- - - Other	20

Chapter 75

Nickel 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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight.
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys:**

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

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not

in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**	
7501.1000		- Nickel mattes	3
7501.2000		- Nickel oxide sinters and other intermediate products of nickel metallurgy	3
75.02		**Unwrought nickel.**	
7502.1000		- Nickel, not alloyed	3
7502.2000		- Nickel alloys	3
7503.0000		**Nickel waste and scrap.**	3
7504.0000		**Nickel powders and flakes.**	3
75.05		**Nickel bars, rods, profiles and wire.**	
		- Bars, rods and profiles:	
7505.1100		- - Of nickel, not alloyed	3
7505.1200		- - Of nickel alloys	3
		- Wire:	
7505.2100		- - Of nickel, not alloyed	3
7505.2200		- - Of nickel alloys	3
75.06		**Nickel plates, sheets, strip and foil.**	
7506.1000		- Of nickel, not alloyed	3
7506.2000		- Of nickel alloys	3
75.07		**Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	
		- Tubes and pipes:	
7507.1100		- - Of nickel, not alloyed	16
7507.1200		- - Of nickel alloys	16
7507.2000		- Tube or pipe fittings	16
75.08		**Other articles of nickel.**	
7508.1000		- Cloth, grill and netting, of nickel wire	16
		- Other:	
7508.9010		- - - Nickel rotary printing screen	11
7508.9090		- - - Other	16

Chapter 76

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

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

(b) **Aluminium alloys**

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

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
76.01		**Unwrought aluminium.**	
7601.1000		- Aluminium, not alloyed	3
7601.2000		- Aluminium alloys	3
76.02		**Aluminium waste or scrap.**	
7602.0010		- - - Of auto parts	30
7602.0090		- - - Other	3
76.03		**Aluminium powders and flakes.**	
7603.1000		- Powders of non- lameller structure	3
7603.2000		- Powders of lamellar structure; flakes	3
76.04		**Aluminium bars, rods and profiles.**	
		- Of aluminium, not alloyed:	
7604.1010		- - - Bars and rods	11
7604.1090		- - - Profiles	20
		- Of aluminium alloys:	
7604.2100		- - Hollow profiles	20
		- - Other:	
7604.2910		- - - Bars and rods	11
7604.2920		- - - With cladding for noclock brazing	3
7604.2990		- - - Profiles	20
76.05		**Aluminium wire.**	
		- Of aluminium, not alloyed:	
7605.1100		- - Of which the maximum cross- sectional dimension exceeds 7 mm	11
7605.1900		- - Other	20
		- Of aluminium alloys:	
7605.2100		- - Of which the maximum cross- sectional dimension exceeds 7 mm	11
7605.2900		- - Other	16
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**	
		- Rectangular (including square):	
7606.1100		- - Of aluminium, not alloyed	11
7606.1200		- - Of aluminium alloys	11
		- Other:	
		- - Of aluminium, not alloyed:	
7606.9110		- - - Aluminum sheet, anodized/polyurethene coated	3
7606.9190		- - - Other	11
		- - Of aluminium alloys:	
7606.9210		- - - Aluminium sheet, anodized/polyurethene coated	3
7606.9290		- - - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
76.07		**Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.**	
		- Not backed:	
7607.1100		- - Rolled but not further worked	20
		- - Other:	
7607.1910		- - - Adhesive tape	3
7607.1920		- - - Printed aluminium foil	16
7607.1990		- - - Other:	20
7607.2000		- Backed	20
76.08		**Aluminium tubes and pipes.**	
7608.1000		- Of aluminium, not alloyed	11
7608.2000		- Of aluminium alloys	11
7609.0000		**Aluminium tube or pipe fittings (for example, couplings,elbows, sleeves).**	20
76.10		**Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.**	
7610.1000		- Doors, windows and their frames and thresholds for doors	20
7610.9000		- Other	20
7611.0000		**Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	20
76.12		**Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.**	
7612.1000		- Collapsible tubular containers	20
		- Other:	
7612.9010		- - - Round cans in diameter exceeding 45 mm	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7612.9020		- - - Oval cans of all sizes	20
7612.9030		- - - Of a capacity upto 400 ml and bearing brand name and / or logo	20
7612.9090		- - - Other	20
76.13		**Aluminium containers for compressed or liquefied gas.**	
7613.0010		- - - Aerosol cans with valves and covers	11
7613.0090		- - - Other	20
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**	
7614.1000		- With steel core	20
7614.9000		- Other	20
76.15		**Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.**	
7615.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7615.2000		- Sanitary ware and parts thereof	20
76.16		**Other articles of aluminium.**	
7616.1000		- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers and similar articles	20
		- Other:	
7616.9100		- - Cloth, grill, netting and fencing, of aluminium wire	20
		- - Other:	
7616.9910		- - - Castings and forgings	11
7616.9920		- - - Aluminium slugs	20
7616.9930		- - - Pencil ferrules	11
7616.9990		- - - Other	20

Chapter 77

(*Reserved for possible future use in 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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

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

TABLE - Other elements

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
78.01		**Unwrought lead.**	
7801.1000		- Refined lead	3
		- Other:	
7801.9100		- - Containing by weight antimony as the principal other element	3
7801.9900		- - Other	3
7802.0000		**Lead waste and scrap.**	3
[78.03]			
78.04		**Lead plates, sheets, strip and foil; lead powders and flakes.**	
		- Plates, sheets, strip and foil:	
7804.1100		- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	16
7804.1900		- - Other	16
7804.2000		- Powders and flakes	16
[78.05]			
78.06		**Other articles of lead.**	
7806.0010		- - - Wire	11
7806.0020		- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20
7806.0090		- - - Other	20

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 (include in squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided

that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note

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

(a) **Zinc, not alloyed**
Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
79.01		**Unwrought zinc.**	
		- Zinc, not alloyed:	
7901.1100		- - Containing by weight 99.99 % or more of zinc	3
7901.1200		- - Containing by weight less than 99.99 % of zinc	3
7901.2000		- Zinc alloys	3
7902.0000		**Zinc waste and scrap.**	3
79.03		**Zinc dust, powders and flakes.**	
7903.1000		- Zinc dust	3
7903.9000		- Other	11
79.04		**Zinc bars, rods, profiles and wire.**	
7904.0010		- - - Wire	11
7904.0090		- - - Other	11
7905.0000		**Zinc plates, sheets, strip and foil.**	11
[79.06]			
79.07		**Other articles of zinc.**	
7907.0010		- - - Zinc slugs for dry battery cell containers	3
7907.0020		- - - Anodes	3
7907.0090		- - - Other	16

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 de-scaling), provided that they have not thereby assumed the character of articles or products of other headings

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
80.01		**Unwrought tin.**	
8001.1000		- Tin, not alloyed	3
8001.2000		- Tin alloys	3
8002.0000		**Tin waste and scrap.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8003.0000		**Tin bars, rods, profiles and wire**	3
[80.04]			
[80.05]			
[80.06]			
80.07		**Other articles of tin.**	
8007.0010		- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	11
8007.0020		- - - 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.	11
8007.0030		- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	16
8007.0090		- - - Other	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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**	
8101.1000		- Powders	3
		- Other:	
8101.9400		- - Unwrought tungsten, including bars and rods obtained simply by sintering	3
8101.9600		- - Wire	3
8101.9700		- - Waste and scrap	3
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8101.9910		- - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3
8101.9990		- - - Other	3
81.02		**Molybdenum and articles thereof, including waste and scrap.**	
8102.1000		- Powders	3
		- Other:	
8102.9400		- - Unwrought molybdenum, including bars and rods obtained simply by sintering	3
8102.9500		- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	3
8102.9600		- - Wire	3
8102.9700		- - Waste and scrap	3
8102.9900		- - Other	3
81.03		**Tantalum and articles thereof, including waste and scrap.**	
8103.2000		- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	3
8103.3000		- Waste and scrap	3
8103.9000		- Other	3
81.04		**Magnesium and articles thereof, including waste and scrap.**	
		- Unwrought magnesium:	
8104.1100		- - Containing at least 99.8 % by weight of magnesium	3
8104.1900		- - Other	3
8104.2000		- Waste and scrap	3
8104.3000		- Raspings, turnings and granules, graded according to size; powders	3
8104.9000		- Other	3
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**	
8105.2000		- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	3
8105.3000		- Waste and scrap	3
8105.9000		- Other	3
8106.0000		**Bismuth and articles thereof, including waste and scrap.**	3
81.07		**Cadmium and articles thereof, including waste and scrap.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8107.2000		- Unwrought cadmium; powders	3
8107.3000		- Waste and scrap	3
8107.9000		- Other	3
81.08		**Titanium and articles thereof, including waste and scrap.**	
8108.2000		- Unwrought titanium; powders	3
8108.3000		- Waste and scrap	3
8108.9000		- Other	3
81.09		**Zirconium and articles thereof, including waste and scrap.**	
8109.2000		- Unwrought zirconium; powders	3
8109.3000		- Waste and scrap	3
8109.9000		- Other	3
81.10		**Antimony and articles thereof, including waste and scrap.**	
8110.1000		- Unwrought antimony; powders	3
8110.2000		- Waste and scrap	3
8110.9000		- Other	3
8111.0000		**Manganese and articles thereof, including waste and scrap.**	3
81.12		**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**	
		- Beryllium:	
8112.1200		- - Unwrought; powders	3
8112.1300		- - Waste and scrap	3
8112.1900		- - Other	3
		- Chromium:	
8112.2100		- - Unwrought; powders	3
8112.2200		- - Waste and scrap	3
8112.2900		- - Other	3
		- Thallium:	
8112.5100		- - Unwrought; powders	3
8112.5200		- - Waste and scrap	3
8112.5900		- - Other	3
		- Other:	
8112.9200		- - Unwrought; waste and scrap; powders	3
8112.9900		- - Other	3
8113.0000		**Cermets and articles thereof, including waste and scrap.**	3

Chapter 82

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

Notes.

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

(a) Base metal;
(b) Metal carbides or cermets;
(c) Precious or semi-precious stones (natural,synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
82.01		**Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.**	
8201.1000		- Spades and shovels	16
8201.3000		- Mattocks, picks, hoes and rakes	16
8201.4000		- Axes, bill hooks and similar hewing tools	16
8201.5000		- Secateurs and similar one- handed pruners and shears (including poultry shears)	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8201.6000		- Hedge shears, two- handed pruning shears and similar two- handed shears	16
8201.9000		- Other hand tools of a kind used in agriculture, horticulture or forestry	16
82.02		**Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).**	
8202.1000		- Hand saws	11
8202.2000		- Band saw blades	3
		- Circular saw blades (including slitting or slotting saw blades):	
8202.3100		- - With working part of steel	3
8202.3900		- - Other, including parts	3
8202.4000		- Chain saw blades	11
		- Other saw blades:	
8202.9100		- - Straight saw blades, for working metal	11
		- - Other:	
8202.9910		- - - Ginsaw blades	11
8202.9990		- - - Other	11
82.03		**Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.**	
8203.1000		- Files, rasps and similar tools	11
8203.2000		- Pliers (including cutting pliers), pincers, tweezers and similar tools	11
8203.3000		- Metal cutting shears and similar tools	11
8203.4000		- Pipe- cutters, bolt croppers, perforating punches and similar tools	11
82.04		**Hand- operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.**	
		- Hand- operated spanners and wrenches:	
8204.1100		- - Non-adjustable	3
8204.1200		- - Adjustable	3
8204.2000		- Interchangeable spanner sockets, with or without handles	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
82.05		**Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine- tools or water-jet cutting machines; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks.**	
8205.1000		- Drilling, threading or tapping tools	3
8205.2000		- Hammers and sledge hammers	11
8205.3000		- Planes, chisels, guages and similar cutting tools for working wood	11
8205.4000		- Screwdrivers	11
		- Other hand tools (including glaziers' diamonds):	
8205.5100		- - Household tools	11
8205.5900		- - Other	11
8205.6000		- Blow lamps	11
8205.7000		- Vices, clamps and the like	11
8205.9000		- Other, including sets of articles of two or more subheadings of this heading	11
82.06		**Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.**	
8206.0010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
8206.0020		- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040,8701.2090 8701.9220,8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8206.0030		- - - Other for motor cars and vehicles	35
8206.0090		- - - Other	11
82.07		**Interchangeable tools for hand tools, whether or not power- operated, or for machine- tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.**	
		- Rock drilling or earth boring tools:	
8207.1300		- - With working part of cermets	3
8207.1900		- - Other, including parts	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8207.2000		- Dies for drawing or extruding metal	3
8207.3000		- Tools for pressing, stamping or punching	3
8207.4000		- Tools for trapping or threading	3
		- Tools for drilling, other than for rock drilling:	
8207.5010		- - - Drills other than parallel or straight shank twist drills	3
8207.5090		- - - Other	3
8207.6000		- Tools for boring or broaching	3
8207.7000		- Tools for milling	3
8207.8000		- Tools for turning	3
8207.9000		- Other interchangeable tools	3
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**	
8208.1000		- For metal working	3
8208.2000		- For wood working	3
8208.3000		- For kitchen appliances or for machines used by the food industry	11
8208.4000		- For agricultural, horticultural or forestry machines	3
		- Other:	
8208.9010		- - - Knives and cutting blades for paper and paper board	3
8208.9020		- - - Die steel	20
8208.9090		- - - Other	20
8209.0000		**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	3
8210.0000		**Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.**	11
82.11		**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.**	
8211.1000		- Sets of assorted articles	20
		- Other:	
8211.9100		- - Table knives having fixed blades	20
8211.9200		- - Other knives having fixed blades	20
8211.9300		- - Knives having other than fixed blades	20
8211.9400		- - Blades	20
8211.9500		- - Handles of base metal	20
82.12		**Razors and razor blade blanks in strips).**	
8212.1000		- Razors	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8212.2000		- Safety razor blades, including razor blade blanks in strips	20
8212.9000		- Other parts	20
8213.0000		**Scissors, tailors' shears and similar shears, and blades therefor.**	20
82.14		**Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).**	
8214.1000		- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20
8214.2000		- Manicure or pedicure sets and instruments (including nail files)	20
8214.9000		- Other	20
82.15		**Spoons, forks, ladles, skimmers, cake-servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tableware.**	
8215.1000		- Sets of assorted articles containing at least one article plated with precious metal	20
8215.2000		- Other sets of assorted articles	20
		- Other:	
8215.9100		- - Plated with precious metal	20
		- - Other:	
8215.9910		- - - Spoons	20
8215.9920		- - - Forks	20
8215.9990		- - - Other	20

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, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
83.01		**Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.**	
8301.1000		- Padlocks	3
		- Locks of a kind used for motor vehicles:	
8301.2010		- - - Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11	35
8301.2090		- - - Other	35
8301.3000		- Locks of a kind used for furniture	20
8301.4000		- Other locks	20
8301.5000		- Clasps and frames with clasps, incorporating locks	20
8301.6000		- Parts	20
8301.7000		- Keys presented separately	20
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat- racks, hat- pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**	
		- Hinges:	
8302.1010		- - - (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 (except die casting type, sliding door hinges and quarter window hinges)	35
		(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.2323, 8703.3223	
		(3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190	
8302.1020		- - - Of a kind used in doors of vehicles of heading 8704.2299	35
8302.1030		- - - Other for motor cars and vehicles	35
8302.1090		- - - Other	20
8302.2000		- Castors	11
		- Other mountings, fittings and similar articles suitable for motor vehicles:	
8302.3010		- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190	35
		(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 (except foamed type), 8703.2323, 8703.3223, 8704.2190 and 8704.3190	
		(3) Strikers for latches for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	
		(4) Window opening mechanism, rack and pinion type for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190	
		(5) Tail board fittings for vehicles of heading 87.11	
8302.3020		- - - Window opening mechanism, rack and pinion type for vehicles of sub-heading 8704.2219	35
8302.3090		- - - Other	35
		- Other mountings, fittings and similar articles:	
8302.4100		- - Suitable for buildings	20
8302.4200		- - Other, suitable for furniture	20
8302.4900		- - Other	20
8302.5000		- Hat- racks, hat- pegs, brackets and similar fixtures	20
8302.6000		- Automatic door closers	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8303.0000		**Armoured or reinforced safes, strong- boxes and doors and safe deposit lockers for strong- rooms, cash or deed boxes and the like, of base metal.**	20
8304.0000		**Filing cabinets, card- index cabinets, paper trays, paper rests, pen trays, office- stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.**	20
83.05		**Fittings for loose- leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.**	
8305.1000		- Fittings for loose- leaf binders or files	20
8305.2000		- Staples in strips	20
8305.9000		- Other, including parts	20
83.06		**Bells, gongs and the like, non- electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.**	
8306.1000		- Bells, gongs and the like	20
		- Statuettes and other ornaments:	
8306.2100		- - Plated with precious metal	20
8306.2900		- - Other	20
8306.3000		- Photograph, picture or similar frames; mirrors	20
83.07		**Flexible tubing of base metal, with or without fittings.**	
8307.1000		- Of iron or steel	20
8307.9000		- Of other base metal	20
83.08		**Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**	
		- Hooks, eyes and eyelets:	
8308.1010		- - - Hooks	11
8308.1020		- - - Eyes and elyelets	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8308.2000		- Tubular or bifurcated rivets	20
		- Other, including parts:	
8308.9010		- - - Clasps	20
8308.9020		- - - Buckle	20
8308.9030		- - - Frames of hand bags and purses	20
8308.9090		- - - Other	20
83.09		**Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.**	
8309.1000		- Crown corks	20
		- Other:	
8309.9010		- - - Aluminium lids for cans of carbonated soft drinks	11
8309.9090		- - -Other	20
83.10		**Sign- plates, name- plates, address- plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.**	
8310.0010		- - - Number plate assembly and parts thereof for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8310.0020		- - - Number plates assembly and parts thereof for vehicles of heading 87.11	35
8310.0030		- - - Number plates assembly and parts thereof for other motor cars and vehicles	35
8310.0090		- - - Other	20
83.11		**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.**	
8311.1000		- Coated electrodes of base metal, for electric arc- welding	20
8311.2000		- Cored wired of base metal, for electric arc-welding	16
8311.3000		- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	11
8311.9000		- Other	11

Section XVI

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

Notes.

1.- This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading40.16);

(b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or SectionXV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43 or 45 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95;or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96. 12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in headings 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 headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

1.- This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro- mechanical domestic appliances of heading 85. 09; digital cameras of heading 85.25;
(g) Radiators for the articles of Section XVII; or
(h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

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

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

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

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

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
(ii) Being freely programmed in accordance with the requirements of the user;

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

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

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

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

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

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

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

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

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

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

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

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

(iii) Loudspeakers and microphones;

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

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

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

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

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

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

9.- (A) Notes 9 (a) and 9(b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes(LED).

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
(i) the manufacture or repair of masks and reticles;
(ii) assembling semiconductor devices or electronic integrated circuits;
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

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

Subheading Notes.

1.- For the purposes of subheading 8465.20, the term .machining centres. applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2 - For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3 - For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.01		**Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**	
8401.1000		- Nuclear reactors	3
8401.2000		- Machinery and apparatus for isotopic separation, and parts thereof	3
8401.3000		- Fuel elements (cartridges) non- irradiated	3
8401.4000		- Parts of nuclear reactors	3
84.02		**Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.**	
		- Steam or other vapour generating boilers:	
		- - Watertube boilers with a steam production exceeding 45 t per hour:	
8402.1110		- - - With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm^2 pressure	20
8402.1120		- - - Waste heat boilers (WHB's)	20
8402.1130		- - - Heat recovery steam generators (HRSG's)	20
8402.1190		- - - Other	3
8402.1200		- - Watertube boilers with a steam production not exceeding 45 t per hour	20
		- - Other vapour generating boilers, including hybrid boilers:	
8402.1910		- - - Firetube boilers	20
8402.1920		- - - Waste heat boilers (WHB's)	20
8402.1930		- - - Heat recovery steam generators (HRSG's)	20
8402.1990		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8402.2000		- Super- heated water boilers	20
		- Parts:	
8402.9010		- - - For machines of heading 8402.1190	3
8402.9020		- - - For machines of heading 8402.1990	11
8402.9090		- - - Other	20
84.03		**Central heating boilers other than those of heading 84.02.**	
8403.1000		- Boilers	20
8403.9000		- Parts	11
84.04		**Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.**	
8404.1000		- Auxiliary plants for use with boilers of heading 84.02 or 84.03	11
8404.2000		- Condensers for steam or other vapour power units	20
		- Parts:	
8404.9010		- - - For machines of heading 8404.1000	3
8404.9090		- - - Other	16
84.05		**Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.**	
8405.1000		- 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	3
8405.9000		- Parts	3
84.06		**Steam turbines and other vapour turbines.**	
8406.1000		- Turbines for marine propulsion	3
		- Other turbines:	
8406.8100		- - Of an output exceeding 40 MW	3
8406.8200		- - Of an output not exceeding 40 MW	3
8406.9000		- Parts	3
84.07		**Spark- ignition reciprocating or rotary internal combustion piston engines.**	
8407.1000		- Aircraft engines	3
		- Marine propulsion engines:	
8407.2100		- - Outboard motors	3
8407.2900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	
		- - Of a cylinder capacity not exceeding 50 cc:	
8407.3110		- - - For vehicles of heading 87.11	35
8407.3190		- - - Other	35
		- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8407.3210		- - - For vehicles of heading 87.11	35
8407.3290		- - - Other	35
		- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.3310		- - - For vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35
8407.3390		- - - Other	35
8407.3400		- - Of a cylinder capacity exceeding 1,000 cc	35
		- Other engines:	
8407.9010		- - - Gas engines	3
8407.9020		- - - Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090		- - - Other	20
84.08		**Compression- ignition internal combustion piston engines (diesel or semi- diesel engines).**	
8408.1000		- Marine propulsion engines	3
		- Engines of a kind used for the propulsion of vehicles of chapter 87:	
8408.2010		- - - For agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8408.2090		- - - Other	35
8408.9000		- Other engines	20
84.09		**Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.**	
8409.1000		- For aircraft engines	3
		- Other:	
		- - suitable for use solely or principally with spark-ignition internal combustion piston engines:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8409.9110		- - - Following components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers (6) Piston (7) Sprocket Cam (8) Cylinder head upto 70 cc	35
8409.9120		- - - Following parts of engines for vehicles of Chapter 87:	35
		(1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(3) Oil pan, for automotive engines as well as for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(8) Pipe water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)	
8409.9130		- - -Following components for vehicles of Chapter 87 (1) Rings and pistons (2) Cylinder Heads (3) Inlet or exhaust valves	35
8409.9140		- - - Other parts of engines for vehicles of Chapter 87	35
8409.9150		- - - Parts for marine engines	3
		- - - Other:	
8409.9191		- - - -CNG kits for vehicles of Chapter 87	35
8409.9192		- - - -Parts for gas engine of heading 8407.9010	3
8409.9199		- - - -Other	35
		- - Other:	
8409.9910		- - - Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders (3) Cylinder Blocks (4) Cylinder Heads (5) Cylinder Liners	35
8409.9920		- - - Following other parts of engines for vehicles of Chapter 87:	35
		(1) Inlet or exhaust valves for agricultural tractors of sub - headings 8701.9220 and 8701.9320	
		(2) Exhaust manifold, inlet manifold, blanking plate/ cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)	
		(3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 60 kW) of sub - headings 8701.9220 and 8701.9320	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 41 kW)of sub - headings 8701.9220 and 8701.9320	
		(5) Rear end housing for agricultural tractors (upto 41kW) of sub - headings 8701.9220 and 8701.9320	
8409.9930		- - - Other for engine of motor cars and vehicles	35
8409.9940		- - - Parts for marine engines	3
		- - - Other:	
8409.9991		- - - -CNG kits for vehicles of Chapter 87	35
8409.9999		- - - -Other	11
84.10		**Hydraulic turbines, water wheels, and regulators therefor.**	
		- Hydraulic turbines and water wheels:	
8410.1100		- - Of a power not exceeding 1,000 kW	11
8410.1200		- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	3
8410.1300		- - Of a power exceeding 10,000 kW	3
		- Parts, including regulators:	
8410.9010		- - - For machines of heading 8410.1100	11
8410.9090		- - - Other	3
84.11		**Turbo- jets, turbo- propellers and other gas turbines.**	
		- Turbo- jets:	
8411.1100		- - Of a thrust not exceeding 25 kN	3
8411.1200		- - Of a thrust exceeding 25 kN	3
		- Turbo- propellers:	
8411.2100		- - Of a power not exceeding 1,100 kW	3
8411.2200		- - Of a power exceeding 1,100 kW	3
		- Other gas turbines:	
8411.8100		- - Of a power not exceeding 5,000 kW	3
8411.8200		- - Of a power exceeding 5,000 kW	3
		- Parts:	
8411.9100		- - Of turbo-jets or turbo-propellers	3
8411.9900		- - Other	3
84.12		**Other engines and motors.**	
8412.1000		- Reaction engines other than turbo- jets	3
		- Hydraulic power engines and motors:	
8412.2100		- - Linear acting (cylinders)	3
8412.2900		- - Other	3
		- Pneumatic power engines and motors:	
8412.3100		- - Linear acting (cylinders)	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8412.3900		- - Other	3
		- Other:	
8412.8010		- - - Wind engines (wind mills)	3
8412.8090		- - - Other	11
		- Parts:	
8412.9010		- - - For machines of heading 8412.3900 and 8412.8010	3
8412.9020		- - - For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	3
8412.9030		- - - Of wind wheels	3
8412.9040		- - - Of wind engines	3
8412.9050		- - - Of hot air engines	3
8412.9060		- - - Of compressed air engines	3
8412.9090		- - - Other	11
84.13		**Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.**	
		- Pumps fitted or designed to be fitted with a measuring device:	
8413.1100		- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	11
		- - Other:	
8413.1910		- - - Pumps for dispensing chemicals, fitted with sensor	3
8413.1990		- - - Other	20
8413.2000		- Hand pumps, other than those of subheading 8413.11 or 8413.19	16
		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010		- - - Diesel fuel injection pumps for vehicles of Chapter 87	35
8413.3020		- - - Following parts for Vehicles of sub - headings 8701.9220 and 8701.9320: (1) Oil pump assembly (2) Water pump for internal combustion piston engines	35
8413.3030		- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8413.3040		- - - Oil pump for vehicles of heading 87.11	35
8413.3050		- - - Other for the vehicles of chapter 87	35
8413.3090		- - - Other	20
8413.4000		- Concrete pumps	3
8413.5000		- Other reciprocating positive displacement pumps	20
		- Other rotary positive displacement pumps:	
8413.6010		- - - Geared pumps	3
8413.6090		- - - Other	20
		- Other centrifugal pumps:	
8413.7010		- - - Submersible pums	3
8413.7090		- - - Other	20
		- Other pumps; liquid elevators:	
8413.8100		- - Pumps	20
8413.8200		- - Liquid elevators	11
		- Parts:	
		- - Of pumps:	
8413.9110		- - - Stainless steel impellers	3
8413.9120		- - - Stainless steel fabricated laser welded chamber for pump bowl assembly	3
8413.9130		- - - Other parts for machines of headings 8413.1910, 8413.4000, 8413.6010 and 8413.7010	3
8413.9140		- - - Other parts for machines of heading 8413.1100	11
8413.9150		- - - Plunger and other pumps parts for the vehicles of chapter 87	35
8413.9190		- - - Other	20
8413.9200		- - Of liquid elevators	11
84.14		**Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.**	
8414.1000		- Vacuum pumps	3
8414.2000		- Hand- or foot- operated air pumps	11
		- Compressors of a kind used in refrigerating equipment:	
8414.3010		- - - Used with HCFC and non-CFC gases	3
8414.3020		- - - For vehicles of chapter 87	35
8414.3090		- - - Other	11
8414.4000		- Air compressors mounted on a wheeled chassis for towing	3
		- Fans:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110		- - - Ceiling fan	20
8414.5120		- - - Pedestal fan	20
8414.5130		- - - Table fan	20
8414.5140		- - - Exhaust fan	20
8414.5190		- - - Other	20
		- - Other:	
8414.5910		- - - Blowers including portable type with self contained electric motor	20
8414.5990		- - - Other	20
8414.6000		- Hoods having a maximum horizontal side not exceeding 120 cm	20
		- Other:	
8414.8010		- - - Piston type air compressors	16
8414.8020		- - - Screw compressors	16
8414.8030		- - - CNG compressors	16
8414.8040		- - - Air curtains	16
8414.8050		- - - Turbo chargers	16
8414.8090		- - - Other	16
		- Parts:	
8414.9010		- - - Of machines of heading 8414.1000 and 8414.3010	3
8414.9020		- - - Of machines of heading 8414.3090	3
8414.9090		- - - Other	16
84.15		**Air conditioning machines, comprising a motor- driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.**	
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “"split-system”":	
8415.1010		- - - Window or wall type	20
8415.1020		- - - Self contained or split type comprising of inner and outer unit whether or not imported separately	20
8415.1030		- - - Tropical MPS multi system unit 5 tonnes capacity and above	20
8415.1090		- - - Other	20
		- Of a kind used for persons, in motor vehicles:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8415.2010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	35
8415.2090		- - - Other	35
		- Other:	
8415.8100		- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20
8415.8200		- - Other, incorporating a refrigerating unit	20
8415.8300		- - Not incorporating a refrigerating unit	20
		- Parts:	
		- - - Evaporators:	
8415.9011		- - - - Enamelled and coated for antirust purposes	16
8415.9012		- - - - for vehicles of chapter 87	35
8415.9019		- - - - Other	16
		- - - Condensors:	
8415.9021		- - - - For vehicles of chapter 87	35
8415.9029		- - - - Other	16
8415.9030		- - - Covers for inner body.	16
		- - - Other:	
8415.9091		- - - - For use with air conditioning machines of PCT headings 8415.2010, 8415.2020, 8415.2030 and 8415.2090	35
8415.9099		- - - - Other	20
84.16		**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.**	
8416.1000		- Furnace burners for liquid fuel	3
8416.2000		- Other furnace burners, including combination burners	3
8416.3000		- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	3
8416.9000		- Parts	3
84.17		**Industrial or laboratory furnaces and ovens, including incinerators, non- electric.**	
		- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals:	
8417.1010		- - - Kilns	3
8417.1090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8417.2000		- Bakery ovens, including biscuit ovens	3
8417.8000		- Other	3
8417.9000		- Parts	3
84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**	
8418.1000		- Combined refrigerator- freezers, fitted with separate external doors	20
		- Refrigerators, household type:	
8418.2100		- - Compression-type	20
8418.2900		- - Other	20
8418.3000		- Freezers of the chest type, not exceeding 800 l capacity	20
8418.4000		- Freezers of the upright type, not exceeding 900 l capacity	20
8418.5000		- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	20
		- Other refrigerating or freezing equipment; heat pumps:	
8418.6100		- - Heat pumps other than air conditioning machines of heading 84.15.	20
		- - Other:	
8418.6910		- - - Milk chillers above 3000 litre capacity	11
8418.6920		- - - Refrigerating machines with engine fitted on a common base for refrigerator containers	11
8418.6930		- - - Water dispenser	20
8418.6990		- - - Other	20
		- Parts:	
8418.9100		- - Furniture designed to receive refrigerating or freezing equipment	20
		- - Other:	
8418.9910		- - - Evaporators (roll bond / fin / tube on plate types)	3
8418.9920		- - - Wire condensers	11
8418.9930		- - - Of machine of heading 8418.6910	11
8418.9990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.19		**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non- electric.**	
		- Instantaneous or storage water heaters, non-electric:	
8419.1100		- - Instantaneous gas water heaters	20
8419.1900		- - Other	20
8419.2000		- Medical, surgical or laboratory sterilisers	3
		- Dryers:	
8419.3100		- - For agricultural products	3
8419.3200		- - For wood, paper pulp, paper or paperboard	3
8419.3900		- - Other	3
8419.4000		- Distilling or rectifying plant	20
8419.5000		- Heat exchange units	20
		- Machinery for liquifying air or other gases:	
8419.6010		- - - Mist eliminator	3
8419.6090		- - - Other	3
		- Other machinery, plant and equipment:	
8419.8100		- - For making hot drinks or for cooking or heating food	20
		- - Other:	
8419.8910		- - - Cooling tower	20
8419.8990		- - - Other	20
		- Parts:	
8419.9010		- - - Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	3
8419.9020		- - - Of machine of heading 8419.4000	16
8419.9090		- - - Other	20
84.20		**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**	
8420.1000		- Calendering or other rolling machines	3
		- Parts:	
8420.9100		- - Cylinders	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8420.9900		- - Other	3
84.21		**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**	
		- Centrifuges, including centrifugal dryers:	
8421.1100		- - Cream separators	3
8421.1200		- - Clothes-dryers	20
8421.1900		- - Other	11
		- Filtering or purifying machinery and apparatus for liquids:	
8421.2100		- - For filtering or purifying water	16
8421.2200		- - For filtering or purifying beverages other than water	16
		- - Oil or petrol-filters for internal combustion engines:	
8421.2310		- - - For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	35
8421.2320		- - - For vehicles of sub - headings 8701.9220 and 8701.9320	35
8421.2390		- - - Other	35
8421.2900		- - Other	20
		- Filtering or purifying mahcinery and apparatus for gases:	
		- - Intake air filters for internal combustion engines:	
8421.3110		- - - For motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)	35
8421.3190		- - - Other	35
		- - Other:	
8421.3910		- - - Filter driers used with non-CFC refrigerant gases	3
8421.3920		- - - Filter driers used with CFC refrigerant gases	11
8421.3930		- - - Mist eleminator	3
8421.3940		- - - Air filters	20
8421.3950		- - - Filter bags	20
8421.3990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Parts:	
		- - Of centrifuges, including centrifugal dryers:	
8421.9110		- - - Of machines of heading 8421.1100 & 8421.1900	3
8421.9190		- - - Other	20
		- - Other:	
8421.9910		- - - Of machine of heading 8421.3910, 8421.3920 & 8421.3930	3
8421.9990		- - - Other	20
84.22		**Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat- shrink wrapping machinery); machinery for aerating beverages.**	
		- Dish washing machines:	
8422.1100		- - Of the household type	16
8422.1900		- - Other	16
8422.2000		- Machinery for cleaning or drying bottles or other containers	3
8422.3000		- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3
8422.4000		- Other packing or wrapping machinery (including heat- shrink wrapping machinery)	3
		- Parts:	
8422.9010		- - - Of dish washing machines	3
8422.9090		- - - Other	3
84.23		**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.**	
8423.1000		- Personal weighing machines, including baby scales; household scales	3
8423.2000		- Scales for continuous weighing of goods on conveyors	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8423.3000		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	3
		- Other weighing machinery:	
8423.8100		- - Having a maximum weighing capacity not exceeding 30 kg	3
8423.8200		- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	3
8423.8900		- - Other	3
8423.9000		- Weighing machine weights of all kinds; parts of weighing machinery	3
84.24		**Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.**	
8424.1000		- Fire extinguishers, whether or not charged	20
		- Spray guns and similar appliances:	
8424.2010		- - - For agriculture	3
8424.2020		- - - For industry	11
8424.2090		- - - Other	20
8424.3000		- Steam or sand blasting machines and similar jet projecting machines	3
		- Agricultural or horticultural sprayers :	
8424.4100		- - Portable sprayers	3
8424.4900		- - Other	3
		- Other appliances:	
8424.8200		- - Agricultural or horticultural	3
8424.8900		- - Other	3
		- Parts:	
8424.9010		- - - Of machines of heading 8424.2010, 8424.3000, 8424.4100, 8424.4900 & 8424.8200	3
8424.9090		- - - Other	3
84.25		**Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.**	
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100		- - Powered by electric motor	3
8425.1900		- - Other	3
		- Winches; capstans:	
8425.3100		- - Powered by electric motor	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8425.3900		- - Other	3
		- Jacks; hoists of a kind used for raising vehicles:	
8425.4100		- - Built-in jacking systems of a type used in garages	3
8425.4200		- - Other jacks and hoists, hydraulic	11
8425.4900		- - Other	35
84.26		**Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.**	
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
		- - Overhead travelling cranes on fixed support:	
8426.1110		- - - Not exceeding 400 metric ton	11
8426.1190		- - - Other	3
		- - Mobile lifting frames on tyres and straddle carriers:	
8426.1210		- - - Not exceeding 20 t	3
8426.1290		- - - Other	3
		- - Other:	
8426.1910		- - - Upto 400 metric ton	3
8426.1990		- - - Other	3
8426.2000		- Tower cranes	3
8426.3000		- Portal or pedestal jib cranes	3
		- Other machinery, self- propelled:	
8426.4100		- - On tyres	3
8426.4900		- - Other	3
		- Other machinery:	
8426.9100		- - Designed for mounting on road vehicles	11
8426.9900		- - Other	16
84.27		**Fork- lift trucks; other works trucks fitted with lifting or handling equipment.**	
8427.1000		- Self- propelled trucks powered by an electric motor	3
		- Other self- propelled trucks:	
8427.2010		- - - Of a capacity not exceeding 3 ton	3
8427.2090		- - - Other	3
8427.9000		- Other trucks	3
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**	
		- Lifts and skip hoists:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8428.1010		- - - Passenger lifts	3
8428.1020		- - - Skip hoists	3
8428.2000		- Pneumatic elevators and conveyors	3
		- Other continuous- action elevators and conveyors, for goods or materials:	
8428.3100		- - Specially designed for underground use	3
8428.3200		- - Other, bucket type	3
8428.3300		- - Other, belt type	3
		- - Other:	
8428.3910		- - - For cement plants	3
8428.3990		- - - Other	3
8428.4000		- Escalators and moving walkways	3
8428.6000		- Teleferics, chair- lifts, ski- draglines; traction mechanisms for funiculars	3
		- Other machinery:	
8428.9010		- - - Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8428.9020		- - - Hydraulic lift assembly / lift body (other than electronically controlled)for other vehicles	35
8428.9090		- - - Other	3
84.29		**Self- propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**	
		- Bulldozers and angledozers:	
8429.1100		- - Track laying	3
8429.1900		- - Other	3
8429.2000		- Graders and levellers	3
8429.3000		- Scrapers	3
8429.4000		- Tamping machines and road rollers	3
		- Mechanical shovels, excavators and shovel loaders:	
8429.5100		- - Front-end shovel loaders	3
8429.5200		- - Machinery with a 360^{o} revolving superstructure	3
8429.5900		- - Other	3
84.30		**Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile- extractors; snow-ploughs and snow- blowers.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8430.1000		- Pile- drivers and pile extractors	3
8430.2000		- Snow- ploughs and snow- blowers	3
		- Coal or rock cutters and tunnelling machinery:	
8430.3100		- - Self propelled	3
8430.3900		- - Other	3
		- Other boring or sinking machinery:	
8430.4100		- - Self-propelled	3
8430.4900		- - Other	3
8430.5000		- Other machinery, self- propelled	3
		- Other machinery, not self- propelled:	
8430.6100		- - Tamping or compacting machinery	3
8430.6900		- - Other	3
84.31		**Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.**	
8431.1000		- Of machinery of heading 84.25	3
8431.2000		- Of machinery of heading 84.27	3
		- Of machinery of heading 84.28:	
8431.3100		- - Of lifts, skip hoists or escalators	3
8431.3900		- - Other	3
		- Of machinery of heading 84.26, 84.29 or 84.30:	
8431.4100		- - Buckets, shovels, grabs and grips	3
8431.4200		- - Bulldozer or angledozer blades	3
8431.4300		- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	3
8431.4900		- - Other	3
84.32		**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports- ground rollers.**	
		- Ploughs:	
8432.1010		- - - Chisel ploughs	3
8432.1090		- - - Other	3
		- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100		- - Disc harrows	3
		- - Other:	
8432.2910		- - - Cultivators	3
8432.2990		- - - Other	3
		- Seeders, planters and transplanters:	
8432.3100		- - No-till direct seeders, planters and transplanters	3
8432.3900		- - Other	3
		- Manure spreaders and fertiliser distributors :	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8432.4100		- - Manure spreaders	3
8432.4200		- - Fertiliser distributors	3
		- Other machinery:	
8432.8010		- - - Rotavators	3
8432.8090		- - - Other	3
8432.9000		- Parts	3
84.33		**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.**	
		- Mowers for lawns, parks or sports- grounds:	
8433.1100		- - Powered, with the cutting device rotating in a horizontal plane	3
8433.1900		- - Other	3
8433.2000		- Other mowers, including cutters bars for tractor mounting	3
8433.3000		- Other haymaking machinery	3
8433.4000		- Straw or fodder balers, including pick- up balers	3
		- Other harvesting machinery; threshing machinery:	
8433.5100		- - Combine harvestor-threshers	3
8433.5200		- - Other threshing machinery	3
8433.5300		- - Root or tuber harvesting machines	3
8433.5900		- - Other	3
8433.6000		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	3
8433.9000		- Parts	3
84.34		**Milking machines and dairy machinery.**	
8434.1000		- Milking machines	3
8434.2000		- Dairy machinery	3
8434.9000		- Parts	3
84.35		**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**	
		- Machinery:	
8435.1010		- - - For beverage manufacturing	3
8435.1090		- - - Other	3
8435.9000		- Parts	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.36		**Other agricultural, horticultural, forestry, poultry- keeping or bee- keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.**	
8436.1000		- Machinery for preparing animal feeding stuffs	3
		- Poultry- keeping machinery; poultry incubators and brooders:	
8436.2100		- - Poultry incubators and brooders	3
8436.2900		- - Other	3
8436.8000		- Other machinery	3
		- Parts:	
8436.9100		- - Of poultry-keeping machinery or poultry incubators and brooders	3
8436.9900		- - Other	3
84.37		**Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.**	
8437.1000		- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	3
8437.8000		- Other machinery	3
8437.9000		- Parts	3
84.38		**Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.**	
8438.1000		- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	3
8438.2000		- Machinery for the manufacture of confectionery, cocoa or chocolate	3
		- Machinery for sugar manufacture:	
8438.3010		- - - For sugarcane crushers	3
8438.3090		- - - Other	3
8438.4000		- Brewery machinery	20
8438.5000		- Machinery for the preparation of meat or poultry	3
8438.6000		- Machinery for the preparation of fruits, nuts or vegetables	3
		- Other machinery:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8438.8010		- - - For cereal food manufacture	3
8438.8020		- - - For fish preparation	3
8438.8090		- - - Other	3
		- Parts:	
8438.9010		- - - Of machines of heading 8438.3000 and 8438.4000	11
8438.9090		- - - Other	3
84.39		**Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.**	
8439.1000		- Machinery for making pulp of fibrous cellulosic material	3
8439.2000		- Machinery for making paper or paperboard	3
8439.3000		- Machinery for finishing paper or paperboard	3
		- Parts:	
8439.9100		- - Of machinery for making pulp of fibrous cellulosic material	3
8439.9900		- - Other	3
84.40		**Book- binding machinery, including book-sewing machines.**	
8440.1000		- Machinery	3
8440.9000		- Parts	3
84.41		**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**	
8441.1000		- Cutting machines	3
8441.2000		- Machines for making bags, sacks or envelopes	11
8441.3000		- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	11
8441.4000		- Machines for moulding articles in paper pulp, paper or paperboard	3
8441.8000		- Other machinery	11
		- Parts:	
8441.9010		- - - Of machines of heading 8441.1000 & 8441.4000	3
8441.9090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.42		**Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).**	
8442.3000		- Machinery, apparatus and equipment	3
8442.4000		- Parts of the foregoing machinery, apparatus or equipment	3
8442.5000		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	3
84.43		**Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.**	
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
8443.1100		- - Offset printing machinery, reel-fed	3
8443.1200		- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	3
8443.1300		- - Other offset printing machinery	3
8443.1400		- - Letterpress printing machinery, reel fed, excluding flexographic printing	3
8443.1500		- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	3
8443.1600		- - Flexographic printing machinery	3
8443.1700		- - Gravure printing machinery	3
		- - Other:	
8443.1910		- - - Hot stamping machines	3
8443.1920		- - - Label printing/embossing machines	3
8443.1930		- - - Flat bed printing presses	3
8443.1940		- - - Proof presses	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - - Machinery for printing repetitive word or design or colour:	
8443.1951		- - - -On cotton textile	3
8443.1959		- - - -Other	3
8443.1990		- - - Other	3
		- Other printers, copying machines and facsimile machines, whether or not combined :	
8443.3100		- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	3
		- - Other, capable of connecting to an automatic data processing machine or to a network:	
8443.3210		- - - Dot matrix printers	3
8443.3220		- - - Ink jet printers	3
8443.3230		- - - Laser jet printers	3
8443.3240		- - - Line printer	3
8443.3250		- - - Letter quality daisy wheel printer	3
8443.3260		- - - Facsimile machine	3
8443.3290		- - - Other	3
		- - Other:	
8443.3910		- - -Photocopying apparatus	3
8443.3990		- - - Other	3
		- Parts and accessories :	
8443.9100		- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	3
		- - Other:	
8443.9910		- - - Automatic documents feeders of copying machines	3
8443.9920		- - - Paper feeders of copying machines	3
8443.9930		- - - Sorters of copying machines	3
8443.9940		- - - Other parts of copying machines	3
8443.9950		- - - Toner and ink cartridges for computer printers excluding disposable type	3
8443.9990		- - - Other	3
8444.0000		**Machines for extruding, drawing, texturing or cutting man- made textile materials.**	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.45		**Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.**	
		- Machines for preparing textile fibres:	
8445.1100		- - Carding machines	3
8445.1200		- - Combing machines	3
8445.1300		- - Drawing or roving machines	3
		- - Other:	
8445.1910		- - - Blow room machinery	3
8445.1990		- - - Other	3
8445.2000		- Textile spinning machines	3
8445.3000		- Textile doubling or twisting machines	3
		- Textile winding (including weft- winding) or reeling machines:	
8445.4010		- - - Weft winding machines	3
8445.4020		- - - Cone/bobbin winding machines	3
8445.4030		- - - Reeling machines	3
8445.4090		- - - Other	3
8445.9000		- Other	3
84.46		**Weaving machines (looms).**	
8446.1000		- For weaving fabrics of a width not exceeding 30cm	16
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.2100		- - Power looms	20
8446.2900		- - Other	3
8446.3000		- For weaving fabrics of a width exceeding 30 cm, shuttleless type	3
84.47		**Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.**	
		- Circular knitting machines:	
8447.1100		- - With cylinder diameter not exceeding 165 mm	3
8447.1200		- - With cylinder diameter exceeding 165 mm	3
8447.2000		- Flat knitting machines; stitch- bonding machines	3
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8447.9010		- - - Multi head embroidery machines	3
8447.9090		- - - Other	3
84.48		**Auxiliary machinery for use with machines of heading 84.44, 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).**	
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.1100		- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	3
8448.1900		- - Other	3
8448.2000		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	3
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
		- - Card clothing:	
8448.3110		- - - Tops and flats	16
8448.3190		- - - Other	11
8448.3200		- - Of machines for preparing textile fibres, other than card clothing	3
		- - Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310		- - - Spindle flyers and ring travellers	3
8448.3320		- - - Spindles	3
8448.3330		- - - Spinning rings	20
8448.3900		- - Other	3
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
		- - Reeds for looms, healds and heald-frames:	
8448.4210		- - - Reeds	20
8448.4290		- - - Other	11
		- - Other:	
8448.4910		- - - Shuttles	3
8448.4990		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.5100		- - Sinkers, needles and other articles used in forming stitches	3
8448.5900		- - Other	3
8449.0000		**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	3
84.50		**Household or laundry- type washing machines, including machines which both wash and dry.**	
		- Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.1100		- - Fully-automatic machines	20
8450.1200		- - Other machines, with built-in centrifugal drier	20
8450.1900		- - Other	20
8450.2000		- Machines, each of a dry linen capacity exceeding 10 kg	20
8450.9000		- Parts	20
84.51		**Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.**	
8451.1000		- Dry- cleaning machines	3
		- Drying machines	
8451.2100		- - Each of a dry linen capacity not exceeding 10 kg	3
8451.2900		- - Other	3
8451.3000		- Ironing machines and presses (including fusing presses)	3
		- Washing, bleaching or dyeing machines:	
8451.4010		- - - Washing machine	3
8451.4020		- - - Bleaching machine	3
8451.4030		- - - Dyeing machine	3
8451.5000		- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other machinery:	
8451.8010		- - - Coating or laminating machine	3
8451.8020		- - - Machinery for pressing	3
8451.8030		- - - Dressing and finishing machine	3
8451.8040		- - - Mercerizing machine	3
8451.8050		- - - Sanforizing machines	3
8451.8060		- - - Stentering machines	3
8451.8070		- - - Shrinking machines	3
8451.8090		- - - Other	3
8451.9000		- Parts	3
84.52		**Sewing machines, other than book- sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.**	
		- Sewing machines of the household type:	
8452.1010		- - - In ckd/skd condition	20
8452.1090		- - - Other	20
		- Other sewing machines:	
8452.2100		- - Automatic units	3
8452.2900		- - Other	3
8452.3000		- Sewing machine needles	3
		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:	
8452.9020		- - - Furniture, bases and covers for sewing machines and parts thereof	11
8452.9030		- - - Parts of machine of heading 8452.1090	11
8452.9090		- - - Other	3
84.53		**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**	
8453.1000		- Machinery for preparing, tanning or working hides, skins or leather	3
8453.2000		- Machinery for making or repairing footwear	3
8453.8000		- Other machinery	3
8453.9000		- Parts	3
84.54		**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.**	
8454.1000		- Converters	3
8454.2000		- Ingot moulds and ladles	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8454.3000		- Casting machines	3
8454.9000		- Parts	3
84.55		**Metal- rolling mills and rolls therefor.**	
8455.1000		- Tube mills	3
		- Other rolling mills:	
8455.2100		- - Hot or combination hot and cold	3
8455.2200		- - Cold	3
		- Rolls for rolling mills:	
8455.3010		- - - Cast iron rolls of a diameter not exceeding 91.44 cm (36")	3
8455.3090		- - - Other	3
8455.9000		- Other parts	3
84.56		**Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.**	
		- Operated by laser or other light or photon beam processes:	
		- - Operated by laser:	
8456.1110		- - - Machines for working any material by removal of material, by laser in the production of semiconductor wafers	3
8456.1190		- - - Other	3
		- - Operated by other light or photon beam processes:	
8456.1210		- - - Machines for working any material by removal of material, by other light or photon beam in the production of semiconductor wafers	3
8456.1290		- - - Other	3
		- Operated by ultrasonic processes:	
8456.2010		- - - Machines for dry-etching patterns on semiconductor materials	3
8456.2020		- - - Apparatus for stripping or cleaning semiconductor wafers	3
8456.2090		- - - Other	3
8456.3000		- Operated by electro- discharge processes	3
8456.4000		- Operated by plasma arc processess	3
8456.5000		- Water-jet cutting machines	3
8456.9000		- Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.57		**Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.**	
8457.1000		- Machining centres	3
8457.2000		- Unit construction machines (single station)	3
8457.3000		- Multi- station transfer machines	3
84.58		**Lathes (including turning centres) for removing metal.**	
		- Horizontal lathes:	
8458.1100		- - Numerically controlled	3
8458.1900		- - Other	3
		- Other lathes:	
8458.9100		- - Numerically controlled	3
8458.9900		- - Other	3
84.59		**Machine- tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.**	
8459.1000		- Way- type unit head machines	3
		- Other drilling machines:	
8459.2100		- - Numerically controlled	3
		- - Other:	
8459.2910		- - - Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	3
8459.2990		- - - Other	3
		- Other boring- milling machines:	
8459.3100		- - Numerically controlled	3
		- - Other:	
8459.3910		- - - Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	3
8459.3990		- - - Other	3
		- Other boring machines:	
8459.4100		- - Numerically controlled	3
8459.4900		- - Other	3
		- Milling machines, knee- type:	
8459.5100		- - Numerically controlled	3
		- - Other:	
8459.5910		- - - Horizontal,vertical or universal versions with longitudnal traverser upto 810 mm and table size upto 1300 x 300 mm	3
8459.5990		- - - Other	3
		- Other milling machines:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8459.6100		- - Numerically controlled	3
		- - Other:	
8459.6910		- - - Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	3
8459.6920		- - - Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	3
8459.6990		- - - Other	3
		- Other threading or tapping machines:	
8459.7010		- - - Numerically controlled	3
8459.7090		- - - Other	3
84.60		**Machine- tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.**	
		- Flat- surface grinding machines:	
8460.1200		- - Numerically controlled	3
8460.1900		- - Other	3
		- Other grinding machines :	
8460.2200		- -Centreless grinding machines, numerically controlled	3
8460.2300		- - Other cylindrical grinding machines, numerically controlled	3
8460.2400		- - Other, numerically controlled	3
8460.2900		- - Other	3
		- Sharpening (tool or cutter grinding) machines:	
8460.3100		- - Numerically controlled	3
8460.3900		- - Other	3
8460.4000		- Honing or lapping machines	3
		- Other:	
8460.9010		- - - Bench-type grinding machines	3
8460.9090		- - - Other	3
84.61		**Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.**	
		- Shaping or slotting machines:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8461.2010		- - - Shaping machines having stroke not exceeding 45 cm	3
8461.2090		- - - Other	3
8461.3000		- Broaching machines	3
8461.4000		- Gear cutting, gear grinding or gear finishing machines	3
		- Sawing or cutting- off machines:	
8461.5010		- - - High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm	3
8461.5090		- - - Other	3
8461.9000		- Other	3
84.62		**Machine- tools (including presses) for working metal by forging, hammering or die-stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.**	
		- Forging or die- stamping machines (including presses) and hammers	
8462.1010		- - - Numerically controlled	3
8462.1090		- - - Other	3
		- Bending, folding, straightening or flattening machines (including presses):	
8462.2100		- - Numerically controlled	3
8462.2900		- - Other	3
		- Shearing machines (including presses), other than combined punching and shearing machines:	
8462.3100		- - Numerically controlled	3
8462.3900		- - Other	3
		- Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.4100		- - Numerically controlled	3
8462.4900		- - Other	3
		- Other:	
		- - Hydraulic presses:	
8462.9110		- - - Of pressure not exceeding 60.963 metric tons	11
8462.9190		- - - Other	3
8462.9900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.63		**Other machine- tools for working metal or cermets, without removing material.**	
8463.1000		- Draw- benches for bars, tubes profiles, wire or the like	3
8463.2000		- Thread rolling machines	3
8463.3000		- Machines for working wire	3
8463.9000		- Other	3
84.64		**Machine- tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.**	
8464.1000		- Sawing machines	3
		- Grinding or polishing machines:	
8464.2010		- - - Grinding machines	3
8464.2090		- - - Polishing machines	3
8464.9000		- Other	3
84.65		**Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.**	
8465.1000		- Machines which can carry out different types of machining operations without tool change between such operations	3
8465.2000		- Machining centres	3
		- Other:	
		- - Sawing machines:	
8465.9110		- - - Hacksaw machines with blades of length not exceeding 45.7cm	3
8465.9190		- - - Other	3
8465.9200		- - Planing, milling or moulding (by cutting) machines	3
8465.9300		- - Grinding, sanding or polishing machines	3
8465.9400		- - Bending or assembling machines	3
8465.9500		- - Drilling or morticing machines	3
8465.9600		- - Splitting, slicing or paring machines	3
8465.9900		- - Other	3
84.66		**Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8466.1000		- Tool holders and self - opening dieheads	3
8466.2000		- Work holders	3
8466.3000		- Dividing heads and other special attachments for machines	3
		- Other:	
8466.9100		- - For machines of heading 84.64	3
8466.9200		- - For machines of heading 84.65	3
		- For machines of headings 84.56 to 84.61:	
8466.9310		- - - Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010	3
8466.9390		- - - Other	3
		- - For machines of heading 84.62 or 84.63:	
8466.9410		- - - Of machine of heading 8462.1090, 8462.9110 & 8465.9110	3
8466.9490		- - - Other	3
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non- electric motor.**	
		- Pneumatic:	
8467.1100		- - Rotary type (including combined rotary-percussion)	3
8467.1900		- - Other	3
		- With self- contained electric motor:	
8467.2100		- - Drills of all kinds	3
8467.2200		- - Saws	3
8467.2900		- - Other	3
		- Other tools:	
8467.8100		- - Chain saws	3
8467.8900		- - Other	3
		- Parts:	
8467.9100		- - Of chain saws	3
8467.9200		- - Of pneumatic tools	3
8467.9900		- - Other	3
84.68		**Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas- operated surface tempering machines and appliances.**	
8468.1000		- Hand- held blow pipes	3
8468.2000		- Other gas- operated machinery and apparatus	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8468.8000		- Other machinery and appratus	3
8468.9000		- Parts	3
[84.69]			
84.70		**Calculating machines and pocket- size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket- issuing machines and similar machines, incorporating a calculating device; cash registers.**	
8470.1000		- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	3
		- Other electronic calculating machines:	
8470.2100		- - Incorporating a printing device	3
8470.2900		- - Other	3
8470.3000		- Other calculating machines	3
8470.5000		- Cash registers	3
8470.9000		- Other	3
84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**	
		- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.3010		- - - Laptop computers, notebooks whether or not incorporating multi media kit	3
8471.3020		- - - Personal computers	3
8471.3090		- - - Other	3
		- Other 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:	
8471.4110		- - - Micro computer	3
8471.4120		- - - Large or Main frame	3
8471.4190		- - - Other	3
8471.4900		- - Other, presented in the form of systems	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8471.5000		- Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	3
		- Input or output units, whether or not containing storage units in the same housing:	
8471.6010		- - - Key boards	3
8471.6020		- - - Mouse and other pointing devices	3
8471.6030		- - - Scanner	3
8471.6090		- - - Other	3
		- Storage units:	
8471.7010		- - - Floppy disk drives	3
8471.7020		- - - Hard disk drive	3
8471.7030		- - - Tape drive	3
8471.7040		- - - CD-ROM drive	3
8471.7050		- - - Digital video disc drive	3
8471.7060		- - - Removable or exchangeable disc drives	3
8471.7090		- - - Other	3
		- Other units of automatic data processing machines:	
8471.8010		- - - C.D.ROM writer	3
8471.8090		- - - Other	3
		- Other:	
8471.9010		- - - Control units	3
8471.9020		- - - Multi media kits for PCs	3
8471.9090		- - - Other	3
84.72		**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin- sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).**	
8472.1000		- Duplicating machines	3
8472.3000		- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	3
		- Other:	
8472.9010		- - - Automated Teller Machines (ATM)	3
8472.9090		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.73		**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.**	
		- Parts and accessories of the machines of heading 84.70:	
8473.2100		- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	3
8473.2900		- - Other	3
		- Parts and accessories of the machines of heading 84.71:	
8473.3010		- - - Casings (with power supply) for computers	3
8473.3020		- - - Cleaning discs for computer drives	3
8473.3090		- - - Other	3
8473.4000		- Parts and accessories of the machines of heading 84.72	3
8473.5000		- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	3
84.74		**Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.**	
		- Sorting, screening, separating or washing machines:	
8474.1010		- - - For cement industry	16
8474.1020		- - - screening plant	3
8474.1090		- - - Other	11
		- Crushing or grinding machines:	
8474.2010		- - - For cement industry	3
8474.2090		- - - Other	3
		- Mixing or kneading machines:	
		- - Concrete or mortar mixers:	
8474.3110		- - - For cement industry	3
8474.3120		- - - Concrete batching plant	3
8474.3130		- - - Concrete transit mixer drum	3
8474.3190		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Machines for mixing mineral substances with bitumen:	
8474.3210		- - - Not exceeding 150 t/h	3
8474.3290		- - - Other	3
8474.3900		- - Other	3
		- Other machinery:	
8474.8010		- - - Hydraulic press for ceramic industry of capacity exceeding 80 tons	3
8474.8090		- - - Other	3
		- Parts:	
8474.9010		- - - Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	3
8474.9020		- - - Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	3
8474.9090		- - - Other	11
84.75		**Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.**	
8475.1000		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	3
		- Machines for manufacturing or hot working glass or glassware:	
8475.2100		- - Machines for making optical fibres and preforms thereof	3
8475.2900		- - Other	3
8475.9000		- Parts	3
84.76		**Automatic goods- vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.**	
		- Automatic beverage- vending machines:	
8476.2100		- - Incorporating heating or refrigerating devices	11
8476.2900		- - Other	11
		- Other machines:	
8476.8100		- - Incorporating heating or refrigerating devices	11
8476.8900		- - Other	11
8476.9000		- Parts	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.77		**Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.**	
8477.1000		- Injection- moulding machines	3
8477.2000		- Extruders	3
		- Blow moulding machines:	
8477.3010		- - - Of capacity not exceeding 0.22 litres	3
8477.3090		- - - Other	3
		- Vaccum moulding machines and other thermoforming machines:	
8477.4010		- - - Of capacity not exceeding 0.228 litres	3
8477.4090		- - - Other	3
		- Other machinery for moulding or otherwise forming:	
8477.5100		- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	3
8477.5900		- - Other	3
8477.8000		- Other machinery	3
8477.9000		- Parts	3
84.78		**Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.**	
8478.1000		- Machinery	3
8478.9000		- Parts	3
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:	
8479.1010		- - - Asphalt pavers	3
8479.1090		- - - Other	3
8479.2000		- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	3
8479.3000		- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	3
8479.4000		- Rope or cable making machines	3
8479.5000		- Industrial robots, not elsewhere specified or included	3
8479.6000		- Evaporative air coolers	3
		- - Passenger boarding bridges:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8479.7100		- - Of a kind used in airports	3
8479.7900		- - Other	3
		- Other machines and mechanical appliances:	
8479.8100		- - For treating metal, including electric wire coil-winders:	3
		- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210		- - - Match making machines	3
8479.8220		- - - Soap making machines	3
8479.8230		- - - Oil refining machines	3
8479.8290		- - - Other	3
		- - Other:	
8479.8910		- - - Eyeleting, fastening and thread sucking machines	3
8479.8920		- - - Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	3
8479.8930		- - - Tableting machines	3
8479.8940		- - - Capsule polishers	3
8479.8950		- - - Tyre changers	3
8479.8960		- - - 3D printer	16
8479.8990		- - - Other	3
		- - Parts:	
8479.9010		- - - Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290	3
8479.9090		- - - Other	3
84.80		**Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.**	
8480.1000		- Moulding boxes for metal foundry	3
8480.2000		- Mould bases	3
8480.3000		- Moulding patterns	3
		- Moulds for metal or metal carbides:	
8480.4100		- - Injection or compression types	3
8480.4900		- - Other	3
8480.5000		- Moulds for glass	3
8480.6000		- Moulds for mineral materials	3
		- Moulds for rubber or plastics:	
8480.7100		- - Injection or compression types	3
8480.7900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.81		**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves.**	
8481.1000		- Pressure- reducing valves	16
8481.2000		- Valves for oleohydraulic or pneumatic transmissions	16
8481.3000		- Check (nonreturn) valves	16
8481.4000		- Safety or relief valves	16
		- Other appliances:	
8481.8010		- - - Cock for fuel tank for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8481.8020		- - - Cock for fuel tank for vehicles of heading 87.11	35
8481.8030		- - - Other cocks for motor cars and vehicles	35
8481.8090		- - - Other	16
8481.9000		- Parts	11
84.82		**Ball or roller bearings.**	
8482.1000		- Ball bearings	11
8482.2000		- Tapered roller bearings, including cone and tapered roller assemblies	11
8482.3000		- Spherical roller bearings	11
8482.4000		- Needle roller bearings	11
8482.5000		- Other cylinderical roller bearings	11
8482.8000		- Other, including combined ball/ roller bearings	11
		- Parts:	
8482.9100		- - Balls, needles and rollers	3
		- - Other:	
8482.9910		- - - Rings for bearings	3
8482.9990		- - - Other	3
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**	
		- Transmission shafts (including cam shafts and crank shafts) and cranks:	
		- - - For vehicles of Chapter 87:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8483.1011		- - - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320:	35
		(1) Cam shafts (for three cylinder engines only)	
		(2) Counter shaft	
		(3) Crown wheel and pinion	
		(4) Main shaft	
		(5) Pinion constant mesh	
		(6) Pinion counter shaft (3rd)	
		(7) Pinion counter shaft (high)	
		(8) Pinion differential	
		(9) Pinion intermediate	
		(10) Pinion main drive shaft (upto 60 kW)	
		(11) Pinion main shaft inter	
		(12) Pinion PTO ground speed / PTO input	
		(13) PTO shaft assembly	
		(14)Shaft for driven gear	
		(15) Shaft for driving wheel	
		(16) Shaft for hydraulic lift machinism	
		(17) Shaft for PTO Clutch	
		(18) Shaft for PTO drive	
		(19)Shaft for PTO drive gear	
		(20) Shaft for rear drive (upto 60 kW)	
8483.1012		- - - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	35
8483.1013		- - - - Gear shift assembly complete, shaft assembly kick starter for vehicle of heading 87.11	35
8483.1019		- - - - Other	35
8483.1090		- - - Other	20
8483.2000		- Bearing housings, incorporating ball or roller bearings	16
		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.3010		- - - Plain shaft bearing and bushing for the vehicles of chapter 87	35
8483.3020		- - - Other plain shaft bearings and bushings	20
8483.3030		- - - Fabric bearings	3
8483.3090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- 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:	
		- - - For vehicles of chapter 87:	
8483.4011		- - - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
		(1) Carrier assembly planetary gears and parts thereof	
		(2) Carrier, rear axle assembly and parts thereof	
		(3) Drive gears PTO	
		(4) Fly wheel rings	
		(5) Gear 3rd / Gear drive 3rd and reverse	
		(6) Gear assembly and gears driven 3rd	
		(7) Gear assembly and gears driven 4th	
		(8) Gear constant mesh / Gear drive 4th	
		(9) Gear drive 1st and 2nd	
		(10) Gear drive Reverse, 1st and 2nd	
		(11) Gear driven 2nd	
		(12) Gear for hydraulic pump drive (for tractors upto 41 kW)	
		(13) Gear ground speed for PTO / Driven Gear for PTO	
		(14) Gear lubricating oil, (for tractors upto 60 kW)	
		(15) Gear main shaft inter and high	
		(16)Gear main shaft low / Gear driven 1st	
		(17) Gear PTO constant mesh / Drive gear PTO	
		(18) Gear PTO driven (for tractors upto 41kW)	
		(19) Gears reverse cluster / gear driven reverse	
		(20) Intermediate gear (for tractors upto 41 kW)	
		(21) Planetary gear (for tractors upto 41kW)	
		(22) Side gears / differential gears	
		(23) Timing gears (for three cylinder engines only)	
8483.4012		- - - - Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	35
8483.4019		- - - - Other	35
8483.4090		- - - Other	20
		- Flywheels and pulleys, including pulley blocks:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8483.5010		- - - (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (3) Pullys and pulley blocks for vehicles of heading 87.11	35
8483.5020		- - - (1) Fly wheels (without built-in gear ring) for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of heading 87.02 and sub-heading 8701.2020, 8701.2040, 8701.2090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8483.5030		- - - Other for engine of motor cars and vehicles	35
8483.5090		- - - Other	20
		- Clutches and shaft couplings (including universal joints):	
8483.6010		- - - Clutches	35
		- - - Other:	
8483.6091		- - - -Shaft coupling (including Universal Joints) for vehicles of heading 87.11	35
8483.6092		- - - -Other for motor cars and vehicles	35
8483.6099		- - - -Other	20
		- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	
8483.9010		- - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320:	35
		(1) Coupler differential lock/actuating collar	
		(2) Coupler PTO	
		(3) Coupler rear drive (for tractors upto 60 kW)	
		(4) Dog splitter	
		(5) Fork for clutch / lever fork for clutch	
		(6) Fork shifter planetary / Fork splitter	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(7) Parts for carrier assembly planetary gears	
		(8) Parts for rear axle carrier assembly	
		(9) Planetary coupler / sleeve sliding gear	
		(10) Shifter fork	
8483.9020		- - - For vehicles of heading 87.11	35
8483.9030		- - - Other for motor cars and vehicles	35
8483.9090		- - - Other	20
84.84		**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.**	
		- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.1010		- - - Spiral wound	3
		- - - For vehicles of Chapter 87:	
8484.1021		- - - - Gaskets and joints for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)	35
8484.1022		- - - - Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	35
8484.1029		- - - - Other	35
8484.1090		- - - Other	20
		- Mechanical seals:	
8484.2010		- - - For use with the machines/ components of vehicles of chapter 87	35
8484.2020		- - - Metal Jacketed gaskets	3
8484.2090		- - - Other	3
8484.9000		- Other	20
[84.85]			
84.86		**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.**	
8486.1000		- Machines and apparatus for the manufacture of boules or wafers	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8486.2000		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	3
8486.3000		- Machines and apparatus for the manufacture of flat panel displays	3
8486.4000		- Machines and apparatus specified in Note 9 (C) to this Chapter	3
8486.9000		- Parts and accessories.	3
84.87		**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.**	
8487.1000		- Ships' or boats' propellers and blades therefor	3
		- Other:	
8487.9010		- - - Oil seals for vehicles of chapter 87	35
8487.9090		- - - Other	20

Chapter 85

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

Notes.

1.- This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

(e) Electrically heated furniture of Chapter 94.

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

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

3 - For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

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

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

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

5.- For the purposes of heading 85.23 :

(a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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

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

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

7.- For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9.- For the purposes of headings 85.41 and 85.42 :

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

b) "Electronic integrated circuits" are :

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

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

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

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

For the purpose of this definition :

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of

detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

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

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

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

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

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

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.01		**Electric motors and generators (excluding generating sets).**	
8501.1000		- Motors of an output not exceeding 37.5 W	3
8501.2000		- Universal AC/DC motors of an output exceeding 37.5 W	3
		- Other DC motors; DC generators:	
		- - Of an output not exceeding 750 W:	
8501.3110		- - - Photovoltaic generators consisting of panels of photocells combined with other apparatus	3
8501.3190		- - - Other	3
		- - Of an output exceeding 750 W but not exceeding 75 kW:	
8501.3210		- - - Photovoltaic generators consisting of panels of photocells combined with other apparatus	3
8501.3290		- - - Other	3
8501.3300		- - Of an output exceeding 75 kW but not exceeding 375 kW	3
8501.3400		- - Of an output exceeding 375 kW	3
		- Other AC motors, single phase:	
8501.4010		- - - Of an output not exceeding 60 watts	3
8501.4090		- - - Other	20
		- Other AC motors, multi- phase:	
		- - Of an output not exceeding 750 W:	
8501.5110		- - - Submersible motors of stainless steel	3
8501.5120		- - - AC clutch motors for industrial sewing machine	3
8501.5190		- - - Other	20
		- - Of an output exceeding 750 W but not exceeding 75 kW:	
8501.5210		- - - Submersible motors of stainless steel	3
8501.5220		- - - AC clutch motors for industrial sewing machine	3
8501.5230		- - - Geared motors	20
8501.5290		- - - Other	20
		- - Of an output exceeding 75 kW:	
8501.5310		- - - Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8501.5320		- - - Submersible motors of stainless steel	3
8501.5330		- - - Geared motors	3
8501.5340		- - - H.T Motors with operating input voltage above 1 kV	3
8501.5390		- - - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- AC generators (alternators):	
8501.6100		- - Of an output not exceeding 75 kVA	20
8501.6200		- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501.6300		- - Of an output exceeding 375 kVA but not exceeding 750 kVA	20
		- - Of an output exceeding 750 kVA:	
8501.6410		- - - Of an output exceeding 750 kVA but not exceeding 1100 kVA	20
8501.6490		- - - Other	3
85.02		**Electric generating sets and rotary converters.**	
		- Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines):	
		- - Of an output not exceeding 75 kVA:	
8502.1110		- - - Of an output not exceeding 5 kVA	3
8502.1120		- - - Exceeding 5 KVA but not exceeding 20 KVA	20
8502.1130		- - - Exceeding 20 KVA but not exceeding 50 KVA	20
8502.1190		- - - Other	20
8502.1200		- - Of an output exceeding 75 kVA but not exceeding 375 kVA	16
		- - Of an output exceeding 375 kVA:	
8502.1310		- - - Of an output exceeding 375 kVA but not exceeding 1100 kVA	16
8502.1390		- - - Other	3
8502.2000		- Generating sets with spark- ignition internal combustion piston engines	11
		- Other generating sets:	
8502.3100		- - Wind-powered	3
8502.3900		- - Other	3
8502.4000		- Electric rotary converters	20
85.03		**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	
8503.0010		- - - Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5110, 8501.5210, 8501.5320, 8501.5330, 8502.3100 & 8502.3900	3
8503.0020		- - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	11
8503.0090		- - - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**	
8504.1000		- Ballasts for discharge lamps or tubes	20
		- Liquid dielectric transformers:	
8504.2100		- - Having a power handling capacity not exceeding 650 kVA	20
8504.2200		- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300		- - Having a power handling capacity exceeding 10,000 kVA	20
		- Other transformers:	
8504.3100		- - Having a power handling capacity not exceeding 1 kVA	20
8504.3200		- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20
8504.3300		- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
8504.3400		- - Having a power handling capacity exceeding 500 kVA	20
		- Static converters:	
8504.4010		- - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	16
8504.4020		- - - Battery chargers	11
8504.4090		- - - Other	16
8504.5000		- Other inductors	20
		- Parts:	
8504.9010		- - - On load-tape changer for power transformers	3
8504.9020		- - - Bushings for power transformers	3
8504.9030		- - - Of machines of heading 8504.4090	3
8504.9040		- - - Toroidal cores and strips	11
8504.9090		- - - Other	16
85.05		**Electro- magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro- magnetic lifting heads.**	
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100		- - Of metal	3
8505.1900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8505.2000		- Electro- magnetic couplings, clutches and brakes	3
8505.9000		- Other, including parts	3
85.06		**Primary cells and primary batteries.**	
8506.1000		- Manganese dioxide	11
8506.3000		- Mercuric oxide	11
8506.4000		- Silver oxide	11
8506.5000		- Lithium	11
8506.6000		- Air- zinc	11
8506.8000		- Other primary cells and primary batteries	11
		- Parts:	
8506.9010		- - - Brass caps for dry battery cell	3
8506.9090		- - - Other	3
85.07		**Electric accumulators, including separators therefor, whether or not rectangular (including square).**	
		- Lead- acid, of a kind used for starting piston engines:	
8507.1010		- - - Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8507.1020		- - - Meant for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
8507.1090		- - - Other	35
		- Other lead- acid accumulators:	
8507.2010		- - - Sealed lead-acid battries used in telephone exchanges	20
8507.2090		- - - Other	20
8507.3000		- Nickel- cadmium	11
8507.4000		- Nickel- iron	11
8507.5000		- Nickel-metal hydride	11
8507.6000		- Lithium-ion	11
8507.8000		- Other	11
8507.9000		- Parts	11
85.08		**Vacuum cleaners.**	
		- With self- contained electric motor :	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8508.1100		- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	20
8508.1900		- - Other	20
		- Other vacuum cleaners:	
8508.6010		- - - Industrial vacuum cleaner	3
8508.6090		- - - Other	20
8508.7000		- Parts	11
85.09		**Electro- mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08.**	
		- Food grinders and mixers; fruit or vegetable juice extractors:	
8509.4010		- - - Food grinders	20
8509.4020		- - - Fruit mixers	20
8509.4030		- - - Fruit or vegetable juice extractors	20
8509.8000		- Other appliances	20
8509.9000		- Parts	20
85.10		**Shavers, hair clippers and hair- removing appliances, with self- contained electric motor.**	
8510.1000		- Shavers	3
8510.2000		- Hair clippers	3
8510.3000		- Hair- removing appliances	3
8510.9000		- Parts	3
85.11		**Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines.**	
8511.1000		- Sparking plugs	11
		- Ignition magnetos; magneto- dynamos; magnetic flywheels:	
8511.2010		- - -Magneto for vehicles of heading 87.11	35
8511.2090		- - -Other	35
		- Distributors; ignition coils:	
8511.3010		- - - Ignition coils for vehicles of heading 87.11	35
8511.3020		- - - Other for motor cars and vehicles	35
8511.3090		- - -Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Starter motors and dual purpose starter-generators:	
		- - - Starter motors:	
8511.4011		- - - -For agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8511.4012		- - - -Other for motor cars and vehicles	35
8511.4019		- - - -Other	20
8511.4090		- - - Other	35
		- Other generators:	
8511.5010		- - - Alternator assembly for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8511.5020		- - - Alternator assembly for other motor cars and vehicles	35
8511.5090		- - - Other	20
		- Other equipment:	
8511.8010		- - - Heater/glow plugs for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35
8511.8020		- - - Heater/glow plugs for other motor cars and vehicles	35
8511.8030		- - - Capacitor Discharge Ignition (CDI) unit for vehicles of heading 87.11	35
8511.8040		- - - Capacitor Discharge Ignition (CDI) unit for other motor cars and vehicles	35
8511.8090		- - - Other	20
		- Parts:	
8511.9010		- - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	35
8511.9020		- - - Other for motor cars and vehicles	35
8511.9090		- - - Other	20
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**	
8512.1000		- Lighting or visual signalling equipment of a kind used on bicycles	20
		- Other lighting or visual signalling equipment:	
8512.2010		- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	
		(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.	
		(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190	
		(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.3130, 8704.3150, 8704.3190 and 87.11	
		(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150 and 8704.3190	
		(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 cc) and vehicles of sub-heading 8703.2115 and 8704.3150 winking devices for vehicles of heading 87.11	
		(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 and 8703.3225	
8512.2020		- - - Following components of motor vehicles; (1) Head light for vehicles of sub - headings 8701.9220 and 8701.9320	35
		(2) Lamp assembly, front turn signal for vehicles of sub - headings 8701.9220, 8701.9320 and 8704.2219	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(3) Lamp assembly for illuminating license plate for vehicles of sub - headings 8701.9220 and 8701.9320	
		(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	
		(5) Lamp assembly, side body turning indicator for vehicles of sub- headings 8701.9220 and 8701.9320	
		(6) Car ceiling lamp/room lamp for vehicles of sub- heading 8704.2219	
8512.2090		- - - Other	35
		- Sound signalling equipment:	
8512.3010		- - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11	35
8512.3020		- - - For vehicles of heading 87.02 and sub-headings 8701.9220 and 8701.9320	35
8512.3030		- - - Anti-theft alarm system for vehicles of chapter 87	35
8512.3090		- - - Other	35
		- Windscreen wipers, defrosters and demisters:	
8512.4010		- - - (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223, 8703.3225 and 8704.2190 (2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.3130 and 8704.3190	35
8512.4020		- - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	35
8512.4090		- - - Other	35
		- Parts:	
8512.9010		- - - Parts of the products of sub-headings 8512.4010	35
8512.9020		- - - Knobs for light switches for agricultural tractors of sub - headings 8701.9220 and 8701.9320	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8512.9030		- - - Knobs for light switches for motor cars and vehicles	35
8512.9090		- - - Other	35
85.13		**Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.**	
		- Lamps:	
8513.1010		- - - Miners' safety lamps	3
8513.1020		- - - Other safety lamps; Morse signalling lamps; examination lamps	16
8513.1030		- - - Rechargeable emergency light	11
8513.1040		- - - Torches	11
8513.1050		- - - Huricane lanterns	11
8513.1090		- - - Other	16
		- Parts:	
8513.9010		- - - Of Miners' safety lamps	3
8513.9090		- - - Other	11
85.14		**Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.**	
8514.1000		- Resistance heated furnaces and ovens	3
8514.2000		- Furnaces and ovens functioning by induction or dielectric loss	3
8514.3000		- Other Furnaces and ovens	3
8514.4000		- Other equipment for the heat treatment of materials by induction or dielectric loss	3
8514.9000		- Parts	3
85.15		**Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.**	
		- Brazing or soldering machines and apparatus:	
8515.1100		- - Soldering iron and guns	3
8515.1900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Machines and apparatus for resistance welding of metal:	
8515.2100		- - Fully or partly automatic	3
8515.2900		- - Other	3
		- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100		- - Fully or partly automatic	3
8515.3900		- - Other	3
8515.8000		- Other machines and apparatus	3
8515.9000		- Parts	3
85.16		**Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**	
8516.1000		- Electric instantaneous or storage water heaters and immersion heaters	20
		- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100		- - Storage heating radiators	20
8516.2900		- - Other	20
		- Electro- thermic hair- dressing or hand- drying apparatus:	
8516.3100		- - Hair dryers	20
8516.3200		- - Other hair-dressing apparatus	20
8516.3300		- - Hand-drying apparatus	20
8516.4000		- Electric smoothing irons	20
8516.5000		- Microwave ovens	20
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010		- - - Electric oven	20
8516.6020		- - - Electric ranges	20
8516.6030		- - - Electric roasters/grillers	20
8516.6090		- - - Other	20
		- Other electro- thermic appliances:	
8516.7100		- - Coffee or tea makers	20
8516.7200		- - Toasters	20
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8516.7910		- - - Insect killers	20
8516.7990		- - - Other	20
		- Electric heating resistors:	
8516.8010		- - - Electric Heating Element for Refrigerators/Power condensation heater for motors	11
8516.8090		- - - Other	20
8516.9000		- Parts	3
85.17		**Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**	
		- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.1100		- - Line telephone sets with cordless handsets	20
		- - Telephones for cellular networks or for other wireless networks:	
8517.1210		- - - Cellular mobile phone	Rs.250/set
8517.1220		- - - Fixed wireless terminal and CDMA	16
8517.1230		- - - Satellite mobile phone, whether or not functional on cellular networks	11
8517.1290		- - - Other	20
		- - Other:	
8517.1810		- - - Video phones	11
8517.1890		- - - Other	11
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
8517.6100		- - Base stations	11
		- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8517.6210		- - - Voice fequency telegraphy	11
8517.6220		- - - Modems	11
8517.6230		- - - High bit rate digital hierarchy system (SDH)	11
8517.6240		- - - Digital loop carrier system (DLC)	11
8517.6250		- - - Synchronous digital hierarchy system (SDH)	11
8517.6260		- - - Multiplexers, statistical multiplexers	11
8517.6270		- - - Routers	3
8517.6290		- - - Other	16
		- - Other:	
8517.6910		- - - ISDN system	11
8517.6920		- - - ISDN terminal adapters	11
8517.6940		- - - Subscriber end equiment	11
8517.6950		- - - Set top boxes for gaining access to internet	11
8517.6960		- - - Attachements for telephones	11
8517.6970		- - - Networking equipments like LAN bridges, hubs, switches and repeaters	3
8517.6980		- - - Multi-station access units	3
8517.6990		- - - Other	16
8517.7000		- Parts	11
85.18		**Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets.**	
		- Microphones and stands therefor:	
8518.1010		- - - Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	3
8518.1090		- - - Other	16
		- Loudspeakers, whether or not mounted in their enclosures:	
8518.2100		- - Single loudspeakers, mounted in their enclosure	20
8518.2200		- - Multiple loudspeakers, mounted in the same enclosure	20
		- - Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8518.2910		- - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	3
8518.2990		- - - Other	20
8518.3000		- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518.4000		- Audio- frequency electric amplifiers	20
8518.5000		- Electric sound amplifier sets	20
8518.9000		- Parts	16
85.19		**Sound recording or reproducing apparatus.**	
8519.2000		- Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment	20
8519.3000		- Turntables (record- decks)	20
8519.5000		- Telephone answering machines	20
		- Other apparatus:	
		- - Using magnetic, optical or semiconductor media:	
8519.8110		- - - Dubbing system of a kind used in film studios and production houses	3
8519.8190		- - - Other	20
		- - Other:	
8519.8910		- - - Compact disc players	20
8519.8920		- - - Dubbing system of a kind used in film studios and production houses	3
8519.8930		- - - MP-3 player	20
8519.8990		- - - Other	20
[85.20]			
85.21		**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**	
		- Magnetic tape- type:	
8521.1010		- - - V.C.R.	20
8521.1020		- - - V.C.P.	20
8521.1090		- - - Other	20
		- Other:	
8521.9010		- - - Laser video Disc Player	20
8521.9090		- - - Other	20
85.22		**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.**	
8522.1000		- Pick- up cartridges	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8522.9000		- Other	3
85.23		**Discs, tapes, solid- state non- volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.**	
		- Magnetic media :	
8523.2100		- - Cards incorporating a magnetic stripe	3
		- - Other:	
8523.2910		- - - Magnetic discs	3
8523.2920		- - - Video magnetic tapes including those in hubs and reels, rools, pancakes and jumbo rolls	20
8523.2930		- - - Audio cassettes	20
8523.2940		- - - Video cassettes	20
8523.2990		- - - Other	20
		- Optical media:	
		- - Unrecorded:	
8523.4110		- - - Compact disc (CD)	11
8523.4120		- - - Digital versatile discs (DVD)	11
8523.4190		- - - Other	11
		- - Other:	
8523.4910		- - - containing software	11
8523.4920		- - - Discs for laser reading system containing audio material	11
8523.4930		- - - Discs for laser reading system containing images or video material	11
8523.4990		- - - Other	11
		- Semiconductor media :	
		- - Solid-state non-volatile storage devices:	
8523.5110		- - - Multimedia memory cards (MMC), SD cards	3
8523.5120		- - - Other multimedia storage devices capable of connecting to an automatic data processing machine	3
8523.5130		- - - Containing software	11
8523.5190		- - - Other	3
		- - “Smart cards”:	
8523.5210		- - - SIM cards	3
8523.5220		- - - Memoray cards	3
8523.5290		- - - Other	3
		- - Other:	
8523.5910		- - - Proximity cards and tags	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8523.5990		- - - Other	11
		- Other:	
8523.8010		- - - Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	3
8523.8020		- - - Gramophone records	20
8523.8030		- - - Information technology software	3
8523.8040		- - - Video tapes of education nature	3
8523.8050		- - - Digital Quran	3
8523.8090		- - - Other	11
[85.24]			
85.25		**Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**	
		- Transmission apparatus	
8525.5010		- - - Radio broadcast transmitter	16
8525.5020		- - - TV broadcast transmitter	16
8525.5030		- - - Communication jamming equipment	16
8525.5040		- - - Wireless microphone	16
8525.5090		- - - Other	3
		- Transmission apparatus incorporating reception apparatus:	
8525.6010		- - - Blue tooth whether or not capable Of connecting to an automatic data processing machine	11
8525.6020		- - - Radio paging apparatus	11
8525.6030		- - - Walkie talkie set	11
8525.6040		- - - VSAT terminals	11
8525.6050		- - - Other satellite communication equipment	11
8525.6060		- - - Vehicle tracking system	11
8525.6070		- - - Modems	11
8525.6090		- - - Other	11
		- Television cameras, digital cameras and video camera recorders:	
8525.8010		- - - Close circuit TV cameras	11
8525.8020		- - - Multimedia still/video camera	11
8525.8030		- - - Television cameras	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8525.8040		- - - Digital cameras	11
8525.8050		- - - Video cameras recorders	11
8525.8090		- - - Other	11
85.26		**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**	
8526.1000		- Radar apparatus	3
		- Other:	
8526.9100		- - Radio navigational aid apparatus	3
8526.9200		- - Radio remote control apparatus	3
85.27		**Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.**	
		- Radio-broadcast receivers capable of operating without an external source of power :	
8527.1200		- - Pocket-size radio cassette-players	20
8527.1300		- - Other Apparatus combined with sound recording or reproducing Apparatus	20
8527.1900		- - Other	20
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
		- - Combined with sound recording or reproducing apparatus:	
8527.2110		- - - For vehicles of chapter 87	35
8527.2190		- - - Other	20
		- - Other:	
8527.2910		- - - For vehicles of chapter 87	35
8527.2990		- - - Other	20
		- Other :	
8527.9100		- - Combined with sound recording or reproducing apparatus	20
8527.9200		- - not combined with sound recording or reproducing apparatus but combined with a clock	20
		- - Other:	
8527.9910		- - - Modems	11
8527.9990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.28		**Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.**	
		- Cathode-ray tube monitors :	
8528.4200		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
8528.4900		- - Other	20
		- Other monitors :	
8528.5200		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
8528.5900		- - Other	20
		- Projectors :	
		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:	
8528.6210		- - - Multimedia projector	3
8528.6290		- - - Other	3
8528.6900		- - Other	20
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		- - Not designed to incorporate a video display or screen:	
8528.7110		- - - Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	20
8528.7190		- - - Other	20
		- - Other, colour:	
		- - - Television set:	
8528.7211		- - - - LCD and LED	20
8528.7212		- - - - Other	20
8528.7290		- - - Other	20
8528.7300		- - Other, monochrome	20
85.29		**Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010		- - - Parts and accessories for cable TV/Satellite receiver i.e, (spliter, channel combiners, signal amplifiers etc)	20
8529.1020		- - - LNB, actuators	20
8529.1090		- - - Other	16
		- Other:	
8529.9020		- - - T.V tuners	3
8529.9030		- - - T.V. converter box	20
8529.9090		- - - Other	20
85.30		**Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).**	
8530.1000		- Equipment for railways or tramways	3
8530.8000		- Other equipment	3
8530.9000		- Parts	3
85.31		**Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.**	
8531.1000		- Burglar or fire alarms and similar apparatus	3
8531.2000		- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	20
8531.8000		- Other apparatus	11
		- Parts:	
8531.9010		- - - Panic button	3
8531.9020		- - - Parts of apparatus of sub-heading 8531.2000	3
8531.9090		- - - Other	3
85.32		**Electrical capacitors, fixed, variable or adjustable (pre- set).**	
8532.1000		- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	20
		- Other fixed capacitors:	
8532.2100		- - Tantalum	11
8532.2200		- - Aluminium electroylic	20
8532.2300		- - Ceramic dielectric, single layer	11
8532.2400		- - Ceramic dielectric, multilayer	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8532.2500		- - Dielectric of paper or plastics	20
8532.2900		- - Other	20
		- Variable or adjustable (pre- set) capacitors:	
8532.3090		- - - Other	20
		- Parts:	
8532.9010		- - - Capaciters decks of metal or plastic with terminals or connectors	11
8532.9020		- - - Capaciters terminals	11
8532.9090		- - - Other	20
85.33		**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**	
8533.1000		- Fixed carbon resistors, composition or film types	3
		- Other fixed resistors:	
8533.2100		- - For a power handling capacity not exceeding 20 W	3
8533.2900		- - Other	3
		- Wirewound variable resistors, including rheostats and potentiometers:	
8533.3100		- - For a power handling capacity not exceeding 20 W	3
8533.3900		- - Other	3
8533.4000		- Other variable resistors, including rheostats and potentiometers	3
8533.9000		- Parts	3
8534.0000		**Printed circuits.**	20
85.35		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.**	
8535.1000		- Fuses	20
		- Automatic circuit breakers:	
		- - For a voltage of less than 72.5 kV:	
8535.2110		- - - Upto 17.5 kV	20
8535.2190		- - - Other	11
8535.2900		- - Other	11
		- Isolating switches and make- and- break switches:	
8535.3010		- - - For a voltage upto 145 kV	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8535.3090		- - - Other	11
		- Lightening arrestors, voltage limiters and surge suppressors:	
8535.4010		- - - For a voltage upto 245 kV	20
8535.4090		- - - Other	11
8535.9000		- Other	11
85.36		**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.**	
8536.1000		- Fuses	20
		- Automatic circuit breakers:	
8536.2010		- - - Circuit breakers above 10 amp	3
8536.2020		- - - Air Circuit breakers, multi phase	3
8536.2090		- - - Other	20
8536.3000		- Other apparatus for protecting electrical circuits	20
		- Relays:	
8536.4100		- - For a voltage not exceeding 60 V	3
8536.4900		- - Other	3
		- Other switches:	
8536.5010		- - - Pressure switches	11
		- - - Switches for vehicles of chapter 87	
8536.5021		- - - - (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc) (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190 (4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190	35
8536.5022		- - - - Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub - headings 8701.9220 and 8701.9320	35
8536.5029		- - - -Other	35

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- - - Other:	
8536.5091		- - - -Other for motor cars and vehicles	35
8536.5099		- - - -Other	20
		- Lamp- holders, plugs and sockets:	
8536.6100		- - Lamp-holders	20
		- - Other:	
8536.6910		- - - Plugs and Sockets with pins 16 and above	3
8536.6990		- - - Other	20
8536.7000		- Connectors for optical fibres, optical fibre bundles or cables	20
		- Other apparatus:	
8536.9010		- - - Wafer probers	3
8536.9030		- - - Mangetic contactors/thermal protectors for motors	11
8536.9090		- - - Other	20
85.37		**Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.**	
		- For a voltage not exceeding 1,000 V:	
8537.1010		- - - Fuse boxes with fuses for vehicles of heading 87.11	35
8537.1020		- - - Fuse boxes for other motor cars and vehicles	35
8537.1090		- - - Other	20
8537.2000		- For a voltage exceeding 1,000 V	20
85.38		**Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.**	
8538.1000		- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	20
		- Other:	
8538.9010		- - - Vacuum Interrupters for vacuum circuit breakers	3
8538.9090		- - - Other	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.39		**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra- red lamps; arc- lamps; light-emitting diode (LED) lamps.**	
8539.1000		- Sealed beam lamp units	35
		- Other filament lamps, excluding ultra- violet or infra- red lamps:	
		- - Tungsten halogen:	
8539.2110		- - - Bulbs for automotive vehicles	35
8539.2190		- - - Other	11
8539.2200		- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20
		- - Other:	
8539.2910		- - - For automotive vehicles	35
8539.2920		- - - For flash light	20
8539.2990		- - - Other	20
		- Discharge lamps, other than ultra- violet lamps:	
		- - Fluorescent, hot cathode:	
8539.3110		- - - Energy saving lamp	3
8539.3120		- - - Energy saving tube	3
8539.3190		- - - Other	20
		- - Mercury or sodium vapour lamps; metal halide lamps:	
8539.3210		- - - Energy saving lamp	3
8539.3220		- - - Energy saving tube	3
8539.3290		- - - Other	20
8539.3900		- - Other	20
		- Ultra- violet or infra- red lamps; arc- lamps:	
8539.4100		- - Arc-lamps	20
		- - Other:	
8539.4910		- - - Infra-red lamp	20
8539.4920		- - - Ultra-violet lamps	20
		- Light-emitting diode (LED) lamps:	
8539.5010		- - - Bulb	3
8539.5020		- - - Tube	3
		- Parts:	
8539.9010		- - - Tungsten filament and lead in wire for bulbs and tube lights	3
8539.9020		- - - Base cap for bulb	3
8539.9030		- - - Base cap for tube light	11
8539.9040		- - - Parts for energy saving lamps	3
8539.9090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.40		**Thermionic, cold cathode or photo- cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode- ray tubes, television camera tubes).**	
		- Cathode- ray television picture tubes, including video monitor cathode- ray tubes:	
8540.1100		- - Colour	3
8540.1200		- - Monochrome	3
8540.2000		- Television camera tubes; image converters and intensifiers; other photo- cathode tubes	3
8540.4000		- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	3
8540.6000		- Other cathode- ray tubes	3
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid- controlled tubes:	
8540.7100		- - Magnetrons	3
8540.7900		- - Other	3
		- Other valves and tubes:	
8540.8100		- - Receiver or amplifier valves and tubes	3
8540.8900		- - Other	3
		- Parts:	
8540.9100		- - Of cathode-ray tubes	3
8540.9900		- - Other	3
85.41		**Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED); mounted piezo- electric crystals.**	
8541.1000		- diodes, other than photosensitive of light-emitting diodes(LED)	3
		- Transistors, other than photosensitive transistors:	
8541.2100		- - With a dissipation rate of less than 1 W	3
8541.2900		- - Other	3
8541.3000		- Thyristors, diacs and triacs, other than photosensitive devices	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8541.4000		- Photosensitive semicondutctor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED)	3
8541.5000		- Other semiconductor devices	3
8541.6000		- Mounted piezo- electric crystals	3
8541.9000		- Parts	3
85.42		**Electronic integrated circuits.**	
		- Electronic integrated circuits :	
8542.3100		- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	3
8542.3200		- - Memories	3
8542.3300		- - Amplifiers	3
8542.3900		- - Other	3
8542.9000		- Parts	3
85.43		**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**	
8543.1000		- Particle accelerators	11
8543.2000		- Signal generators	11
8543.3000		- Machines and apparatus for electroplating, electrolysis or electrophoresis	3
		- Other machines and apparatus:	
8543.7010		- - - Remote control	3
8543.7020		- - - Insect killer	20
8543.7030		- - - Machine for electric cigarettes	20
8543.7090		- - - Other	3
		- Parts:	
8543.9010		- - - Of machines of heading 8543.1000 & 8543.2000	3
8543.9090		- - - Other	3
85.44		**Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**	
		- Winding wire:	
		- - Of copper:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8544.1110		- - - Enamelled wire with nylon cover	11
8544.1190		- - - Other	20
8544.1900		- - Other	20
8544.2000		- Co- axial cable and other co- axial electric conductors	20
		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
		- - - Of a kind used in vehicles of chapter 87:	
8544.3011		- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.3012		- - - - Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8544.3019		- - - - Other	35
8544.3090		- - - Other	20
		- Other electric conductors, for a voltage not exceeding 1,000 V :	
		- - Fitted with connectors:	
8544.4210		- - - Computer leads	3
		- - - Of a kind used in vehicles of chapter 87:	
8544.4221		- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.4222		- - - - Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8544.4229		- - - - Other	35
8544.4290		- - - Other	20
		- - Other:	
8544.4910		- - - Telephone cables	20
8544.4920		- - - Multi core, flexible, flat type copper, insulated (all features together)	11
8544.4990		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8544.6000		- Other electric conductors, for a voltage exceeding 1,000 V	20
8544.7000		- Optical fibre cables	20
85.45		**Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.**	
		- Electrodes:	
8545.1100		- - Of a kind used for furnaces	3
8545.1900		- - Other	16
8545.2000		- Brushes	16
		- Other:	
8545.9010		- - - For motor vehicles including tractors	35
8545.9020		- - - For dry battery cells	3
8545.9090		- - - Other	16
85.46		**Electrical insulators of any material.**	
8546.1000		- Of glass	20
8546.2000		- Of ceramics	20
8546.9000		- Other	20
85.47		**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.**	
8547.1000		- Insulating fittings of cermics	20
8547.2000		- Insulating fittings of plastics	20
8547.9000		- Other	20
85.48		**Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**	
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8548.1010		- - - Batteries plates	3
8548.1090		- - - Other	3
8548.9000		- Other	20

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

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

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(c) Articles of Chapter 82 (tools);
(d) Articles of heading 83.06;
(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
(f) Electrical machinery or equipment (Chapter 85);
(g) Articles of Chapter 90;
(h) Articles of Chapter 91;
(ij) Arms (Chapter 93);
(k) Lamps or lighting fittings of heading 94.05; or
(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
(b) In Chapter 87 if designed to travel over land or over both land and water;
(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

Chapter 86

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

Notes.

1.- This Chapter does not cover:
(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
(b) Railway or tramway track construction material of iron or steel of heading 73.02; or
(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to:
(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;
(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
(e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or

not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**	
8601.1000		- Powered from an external source of electricity	3
8601.2000		- Powered by electric accumulators	3
86.02		**Other rail locomotives; locomotive tenders.**	
8602.1000		- Diesel- electric locomotives	3
8602.9000		- Other	3
86.03		**Self- propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.**	
8603.1000		- Powered from an external source of electricity	3
8603.9000		- Other	3
8604.0000		**Railway or tramway maintenance or service vehicles, whether or not self- propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).**	3
8605.0000		**Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self- propelled (excluding those of heading 86.04).**	3
86.06		**Railway or tramway goods vans and wagons, not self- propelled.**	
8606.1000		- Tank wagons and the like	3
8606.3000		- Self- discharging vans and wagons, other than those of subheading 8606.10	3
		- Other:	
8606.9100		- - Covered and closed	3
8606.9200		- - Open, with non-removable sides of a height exceeding 60 cm	3
8606.9900		- - Other	3
86.07		**Parts of railway or tramway locomotives or rolling- stock.**	
		- Bogies, bissel- bogies, axles and wheels, and parts thereof:	
8607.1100		- - Driving bogies and bissel-bogies	3
8607.1200		- - Other bogies and bissel bogies	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8607.1900		- - Other, including parts	3
		- Brakes and parts thereof:	
8607.2100		- - Air brakes and parts thereof	3
8607.2900		- - Other	3
8607.3000		- Hooks and other coupling devices, buffers, and parts thereof	3
		- Other:	
8607.9100		- - Of locomotives	3
8607.9900		- - Other	3
8608.0000		**Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.**	3
8609.0000		**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	11

Chapter 87

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

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Note:

1.- All motor cars for transport of persons (e.g. limousines, taxis, sports cars and racing cars) are classifiable under PCT code 87.03.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
87.01		**Tractors (other than tractors of heading 87.09).**	
		- Single axle tractors:	
8701.1010		- - - Components for the assembly/ manufacture, in any kit form	30
8701.1090		- - - Other	30
		- Road tractors for semi- trailers:	
8701.2010		- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	20
8701.2020		- - - Road tractors for semi-trailers (prime movers) less than 280 HP	20
8701.2030		- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	20
8701.2040		- - - Road tractors for semi-trailers (prime movers) of 280 HP and above	20
8701.2090		- - - Other	11
		- Track- laying tractors:	
8701.3010		- - - Components for the assembly/manufacture, in any kit form	30
8701.3090		- - - Other	30
		- Other of an engine power:	
8701.9100		- - Not exceeding 18 kW	11
		- - Exceeding 18 kW but not exceeding 37 kW:	
8701.9210		- - - Components for the assembly / manufacture of agricultural tractors, in any kit form	16
8701.9220		- - - Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 37 kW	16
8701.9290		- - - Other	11
		- - Exceeding 37 kW but not exceeding 75 kW:	
8701.9310		- - - Components for the assembly / manufacture of agricultural tractors, in any kit form	16
8701.9320		- - - Agricultural Tractors, having an engine capacity exceeding 37 kW but not exceeding 75	16

		kW	
8701.9390		- - - Other	11
8701.9400		- - Exceeding 75 kW but not exceeding 130 kW	11
8701.9500		- - Exceeding 130 kW	11
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**	
		- With only compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8702.1010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.1090		- - - Other	20
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
8702.2010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.2090		- - - Other	20
		- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
8702.3010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.3090		- - - Other	20
		- With only electric motor for propulsion:	
8702.4010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.4090		- - - Other	20
		- Other:	
8702.9010		- - - Components for assembly / manufacture of vehicles, in any kit form	20
8702.9020		- - - Components for assembly / manufacture of Fully dedicated LNG/ LPG or CNG buses, in any kit form	20
8702.9030		- - - Fully dedicated LNG buses (CBU)	20
8702.9040		- - - Fully dedicated LPG buses (CBU)	20
8702.9050		- - - Fully dedicated CNG buses (CBU)	20
8702.9090		- - - Other	20
87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**	
8703.1000		- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	30

		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
		- - Of a cylinder capacity not exceeding 1,000cc:	
		- - - Of a cylinder capacity not exceeding 800cc:	
8703.2111		- - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	50
8703.2112		- - - -Components for the assembly / manufacture of mini van type vehicles, in any kit form	50
8703.2113		- - - -Mini Vans (CBU)	50
8703.2114		- - - -Components for the assembly/ manufacture of auto rickshaws, in any kit form	50
8703.2115		- - - - Auto rickshaws (CBU)	50
8703.2119		- - - - Other	50
		- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.2191		- - - -Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 and 8703.2195	55
8703.2192		- - - - Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193		- - - - 4x4 vehicles (CBU)	55
8703.2194		- - - - Components for the assembly / manufacture of Mini Van, in any kit form	55
8703.2195		- - - - Mini vans (CBU)	55
8703.2199		- - - - Other	55
		- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2240	60
8703.2220		- - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.2230		- - - Components for the assembly / manufacture of mini van, in any kit form	60
8703.2240		- - - Mini vans (CBU)	60
8703.2290		- - - Other	60
		- - Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
		- - - Of a capacity exceeding 1,500cc but not exceeding 1,800cc:	
8703.2311		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.2319		- - - - Other	75

		- - - Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:	
8703.2321		- - - - Components for the assembly / manufacture of vehicles, in any kit form excluding of heading 8703.2323	100
8703.2322		- - - - Components for the assembly / manufacture of sport utility vehicles 4X4, in any kit form	100
8703.2323		- - - - Sport utility vehicles (SUVs 4x4)	100
8703.2329		- - - - Other	100
		- - Of a cylinder capacity exceeding 3,000cc:	
8703.2410		- - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2490		- - - Other	100
		- Other vehicles, with only compression- ignition internal combustion piston engine (diesel or semi- diesel):	
		- - Of a cylinder capacity not exceeding 1,500cc:	
		- - - Of a cylinder capacity not exceeding 800cc:	
8703.3111		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.3112		- - - - Other	50
		- - - - Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:	
8703.3121		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.3129		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.3131		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.3139		- - - - Other	60
		- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.3211		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.3219		- - - - Other	75
		- - - Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:	
8703.3221		- - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227	100

8703.3222		- - - - Components for the assembly / manufacture of sport utility vehicles, in any kit form	100
8703.3223		- - - - Sport utility vehicles (SUVs 4x4)	100
8703.3224		- - - - Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	100
8703.3225		- - - - All terrain vehicles (4x4)	100
8703.3226		- - - -Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.	20
8703.3227		- - - -Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features: (1) Attack resistance central division along with payment tray. (2) Wheel chair compartment with folding ramp (3) Taxi meter and two way radio system (4) Other standard accessories	20
8703.3229		- - - - Other	100
		- - Of a cylinder capacity exceeding 2500cc:	
8703.3310		- - - Components for the industrial assembly/ manufacture of vehicles, in any kit form	100
8703.3390		- - - Other	100
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 800cc:	
8703.4011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.4019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.4021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.4029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.4031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.4032		- - - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.4039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	

8703.4041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.4049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1800cc but not exceeding 3000 cc:	
8703.4051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.4059		- - - - Other	100
		- - - Of a cylinder capacity exceeding 3000cc :	
8703.4061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.4069		- - - - Other	100
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 800cc:	
8703.5011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.5019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.5021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.5029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.5031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.5039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.5041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.5049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1800cc but not exceeding 2500 cc:	
8703.5051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.5059		- - - - Other	100
		- - - Of a cylinder capacity exceeding exceeding 2500 cc:	

8703.5061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.5069		- - - - Other	100
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 800cc:	
8703.6011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.6019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.6021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.6029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.6031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.6032		- - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.6039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.6041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.6049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1800cc but not exceeding 3000 cc:	
8703.6051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.6059		- - - - Other	100
		- - - Of a cylinder capacity exceeding 3000 cc:	
8703.6061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.6069		- - - - Other	100
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
		- - - Of a cylinder capacity not exceeding 800cc:	

8703.7011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.7019		- - - - Other	50
		- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.7021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	55
8703.7029		- - - - Other	55
		- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.7031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	60
8703.7039		- - - - Other	60
		- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.7041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	75
8703.7049		- - - - Other	75
		- - - Of a cylinder capacity exceeding 1800cc but not exceeding 2500 cc:	
8703.7051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.7059		- - - - Other	100
		- - - Of a cylinder capacity exceeding exceeding 2500 cc:	
8703.7061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	100
8703.7069		- - - - Other	100
		- Other vehicles, with only electric motor for propulsion:	
8703.8010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.8090		- - - Other	50
8703.9000		- Other	100
87.04		**Motor vehicles for the transport of goods.**	
		- Dumpers designed for off- highway use:	
8704.1010		- - - Components for assembly/ manufacture of Dump trucks designed for off-highway use	30
8704.1090		- - - Other	30
		- Other, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	
		- - g.v.w. not exceeding 5 tonnes:	
8704.2110		- - - Components for the assembly / manufacture of vehicles, in any kit form	60

8704.2190		- - - Other	60
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
		- - - g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:	
8704.2211		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2212		- - - - CBU 2 axle	30
8704.2213		- - - - CBU above 2 axle	20
8704.2214		- - - - Hybrid Electric Vehicle (HEV) CBU	30
8704.2219		- - - - Other	30
		- - - g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:	
8704.2291		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2292		- - - - CBU 2 axle	30
8704.2293		- - - - CBU above 2 axle	20
8704.2294		- - - - Hybrid Electric Vehicle (HEV) CBU	30
8704.2299		- - - - Other	30
		- - g.v.w. exceeding 20 tonnes:	
8704.2310		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2320		- - - CBU 2 axle	30
8704.2330		- - - CBU above 2 axle	20
8704.2340		- - - Hybrid Electric Vehicle (HEV) CBU	30
8704.2390		- - - Other	30
		- Other, with spark- ignition internal combustion piston engine:	
		- - g.v.w. not exceeding 5 tonnes:	
8704.3110		- - - Components for the assembly / manufacture, in any kit form excluding those of heading 8704.3130 and 8704.3150	60
8704.3120		- - - Components for the assembly / manufacture of mini cargo van, in any kit form	60
8704.3130		- - - Mini cargo van (CBU)	60
8704.3140		- - - Components for the assembly / manufacture of 3-wheeler cargo loader, in any kit form	50
8704.3150		- - - 3-Wheeler cargo loader (CBU)	50
8704.3190		- - - Other	60
		- - g.v.w. exceeding 5 tonnes:	
8704.3210		- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.3220		- - - CBU 2 axle	30

8704.3230		- - - CBU above 2 axle	20
8704.3240		- - - Hybrid Electric Vehicle (HEV) CBU	30
8704.3290		- - - Other	30
		- Other:	
8704.9010		- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.9090		- - - Other	30
87.05		**Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).**	
8705.1000		- Crane lorries	30
8705.2000		- Mobile drilling derricks	30
8705.3000		- Fire fighting vehicles	30
8705.4000		- Concrete- mixer lorries	30
8705.9000		- Other	30
8706.0000		**Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.**	50
87.07		**Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.**	
8707.1000		- For vehicles of heading 87.03	50
		- Other:	
8707.9010		- - - For vehicles of headings 8704.2190 and 8704.3190	50
8707.9090		- - - Other	50
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**	
		- Bumpers and parts thereof:	
8708.1010		- - - (1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390	35
8708.1020		- - - (1) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) S2ide supports for bumpers	35

		(2) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers	
		(3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223	
		(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190	
		(5) Bumpers and parts thereof for vehicles of sub -heading 8703.2115 and 8704.3150	
		(6) Front bumpers for vehicles of sub - heading 8703.3225	
8708.1090		- - - Other	35
		- Other parts and accessories of bodies (including cabs):	
		- - Safety seat belts:	
8708.2110		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130 and 8704.3190	35
8708.2120		- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
8708.2190		- - - Other	35
		- - Other:	
		- - - For vehicles of heading 87.01:	
8708.2911		- - - - (A) Following components for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040	35
		(1) Battery carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly	
		(3) Cross members for frame	
		(4) Floor mat assembly set	
		(5) Foot steps for cabin entry	
		(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner	
		(7) Frame assembly	
		(8) Gussets / stiffeners for frame	
		(9) Licence plate assembly and parts thereof	
		(10) Long members for frame (4x2 vehicles only)	

		(11) Mounting support for spare wheel carrier	
		(12) Rear body trim	
		(13) Rear member assembly for cabin mounting	
		(14) Shroud for fan	
		(15) Sun visor	
		(B) Following components for agricultural tractors of sub-headings 8701.9220 and 8701.9320	
		(1) Battery box assembly and parts thereof	
		(2) Body shield / guard PTO	
		(3) Cowl radiator assembly and parts thereof	
		(4) Fan shroud assembly and parts thereof	
		(5) Fender assemblies and parts thereof	
		(6) Filler neck for lubricating oil	
		(7) Flaps for front hood	
		(8) Foot rest	
		(9) Foot step / foot board assemblies and parts there of	
		(10) Grill assembly / hood cowling assembly and parts thereof	
		(11) Guard / protector for PTO	
		(12) Heat shields	
		(13) Hood assembly and parts thereof	
		(14) Instrument panels	
		(15) Seat support assembly and parts thereof	
		(16)Side channels	
		(17) Side grill	
		(18) Support for front throttle	
		(19) Warning indicator housing	
8708.2919		- - - -Other	35
8708.2920		- - - Following components for vehicles of heading 87.02 :	35
		(1)Battery carrier assembly and parts thereof	
		(2) Cross members for frame	
		(3) Engine hood and parts thereof	
		(4) Floor assembly and parts thereof	
		(5) Frame assembly	
		(6) Gussets / stiffeners for frame	
		(7) Licence plate assembly	
		(8) Long members for frame (for buses exceeding seating capacity for 35 persons)	
		(9) Outrigger and meter penal for installing instruments (sheet metal)	
		(10) Roof assembly and parts thereof	

		(11) Shroud for fan	
		(12) Side body assembly and parts thereof	
		- - - For vehicels of heading 87.03:	
8708.2931		- - - - (A) Following components for motor cars of heading 87.03	35
		(1) Air outlet assembly	
		(2) Anchor for spare tyre and parts thereof	
		(3) Apron assembly for front fender and parts thereof	
		(4) Arm rest for door trims	
		(5) Ash trays and parts thereof	
		(6) Battery trays, clamps, bands and parts thereof	
		(7) Bezels for inside door handles	
		(8) Bottom channel for holding window glass	
		(9) Bracket rear suspension	
		(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
		(11) Console box assembly and parts thereof	
		(12) Cover assembly for spare wheel and parts thereof (hard board type)	
		(13) Cover Fuel pipe (for vehicles upto 1200cc)	
		(14) Cross member assemblies for floors and parts thereof	
		(15) Cross member for roof	
		(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
		(17) Door assemblies (for vehicles not exceeding 800cc) (complete)	
		(18) Door checker/ stopper assemblies and parts thereof	
		(19) Door gussets (for vehicles upto 800cc)	
		(20) Door handles inside and parts thereof	
		(21) Door handles outside and parts thereof	
		(22) Door seals for service holes (PE Sheet type)	
		(23) Engine compartment assembly (complete)	
		(24) Engine under covers (dust/ mud/ splash protectors)	
		(25) Extensions for rear floor cross members	
		(26) Floor assemblies (complete)	
		(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
		(28) Front floor panels (for vehicles not exceeding1200cc)	

		(29) Front hood assembly (complete)	
		(30) Front radiator grill (non plated) and parts thereof	
		(31) Garnishes and trims (inner/ outer) other than chrome plated	
		(32) Handles window regulator and parts thereof	
		(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
		(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels	
		(35) Housing/ box fuel Inlet	
		(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
		(37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)	
		(38) Inner pillars/ reinforcements for side body	
		(39) Instrument panel complete excluding foamed	
		(40) Linings/ guards for fender and wheel housing	
		(41) Link rods for activating door latches	
		(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
		(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	
		(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
		(45) Member cowl and parts thereof	
		(46) Member for engine mounting (for vehicles not exceeding 800cc)	
		(47) Member steering support and parts thereof	
		(48) Member tail end (for vehicles not exceeding 800cc)	
		(49) Package tray trim/ trim partition	
		(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	
		(51) Panel assembly for head lamp support/ mounting and parts thereof	
		(52) Panel assembly for rear combination lamp mounting and parts thereof	
		(53) Panel complete rear skirt and parts thereof	
		(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)	

		(55) Panel dash side (for vehicles not exceeding 1200cc)	
		(56) Panel front fenders (for vehicles not exceeding 1200cc)	
		(57) Panel grill lower (for vehicles not exceeding 800cc)	
		(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
		(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
		(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	
		(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	
		(63) Panels for partition and support to package tray trim / and parts thereof	
		(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	
		(65) Panels side body (for vehicles not exceeding 800cc)	
		(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
		(67) Protective moldings for doors	
		(68) Rails for center roof and reinforcements, assemblies and parts thereof	
		(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
		(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)	
		(71) Reinforcements for center floor cross members	
		(72) Reinforcements for strikers and hinges	
		(73) Rod/stay/prop for hood support assembly and parts thereof	
		(74) Roof head lining (except those meant for sunroof)	
		(75) Roof panel (for vehicles not exceeding 800cc) (complete)	
		(76) Shroud for fan	
		(77) Side body assembly (complete)	

		(78) Side member assemblies for rear floors and parts thereof	
		(79) Side members/ reinforcement for main floor and parts thereof	
		(80) Side sill panel assemblies for main floor, and parts thereof	
		(81) Silencer/ insulation sheets inner) for dash panel	
		(82) Sound deadening/ insulation/ silencer sheets for floor	
		(83) Strikers for rear seat holding	
		(84) Sun Visor	
		(85) Torsion bars for hinges of luggage compartment	
		(86) Trim door opening	
		(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)	
		(88) Upper rail/member/frame for back window assembly and parts thereof	
		(89) Wheel housing mudguards/ mud flaps	
		(B)Following components for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240	
		(1) Anchor for spare tyre and parts thereof	
		(2) Ash trays and parts thereof	
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside door handles	
		(8) Chassis and parts thereof	
		(9) Cross member assemblies for floor and parts thereof	
		(10) Door assemblies (except front door)	
		(11) Door seals for service holes(PE sheet type)	
		(12) Emblems	
		(13) Engine under cover(dust, mud, splash protectors)	
		(14) Floor assemblies	
		(15) Floor mats	
		(16) Frame floor side	
		(17) Frame for front suspension	
		(18) Frame roof front/ plate side and parts thereof	

		(19) Front body	
		(20) Front floor panels and parts thereof	
		(21) Garnish head lamp and centre	
		(22) Garnish, side defroster cover, Control lever	
		(23) Handles, inside pull and parts thereof, except sliding door handles	
		(24) Handles, outside and parts thereof, except sliding door handles	
		(25) Handles, window regulator and parts thereof	
		(26) Inner pillars/ reinforcements for side body	
		(27) Inner/ outer panel for rear quarter	
		(28) Instrument panel complete, excluding foamed	
		(29) Knob door inside lock	
		(30) Link rods for activating door latches	
		(31) Member floor side	
		(32) Member for engine room	
		(33) Pan rear floor and parts thereof	
		(34) Panel engine room	
		(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
		(36) Panels for rear wheel housing (inner) and parts thereof	
		(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	
		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Bar for side window	

		(2) Battery trays, clamps, bands and parts thereof	
		(3) Bezels for inside door handles	
		(4) Bracket rear licence plate	
		(5) Carrier for spare tyre and parts thereof	
		(6) Cover assembly for spare wheel	
		(7) Door handles inside/pull and parts thereof	
		(8) Door handles outside and parts thereof	
		(9) Door seals for service holes (PE Sheet type)	
		(10) Duct ventilator/hose defroster	
		(11) Emblems/Stickers	
		(12) Floor mat (plastic)	
		(13) Garnish head lamp	
		(14) Handles window regulator and parts thereof	
		(15) Head lamp support	
		(16) Knob for door lock	
		(17) Mud flaps	
		(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(19) Rod/stay/prop hood support assembly and parts thereof	
		(20) Service lid rear floor	
		(21) Sound deadning/ insulation/ silencer sheets for floor	
		(22) Stay for radiator support	
		(23) Stay hood lock opener	
		(24) Sun Visor	
		(D) Following components for vehicles of sub-heading 8703.2323, 8703.3223	
		(1) Battery tray assembly and parts thereof	
		(2) Cross member (rear)	
		(3) Door checkers	
		(4) Door handle outside	
		(5) Door handles (inner / outer)	
		(6) Door seals (PE sheet type)	
		(7) Dust cover assembly and parts thereof, for gear change / control lever	
		(8) End plate	
		(9) Filler neck assembly	
		(10) Floor mat assemblies	
		(11) Front grill / radiator grill	
		(12) Gear box cover assembly for dust / mud protection	

		(13) Gusset plates for engine comportment	
		(14) Heat insulators	
		(15) Heat protector for exhaust manifold	
		(16) Hood cover / soft top	
		(17) Hood sticks	
		(18) Lining for roof	
		(19) Mud covers for engine	
		(20) Mudguard / mud flaps	
		(21) Opener filler lid	
		(22) Pad for Roof Headlining	
		(23) Plastic linings for wheel housing / fender	
		(24) Plate assembly for hand brake mounting	
		(25) Plate holder set for mounting cable for hood opening	
		(26) Reinforcement for bumpers	
		(27) Reinforcements for front floor	
		(28) Reinforcements for roof (sheet metal)	
		(29) Reinforcements for seat belts	
		(30) Reinforcements for storage box / jack box	
		(31) Rod/prop for hood support and parts thereof	
		(32) Side body gussets	
		(33) Side plates for floor	
		(34) Side sills for floor	
		(35) Sound deadening / silencer sheet	
		(36) Stay for fan shroud	
		(37) Stay for radiator	
		(38) Step assembly rear and mounting brackets	
		(39) Sun visor	
		(40) Windshield header panel / Rail	
		(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Air intake grills for fenders / side grill	
		(2) Bonnet buffer and wind screen staples	
		(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
		(4) Channels for body drain	
		(5) Check link cover (strap) for internal door hinge	
		(6) Cubby box (Console Tunnel base)	
		(7) Door glass holding channel	
		(8) Door Trim (Casing)	

		(9) Emblems	
		(10) Escutcheon (Bazel) for window regulator	
		(11) Escutcheon for sill for lock control	
		(12) Floor mats	
		(13) Gear box tunnel pad (insulation)	
		(14) Handles for tail doors	
		(15) Handles for window regulators	
		(16) Header rails and parts thereof	
		(17) Hood cover (soft top tarpauline)	
		(18) Hood sticks and parts thereof for soft top mounting	
		(19) Inside handles for doors	
		(20) Lamp guards	
		(21) Lid assembly for locker / storage and parts thereof	
		(22) Locking angle for locker / storage lids	
		(23) Plate assembly for hand brake mounting	
		(24) Radiator grill assembly and parts thereof	
		(25) Rear curtain rod and clamp	
		(26) Rear mud flaps	
		(27) Roll over bar assembly and parts thereof	
		(28) Shedder assembly (PE plastic sheet type) for door insulation	
		(29) Side running board	
		(30) Step assemblies and parts thereof	
		(31) Sunvisors	
8708.2932		- - - - (A) Following components for motor cars of sub-heading 8703.2119 and 8703.3112: (1) Sash front door rear R/L (excl. door windows) (2) Sash rear door center (excl. door windows) (B) Following components for motor cars: (1) Knuckle steering (2) Water pump (3) Fuel filter (4) Seat recliner (5) Air cleaner assembly (6)Steering (Manual) (7) Engines (8) Transmissions (Manual)	35
8708.2939		- - - - Other	35
		- - - For vehicles of heading 87.04:	
8708.2941		- - - - (A) Following components for vehicles of sub - heading 8704.2190	35

		(1) Ash tray and parts thereof	
		(2) Battery tray and parts thereof	
		(3) Box for tuner	
		(4) Brace for instrument panel	
		(5) Braces for apron	
		(6) Channel assay roof drip	
		(7) Cross members for front floors	
		(8) Deck assembly and parts thereof	
		(9) Door handle outside	
		(10) Door seals (PE sheet type)	
		(11) Door trims (Board type only)	
		(12) Ducts for heater / defroster / ventilation	
		(13) Dust covers	
		(14) Emblems for vehicles	
		(15) Floor mat assemblies	
		(16) Front grill	
		(17) Garnishes	
		(18) Handle for door window mechanism	
		(19) Heat insulators for floor	
		(20) Inner panel for upper back window	
		(21) Inner side members for front floor	
		(22) Lining for roof	
		(23) Louvers for cowl top	
		(24) Louvers for quarter ventilation	
		(25) Mud covers for engine	
		(26) Mudguard	
		(27) Pad for Roof Headlining	
		(28) Plastic linings for wheel housing / fender	
		(29) Plate for rear wheel housing	
		(30) Reinforcement for bumpers	
		(31) Reinforcement for floor panel / member floor side (cab)	
		(32) Reinforcement for instrument panel or member steering support	
		(33) Rod / prop for hood support	
		(34) Scuff Plates	
		(35) Shroud for fan	
		(36) Side panel for cowl top	
		(37) Sills for floors	
		(38) Sound deadening / Silencer sheet	
		(39) Sun visor	
		(40) Trims for seaming welts	
		(41) Windshield header panel / Rail	

		(B) Following components for vehicles of sub - heading 8704.3190	
		(1) Ash tray and parts thereof	
		(2) Bars for protection rear glass	
		(3) Cases / Bezels for inside handles	
		(4) Channel for glass door support and rubber thereof	
		(5) Chassis and parts thereof excluding frame rear for floor	
		(6) Cover Frame Floor	
		(7) Cross member assemblies and parts thereof (sheet metal)	
		(8) Door handles (inside / Outside)	
		(9) Door trims and parts thereof	
		(10) Frame for front floor	
		(11) Frame for front suspension	
		(12) Frame roof front and parts thereof	
		(13) Front / radiator grill and parts thereof	
		(14) Front pillars (inner / outer) and parts thereof	
		(15) Front show and parts thereof	
		(16) Garnishes / Covers / Ventilators and parts thereof	
		(17) Handle for closing deck gate	
		(18) Handle for door window mechanism	
		(19) Holder Jack	
		(20) Instrument panel and parts thereof excluding foamed	
		(21) Insulator for deck floor (sheet metal)	
		(22) Knob for door lock	
		(23) Licence plate, brackets and parts thereof	
		(24) Mat for floor (plastic)	
		(25) Member assemblies for floor and parts thereof (sheet metal)	
		(26) Members, brackets and panels for service lid	
		(27)Mud flaps / mud guards (plastic)	
		(28) Panel / member engine room	
		(29) Panel Cab Back and parts thereof	
		(30) Panel floor front ; floors assemblies and parts thereof (sheet metal)	
		(31) Rear deck and parts thereof	
		(32) Rear Gate and parts thereof	
		(33) Reinforcements for suspension	
		(34) Roof head lining	

		(35) Roof, roof assemblies and parts thereof	
		(36) Seat locks and parts thereof	
		(37) Shroud for fan	
		(38)Side sill	
		(39) Splash panel for engine	
		(40) Splash plate for radiator	
		(41) Sun visor	
		(42) Wheel housing inner and parts thereof	
		(C) Following components for vehicles of sub-heading 8704.3130	
		(1) Anchor for spare tyre and parts thereof	
		(2) Ash trays and parts thereof	
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside door handles	
		(8) Chassis and parts thereof	
		(9) Cross member assemblies for floor and parts thereof	
		(10) Door assemblies (except front door)	
		(11) Door seals for service holes(PE sheet type)	
		(12) Emblems	
		(13) Engine under cover(dust, mud, splash protectors)	
		(14) Floor assemblies	
		(15) Floor mats	
		(16) Frame floor side	
		(17) Frame for front suspension	
		(18) Frame roof front/ plate side and parts thereof	
		(19) Front body	
		(20) Front floor panels and parts thereof	
		(21) Garnish head lamp and centre	
		(22) Garnish, side defroster cover, Control lever	
		(23) Handles, inside pull and parts thereof, except sliding door handles	
		(24) Handles, outside and parts thereof, except sliding door handles	
		(25) Handles, window regulator and parts thereof	
		(26) Inner pillars/ reinforcements for side body	
		(27) Inner/ outer panel for rear quarter	

		(28) Instrument panel complete, excluding foamed	
		(29) Knob door inside lock	
		(30) Link rods for activating door latches	
		(31) Member floor side	
		(32) Member for engine room	
		(33) Pan rear floor and parts thereof	
		(34) Panel engine room	
		(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
		(36) Panels for rear wheel housing (inner) and parts thereof	
		(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	
		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(D) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8704.3150	
8708.2942		- - - - (A) Following components for vehicles of sub - heading 8704.2219	35
		(1) Battery Carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly and parts thereof	
		(3) Cargo body / deck and parts thereof	
		(4) Cross member for frame	
		(5) Cushion for engine mounting	
		(6) Door trim assembly (Board / PVC type)	
		(7) Emblems	
		(8) Floor mat	
		(9) Frame assembly	

		(10) Front brackets for cabin mounting	
		(11) Front radiator grill	
		(12) Gussets / stiffeners for frame	
		(13) Licence plate assembly	
		(14) Panel for front corner assembly (sheet metal)	
		(15) Rear member assembly for cabin mounting and parts thereof	
		(16) Shroud for fan	
		(17) Splash boards for mud flap mounting	
		(18) Splash covers for engine	
		(19) Sun visors	
		(B) Following components for vehicles of sub - heading 8704.2299	
		(1) Battery Carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly and parts thereof	
		(3) Cargo body / deck and parts thereof	
		(4) Cross members for frame	
		(5) Door trim assembly (Board / PVC type)	
		(6) Dust protection seal for doors (PE sheet type)	
		(7) Entry steps for cabin	
		(8) Floor mat	
		(9) Frame assembly	
		(10) Gussets / stiffeners for frame	
		(11) Licence plate assembly and parts thereof	
		(12) Long members for frame	
		(13) Rod / Prop / support for bonnet	
		(14) Scuff plates	
		(15) Shroud for fan	
		(16) Splash covers for engine	
		(17) Sun visors	
		(18) Trim for front pillar	
		(C) Following components for vehicles of sub - heading 8704.2390	
		(1) Battery Carrier assembly and parts thereof	
		(2) Bracket assembly front for cabin mounting	
		(3) Cabin tilt stay stopper assembly and parts thereof	
		(4) Cross members for frame	
		(5) Dust protection seal for doors (PE sheet type)	
		(6) Entry steps for cabin	
		(7) Floor mat	

		(8) Frame assembly	
		(9) Gussets / stiffeners for frame	
		(10) Licence plate assembly and parts thereof	
		(11) Long members for frame (6x2 vehicles only)	
		(12) Member assembly for mounting engine and parts thereof	
		(13) Rear body trim (other than injection monlded)	
		(14) Rod / prop / support for bonnet	
		(15) Scuff plates	
		(16) Sun visor	
		(17) Trim for front pillar	
8708.2949		- - - - Other	35
8708.2990		- - - Other	35
		- Brakes and servo-brakes; parts thereof:	
8708.3010		- - - (A) Following components for vehicles of heading 87.01	35
		(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-headings 8701.9220 and 8701.9320	
		(2) Brake assembly for tractors of sub-headings 8701.9220 and 8701.9320	
		(3) Brake bands for tractors of sub-headings 8701.9220 and 8701.9320	
		(4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040	
		(5) Brake drums and mounted brake linings for tractors of sub-headings 8701.9220 and 8701.9320	
		(6) Brake pedal assemblies and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320	
		(7) Cam shafts for brake for tractors of sub-headings 8701.9220 and 8701.9320	
		(8) Cross shaft assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320	
		(9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of sub-headings 8701.9220 and 8701.9320	
		(10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090 and 8701.2040	

		(11) Rod and yoke assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320	
		(B) Following components for vehicles of heading 87.02	
		(1) Air tanks and vacuum tanks for brakes	
		(2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons)	
		(3) Oil/air pipes and brake drums,	
		(4) Brake pedal assembly and parts thereof	
8708.3020		- - - Following components for vehicles of heading 8703	35
		(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225	
		(2)Brake tubes, pipes and their covers of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323 and 8703.3223	
		(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.	
		(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240	
		(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240	
		(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub- heading 8703.2193	
		(7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323 and 8703.3223	
		(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193	
		(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of sub-headings 8703.2323, 8703.3223	
		- - - For vehicles of heading 87.04:	

8708.3031		- - - - (A) Following components, of vehicles of sub - heading 8704.2190	35
		(1) Brake Drum	
		(2) Brake tubes	
		(3) Front brake Disc	
		(4) Parking brake cable	
		(B) Following components, of vehicles of sub - heading 8704.3190	
		(1) Brakes	
		(2) Brake tubes/ pipes	
		(3) Brake drums	
		(4) Lever assembly for parking brake and parts thereof	
		(5) Mounted brake linings	
		(6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof	
		(C) Following components, of vehicles of sub - heading 8704.3130	
		(1) Brake tubes, pipes and their covers	
		(2) Cable parking brake and parts thereof	
		(3) Disc/ drum brake	
		(4) Lever parking brake assembly and parts thereof,	
		(D) Following components, of vehicles of sub - heading 8704.3150	
		(1) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut),	
		(2) Mounted brake linings	
8708.3032		- - - - (A) Following components, of vehicles of sub - heading 8704.2219	35
		(1) Air tanks / vacuum tanks	
		(2) Brake drums	
		(3) Lever assembly for parking brake / hand brake	
		(4) Oil and air pipes / tubes	
		(B) Following components, of vehicles of sub - heading 8704.2299	
		(1) Brake drums	
		(2) Lever assembly for parking brake / hand brake	
		(3) Oil and air pipes / tubes	
		(4) Brake pedal assembly and parts thereof	
		(C) Following components, of vehicles of sub - heading 8704.2390	
		(1) Brake drums	

		(2) Lever assembly for parking brake / hand brake	
		(3) Oil and air pipes / tubes	
8708.3039		- - - - Other	35
8708.3090		- - - Other	35
		- - - Other	
		- Gear boxes and parts thereof:	
8708.4010		- - - Following components for agricultural tractors of sub-headings 8701.9220 and 8701.9320:	35
		(1) Gear boxes	
		(2) Bottom cover plate for gear box housing	
		(3) Cover / Cup for gear shift lever	
		(4) Cover assembly for drive shift bearing for use in gear box	
		(5) Cover plates for gear box	
		(6) Cover shift tower for gear box	
		(7) Gear box housing	
		(8)Housing for gear shift lever	
		(9) Knob for gear shift lever	
		(10) Lever 3rd and 4th / Fork Third (for gear box)	
		(11) Lever assembly transmission / gear shift lever and parts thereof	
		(12) Lever for 1st and 2nd gate / gear	
		(13)Lever for reverse gear	
		(14) Lever planetary / lever assembly splitter and parts thereof	
		(15) Plate for mounting gear shift lever	
		(16) Plunger	
		(17) Plunger / dog for gear box	
		(18) Retainer for main drive shaft for use in gear box	
		(19) Rod splitter for gear box	
		(20) Seat for spring for use in gear box	
		(21) Selector 3rd / Gate 3rd and 4th for gear box	
		(22) Selector for planetary shaft / support for splitter for gear box	
		(23) Shaft / fork for clutch release	
		(24) Shift tower for gear box	
		(25) Shift tower for gear box	
		(26) Shifter rails / rods	
		(27) Shifter rails / rods for gear box	
		(28) Supports for splitters	

		(29) Top cover assembly for gear box and parts thereof	
		(30) Shaft for differential lock	
		(31) Shaft reverse/shaft reverse cluster	
8708.4090		- - - Other	35
		- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof	
8708.5010		- - - (1) Built up drive axles with hub and brake drum for vehicles of heading 87.02 and sub - headings 8701.2090, 8704.2219, 8704.2299 and 8704.2390 (2) Wheel hubs for axles for vehicles of heading 87.02 and sub headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
		(3) Built up drive axles for argicultural tractors of sub-headings 8701.9220 and 8701.9320 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 60 kW), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 60 kW), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 41 kW), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	

		(4) Built up Non driving axles with hub and brake drums for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of heading 87.02 and sub heading 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299, 8704.2390	
		(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub-headings 8701.9220 and 8701.9320; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	
8708.5020		- - - (1) Built up drive axles for vehicles of sub – heading 8703.2115 and 8704.3150 (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115 and 8704.3150	35
		(3) Built up Non driving axles for motor cars of heading 87.03 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 (4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130; Hub for front axle for vehicle of sub heading 8704.2190 (6) Cap spindle for grease for vehicles of sub heading 8704.3190 (7) Propeller shaft for vehicles of sub heading 8703.2193 (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
8708.5090		- - - Other	35
		- Road wheels and parts and accessories thereof:	

8708.7010		- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.2115	35
8708.7020		- - - Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of heading 87.02 and sub- headings 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8708.7090		- - - Other	35
		- Suspension System and parts thereof (including Shock absorbers)	
8708.8010		- - - (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130, 8704.3150 and 8704.3190 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115 and 8704.3150	35
8708.8020		- - - Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, and 8701.9060	35
8708.8090		- - - Other	35
		- Other parts and accessories:	
		- - Radiators and parts thereof:	
8708.9110		- - - Radiator of a kind with aluminum core	35
8708.9120		- - - Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35
8708.9130		- - - Radiator other than aluminum core, for vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090,, 8701.9060, 8704.2219, 8704.2299, 8704.2390 8701.9220 and 8701.9320 (2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	35
8708.9190		- - - Other	35
		- - Silencers (Mufflers) and exhaust pipes; parts thereof:	

8708.9210		- - - Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35
8708.9220		- - - Silencers, mufflers and exhaust pipesfor vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8708.9290		- - - Other	35
		- - Clutches and parts thereof:	
8708.9310		- - - (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200cc for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	35
		(2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub- heading 8703.2193	
		(3)Arm clutch release for motor cars of heading 87.03 exceeding 1200cc	
8708.9320		- - - Following parts for agricultural tractors of sub- headings 8701.9220 and 8701.9320 : (1) Clutches (with or without driven plates) (2) Fork for clutches	35
8708.9390		- - - Other	35
		- - Steering wheels, steering columns and steering boxes; and parts thereof:	
8708.9410		- - - (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	35
		(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc	
		(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	
		(4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130	

		(5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 (6) Steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 and 8704.3150	
8708.9420		- - - (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219	35
		(2) Steering wheels, stearing columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub-headings 8701.9220 and 8701.9320	
8708.9490		- - - Other	35
8708.9500		- - Safety Air bags with inflator system; parts thereof	35
		- - Other:	
8708.9910		- - - Following components for vehicles of heading 87.01:	35
		(A) For vehicles of heading 8701.2020, 8701.2090 and 8701.2040	
		(1) Battery cover	
		(2) Fuel tank	
		(3) Fuel tank bands / supports / brackets / stripes	
		(4) Out side mirror stay assembly	
		(5)Pin for mounting leaf springs (4x2 vehicles only)	
		(6) Retainer / holder for center hearing (4x2 vehicles only)	
		(7) Shackles for leaf spring assembly	
		(8) Stiffener for fly wheel housing (4x2 vehicles only)	
		(9) Towing hooks	
		(10) Upper pad for front leaf assembly (4x2 vehicles only)	
		(B) Following components,of agricultural tractors of sub-headings 8701.9220 and 8701.9320	
		(1) Adapter plate / engine mounting bracket	
		(2) Adaptor for techo meter drive (for tractors upto 60 kW)	
		(3) Air cleaner housing assembly and parts thereof	
		(4) Air intake pipes / tubes (for tractorsupto 60 kw)	
		(5) Anchor for check chain	

		(6)Anchor plate	
		(7) Angle drive	
		(8) Arm for hydraulic lift	
		(9) Arm lift ram for hydraulic mechanism	
		(10) Balls (Cat I and II)	
		(11) Battery retainer assembly and parts thereof	
		(12) Brackets excluding those for throttle control, consol panel and stop light switch	
		(13) Cable for tractors meter / hour meter	
		(14) Cam position assembly for hydraulic lift mechanism	
		(15) Cap for lift cover	
		(16) Chain assembly / adjuster lower link and parts thereof	
		(17) Check chain assembly and parts thereof	
		(18) Clutch pedal	
		(19) Collar pre - cleaner / shield air cleaner (for tractorsupto 60 kW)	
		(20) Connecting rod for hydraulic mechanism	
		(21) Control Beam	
		(22) Cooling fan blade	
		(23) Cover lift pump for hydraulics	
		(24) Cover starter motor	
		(25) Deck for fuel tank support	
		(26) Deck for mounting seats	
		(27) Drip tray	
		(28) End implement	
		(29) Exhaust elbow	
		(30) Fork for levelling	
		(31) Front moulding (rubber / plastic)	
		(32) Front tube assembly	
		(33) Fuel cut off cable (for tractors upto 60 kW)	
		(34) Fuel pipes	
		(35) Fuel tank assembly and parts thereof	
		(36) Guard / protection for alternator	
		(37) Head for lubricating oil filter	
		(38) High pressure hydraulic pipe	
		(39) Hook support for top link	
		(40) Hose breather / breather assembly	
		(41) Hub / spacer for fan	
		(42) Knuckle for hydraulic mechanism	
		(43) Leveling assembly shaft and parts thereof	

		(44) Lever and cam assembly for hydraulic lift and parts thereof	
		(45) Lever for alternator / brace stretcher	
		(46) Lever for hand throttle	
		(47) Lever for lift control for hydraulic lift	
		(48)Lever for plough lifting mechanics	
		(49) Lever for relay steering control	
		(50) Lever for response control for hydraulic lift	
		(51) Lever for steering control	
		(52) Lever inner selector for hydraulic lift	
		(53) Lever quadrant cross shaft hydraulic mechanism	
		(54) Lift rod assembly and parts thereof	
		(55) Link assembly control for hydraulic machinism	
		(56) Link assembly for hydraulic lift	
		(57) Link for pivot pedal	
		(58) Link for PTO clutch	
		(59) Lower link assembly	
		(60) Packing for fuel tank	
		(61) Pad for PTO relay	
		(62) Pads for pedals	
		(63) Parts of fuel sedimentary assembly	
		(64) Pin for beam control	
		(65) Pin for supporting hydraulic mechanism	
		(66) Piston assembly for hydraulic mechanism and parts thereof	
		(67) Pivot shaft for hydraulic lift	
		(68) Plate cover for rear axle	
		(69) Plate draft response for hydraulic lift	
		(70) Plate engine lifting / eye engine lifting	
		(71) Pre cleaner assembly and parts thereof	
		(72) Protection sheet for starter motor	
		(73) Pull rod for stopping engin	
		(74) Quadrant assembly and parts thereof	
		(75) Radiator elbow	
		(76) Response cover assembly for hydraulic lift and parts thereo	
		(77) Retainer for ball	
		(78) Rocker cove	
		(79) Rod / shaft for throttle pedal	
		(80) Sector for draft control	
		(81) Selective assembly and parts thereo	

		(82) Shaft / pin for lower lin	
		(83) Shaft for fuel pump activation	
		(84) Shaft for ram extension	
		(85) Shield for bearing set	
		(86) Shim for fuel tank support	
		(87) Sleeve for lift control	
		(88) Spacer for fuel injection pump	
		(89) Spacer for transmission	
		(90) Spacer rings for fan blades	
		(91) Stand pipe for hydraulic lift mechanism	
		(92) Steering arms	
		(93) Stop reverse shaft	
		(94) Strap for fuel tank (for tractorsupto 60 kW)	
		(95) Suction pipe for hydraulic oil	
		(96) Support / bracket for fuel tank (for taractors upto 60 kW)	
		(97) Support for foot steps	
		(98) Support for front axle	
		(99) Support for lift pump	
		(100) Support for throttle	
		(101) Support for vacuum pump drive	
		(102) Support for water pump	
		(103) Throttle control	
		(104)Throttle control assembly and parts thereof (for tractorsupto 60 kW)	
		(105) Throttle pedal	
		(106) Top link assembly and parts thereof	
		(107) Towing hooks	
		(108) Track rod adjustor	
		(109) Tube assembly for rear axle and parts thereof	
		(110) Water body / elbow water pump	
		(111) Water inlet / water connection	
		(112) Water outlet / pipe outlet	
		(113) Weight for frame	
		(114) Wrapper assembly and parts thereof	
8708.9920		- - - Following components for vehicles of heading 87.02 :	35
		(1) Accelerator / Brake / Clutch pedal assemblies and parts thereof	
		(2) Air cleaner housing	
		(3) Battery cover	
		(4) Boot for gear shift	

		(5) Brace for adjusting generator / alternator	
		(6) Brackets for mounting air cleaner	
		(7) Brackets for mounting engine (casting and sheet metal)	
		(8) Brackets for mounting exhaust pipes	
		(9) Brackets for mounting leaf springs	
		(10) Brackets for mounting shock absorbers	
		(11) Fuel tank	
		(12) Fuel tank bands / supports / brackets / stripes	
		(13) Hanger for engine lifting	
		(14) Lever and bracket of stabilizer bar	
		(15) Mounting support for spare wheel carrier	
		(16) Pins for mounting leaf springs	
		(17) Retainer / holder for center bearing	
		(18) Shackles for leaf spring assembly	
		(19) Towing hooks	
		(20) U Bolts for leaf springs	
		(21) Upper pad for front leaf spring assembly	
8708.9930		- - - For the vehicles of heading 87.03:	35
		(A) Following components for motor cars of heading 87.03	
		(1) Air cleaner housing assembly and parts thereof	
		(2) Arms for fan belt adjusting	
		(3) Bracket for generator	
		(4) Bracket for holding jack	
		(5)Bracket for jacking (for vehicles upto 1200cc)	
		(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
		(7) Bracket front seat inside (for vehicles upto 1200cc)	
		(8) Bracket parking lever	
		(9) Cable assembly for choke and parts thereof	
		(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
		(11) Cable for hood latch release and parts thereof	
		(12) Cables for opening fuel lid and parts thereof	
		(13) Cables for opening trunk latch and parts thereof	
		(14) Cap assembly fuel filler maintenance hole	
		(15) Cap assembly fuel filler (for vehicles upto 800cc)	

		(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(17)Fuel filler neck and pipe (other than plastic)	
		(18) Fuel pipe (main)	
		(19)Fuel pipe (return)	
		(20) Fuel tank (other than plastic)	
		(21) Fuel tank bands / brackets for mounting	
		(22) Fuel tube protectors (for vehicles upto 1200cc)	
		(23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)	
		(24) Heater unit (using engine heat) and parts thereof	
		(25) Lever fuel lid latch release	
		(26) Lever gear shift control and parts thereof (manual)	
		(27) Lever hood latch release	
		(28) Lever luggage door latch release	
		(29) Lid assembly fuel filler (for vehicles upto 1200cc)	
		(30) Nozzel and hose for wind shield washer	
		(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
		(32) Protectors for fuel filler pipes	
		(33) Protectors fuel tank	
		(34) Reserve tank and hose assembly for radiator tank and parts threreof	
		(35) Seat track adjuster without reclining mechanism	
		(36) Shield fuel tank filler pipe	
		(37) Towing hooks	
		(38) Washer jar	
		(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Arms for fan belt adjusting	
		(4) Bracket for brake fluid reservoir	
		(5) Bracket for fuse box	
		(6) Bracket for generator	
		(7) Bracket for holding jack	
		(8) Bracket for mounting radiator	
		(9) Bracket for suspension	

		(10) Brake fluid reservoir assembly and parts thereof	
		(11) Cable assembly for accelerator and parts thereof	
		(12) Cable assembly for choke and parts thereof	
		(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
		(14) Fuel filler neck and pipe	
		(15) Fuel tank (other than plastic)	
		(16) Gear shift control rods/ transmission cables	
		(17) Hanger for muffler	
		(18) Hooks for engine lifting	
		(19) Lever gear shift control and parts thereof	
		(20) Nozzel and hose for wind shield washer	
		(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
		(22) Reserve tank and hose assembly for radiator water and parts thereof	
		(23) Spare wheel carrier and bolt assembly	
		(24) Support set for gear shift arm	
		(25) Towing hooks	
		(26) Washer jar	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Arms for fan belt adjusting	
		(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(3) Fuel tank	
		(4) Lifting hooks for engine	
		(5) Link rods for activating door latches	
		(6) Nozzel wind shield washer	
		(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
		(8) Plate cylinder block	
		(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies	
		(10) Reserve tank and hose assembly for radiator water and parts thereof	
		(11) Washer jar	
		(D) Following components for vehicles of heading 8703.2323 and 8703.3223	

		(1) Bands / protective blankets / brackets for fuel tank.	
		(2) Brackets for accelerator cable.	
		(3) Brackets for mounting air cleaner assembly	
		(4) Brackets for mounting bumper	
		(5) Brackets for mounting engine (sheet metal)	
		(6) Brackets for mounting fuse box / relay box	
		(7) Brackets for mounting power steering tank, power stearing pump and power stearing oil reservoir	
		(8) Brackets for mounting radiator	
		(9) Brackets for mounting silencers / mufflers / exhaust pipes	
		(10) Brackets for mounting suspension (sheet metal)	
		(11) Brackets for mounting vacuum tank	
		(12) Brackets for mudguards	
		(13) Brackets for release mechanism for hood opening	
		(14) Brackets for seats	
		(15) Cable for hood latch release	
		(16) Cable for hood lock control	
		(17) Engine cooling system pipes (metal)	
		(18) Fuel pipe for inlet fuel	
		(19) Fuel tubes, main and return	
		(20) Knobs for seat reclining knuckles	
		(21) Mounting system for spare wheel	
		(22) Oil cooler pipes (metal)	
		(23) Pedal Assembly for accelerator and parts thereof	
		(24) Pedal assembly for clutch and parts thereof	
		(25)Power adjustment screw for hand brake	
		(26) Radiator pipes	
		(27) Resonator for air intake system.	
		(28) Seat Adjusting Track	
		(29) Spare wheel carrier assembly and parts thereof	
		(30) Towing hook	
		(31) Wire protecting pads (foam)	
		(E) Following components for vehicles of sub heading 8703.2115	
		(1) Air filter assembly and parts thereof	
		(2) Battery carrier assembly and parts thereof	
		(3) Brackets	

		(4) Brake oil tank	
		(5) Breather tube	
		(6) Chassis and parts thereof	
		(7) Control cables assemblies and parts thereof	
		(8) Engine mounting bolt; Engine cover	
		(9) Engine mounting bridge / cross member	
		(10) Fuel pipes	
		(11) Fuel tank assembly and parts thereof; cap fuel tank	
		(12) Fuse box assembly and parts thereof	
		(13) Handle grip	
		(14) Internal cock for handle grip	
		(15) Kick starter assembly and parts thereof	
		(16) Knobs	
		(17) Lever assembly gear shift	
		(18) Sleeve for wheel	
		(19) Spacer for wheel	
		(20) Speedometer cable assembly and parts thereof	
		(21) Torque rod	
		(22) Wheel nuts	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Accelerator cable	
		(2) Accelerator pedal assembly and parts thereof	
		(3) Air cleaner housing assembly and parts thereof	
		(4) Battery tray assembly and parts thereof	
		(5) Bracket for body floor support	
		(6) Bracket for fuel tank pipes	
		(7) Bracket for mounting body on chassis	
		(8) Bracket for mounting internal light	
		(9) Bracket for power stearing oil reservoir	
		(10) Bracket for power stearing pump mounting	
		(11) Bracket for radiator mounting	
		(12) Bracket for roll over bar	
		(13) Bracket for silencer / exhaust pipe support	
		(14) Bracket for track rod protection	
		(15) Clutch pipe (feed)	
		(16) Cover for fuse box	
		(17) Cradle / support for fuel tank	
		(18) Cyclone pipe oil drain (sheet metal)	
		(19) Flinger / damper	

		(20) Fuel filler cover assembly and parts thereof	
		(21) Fuel filler neck	
		(22) Gate plate for gear lever retention	
		(23) Hose assembly for washer	
		(24) Internal air duct for heater	
		(25) Lower air duct	
		(26) Lower seat for front spring	
		(27) Pipe assembly for fuel and parts thereof	
		(28) Pipe for heater return	
		(29) Retainer for suspension spring	
		(30) Retaining plate for pulley	
		(31) Rings for securing shock absorbers	
		(32) Spare wheel carrier assembly and parts thereof	
		(33) Stay assembly with cover for roll over bar	
		(34) Strap for fuel tank	
		(35) Strut for air cleaner bracket	
		(36) Top plate (plate grommet) for gear change assembly	
		(37) Towing hook	
		(38) Towing ring recovery and lashing assembly and parts thereof	
		(39) Underside protection bar assembly for propeller shaft	
		(40) Washer tank assembly and cap thereof	
8708.9940		- - - Following components for vehicles of sub - heading 87.04	35
		(A) For vehicles of sub- heading 8704.2190:	
		(1) Air cleaner housing (sheet metal type)	
		(2) Air intake duck for air cleaner assembly	
		(3) Bands / protective blankets / brackets for fuel tank.	
		(4) Cable for hood lock control	
		(5) Clutch Oil Tube	
		(6)Duct snorkel	
		(7) Filler neck assembly	
		(8) Fuel tank (metal type)	
		(9) Fuel tubes, main and return (metallic Type)	
		(10) Heat insulators	
		(11) Jar assembly washer	
		(12) Mounting system for spare wheel	
		(13) Neck assembly for fuel tank	

		(14) Pedal Assembly for accelerator and parts thereof	
		(15) Protector for fuel tank	
		(16) Radiator pipes	
		(17) Reserve tank for radiator	
		(18) Resonator for air intake system.	
		(19) Rods for activating door latches	
		(20) Rods for radiator support	
		(21) Seat Adjusting Track	
		(22) Shackles / shackle plates / pins / hangers for leaf springs	
		(23) Towing hook	
		(24) U bolt for leaf springs	
		(25) vacuum tank	
		(B) Following components, for vehicles of sub - heading 8704.3190	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Battery box / battery clamp / battery band	
		(4) Battery cover	
		(5) Brackets for brake fluid reservoir, washer tank and water reservoir tank	
		(6) Brackets for fuel box	
		(7) Brackets for mounting alternator	
		(8) Brackets for mounting engine / excluding bracket front mount	
		(9) Brackets for mounting radiator	
		(10) Brackets for mounting rear deck	
		(11) Brackets for mounting stearing gear box	
		(12) Brackets for seat belts	
		(13) Brackets for suspension system	
		(14) Brackets sub - cleaner	
		(15) Brake fluid reservoir assembly and parts thereof	
		(16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs	
		(17) Cable assemblies for accelerator and choke	
		(18) Emblems	
		(19) Fuel pipes	
		(20) Fuel tank and parts thereof	
		(21) Hooks for lifting engine	
		(22) Lever set for gear shift control	

		(23) Nuts for wheels	
		(24) Pedal Brake, clutch and accelerator assemblies and parts thereof	
		(25) Plate cylinder block	
		(26) Rod / Bracket for tension assembly	
		(27) Rod gear shift select	
		(28) Spare wheel carrier and bolt assembly and parts thereof	
		(29) Stay / Brackets for bumpers	
		(30) Support set for gear shift arm	
		(31) Towing hook	
		(32) Washer jar assembly for wind shield	
		(33) Water reservoir tanks	
		(34)Wind shield washer nozzel assembly	
		(C) Following components for vehicles of heading 8704.3130	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Arms for fan belt adjusting	
		(4) Bracket for brake fluid reservoir	
		(5) Bracket for fuse box	
		(6) Bracket for generator	
		(7) Bracket for holding jack	
		(8) Bracket for mounting radiator	
		(9) Bracket for suspension	
		(10) Brake fluid reservoir assembly and parts thereof	
		(11) Cable assembly for accelerator and parts thereof	
		(12) Cable assembly for choke and parts thereof	
		(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
		(14) Fuel filler neck and pipe	
		(15) Fuel tank (other than plastic)	
		(16) Gear shift control rods/ transmission cables	
		(17) Hanger for muffler	
		(18) Hooks for engine lifting	
		(19) Lever gear shift control and parts thereof	
		(20) Nozzle and hose for wind shield washer	
		(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	

		(22) Reserve tank and hose assembly for radiator water and parts thereof	
		(23) Spare wheel carrier and bolt assembly	
		(24) Support set for gear shift arm	
		(25) Towing hooks	
		(26) Washer jar	
		(D) Following components for vehicles of sub heading 8704.3150	
		(1) Air filter assembly and parts thereof	
		(2) Battery carrier assembly and parts thereof	
		(3) Brackets	
		(4) Brake oil tank	
		(5) Breather tube	
		(6) Chassis and parts thereof	
		(7) Control cables assemblies and parts thereof	
		(8) Engine mounting bolt; Engine cover	
		(9) Engine mounting bridge / cross member	
		(10) Fuel pipes	
		(11) Fuel tank assembly and parts thereof; cap fuel tank	
		(12) Fuse box assembly and parts thereof	
		(13) Handle grip	
		(14) Internal cock for handle grip	
		(15) Kick starter assembly and parts thereof	
		(16) Knobs	
		(17) Lever assembly gear shift	
		(18) Sleeve for wheel	
		(19) Spacer for wheel	
		(20) Speedometer cable assembly and parts thereof	
		(21) Torque rod	
		(22) Wheel nuts	
8708.9950		- - - - Following components, for vehicles of sub - heading 87.04	35
		(A) For vehicles of sub- heading 8704.2219:	
		(1) Air cleaner housing (sheet metal)	
		(2) Air intake pipe and its hood	
		(3) Battery cover	
		(4) Boot for gear shift lever.	
		(5) Brace for adjusting generator / alternator	
		(6) Bracket for mounting air cleaner	
		(7) Bracket helper spring	

		(8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / stripes	
		(11) Hanger for engine lifting	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Pipe air cleaner to engine	
		(15) Rod assembly for cabin locking mechanism	
		(16) Shackles for leaf springs	
		(17) Stay for cabin entry steps	
		(18) Towing hooks	
		(19) U Bolts for leaf springs	
		(20) Upper pad for front leaf spring assembly	
		(B) For vehicles of sub - heading 8704.2299	
		(1) Accelerator / Brake / Clutch pedal assembly and parts thereof	
		(2) Air / vacuum tanks for brakes	
		(3) Air cleaner housing assembly and parts thereof (sheet metal)	
		(4) Air intake pipe and its hoods	
		(5) Battery cover	
		(6) Brace for adjusting generator / alternator	
		(7) Brackets for mounting air cleaner, leaf springs, helper springs, schock absorbers and exhaust pipes.	
		(8) Brackets for mounting engine (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / strips	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Retainer / holder for center bearing	
		(15) Shackles for leaf springs assembly	
		(16) Stiffener for fly wheel housing	
		(17) Towing hooks	
		(18) U. Bolts for leaf springs	
		(19) Upper pad for front leaf spring assembly	
		(C) For vehicles of sub - heading 8704.2390	
		(1) Air / vacuum tanks for brakes	

		(2) Air cleaner housing assembly and parts thereof (sheet metal)	
		(3) Air intake pipe and its hood	
		(4) Battery cover	
		(5) Brace for adjusting generator / alternator	
		(6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks	
		(7) Brackets for mounting engine (casting and sheet metal)	
		(8) Fuel tank	
		(9) Fuel tank bands / supports / brackets / stripes	
		(10) Hanger for engine lifting	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Pipe air cleaner to engine	
		(15) Retainer / holder for center bearing (6x2 vehicles only)	
		(16) Shackles for leaf spring assembly	
		(17) Stiffener for fly wheel housing (6x2 vehicles only)	
		(18) Towing hooks	
		(19) Upper pad for front leaf spring assembly	
8708.9990		- - - Other	35
87.09		**Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**	
		- Vehicles:	
8709.1100		- - Electrical	30
8709.1900		- - Other	30
8709.9000		- Parts	35
87.10		**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	
8710.0010		- - - Armoured cash carrying vehicles	20
8710.0090		- - - Other	20
87.11		**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars; side- cars.**	

		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
8711.1010		- - - Components for the assembly / manufacture of vehicles in any kit form	50
8711.1090		- - - Other	50
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
8711.2010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.2090		- - - Other	50
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.3020		- - - Motorcycle rickshaws in CBU	50
8711.3090		- - - Other	50
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:	
8711.4010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.4090		- - - Other	50
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.5090		- - - Other	50
		- With electric motor for propulsion:	
8711.6010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.6020		- - - Self-balancing, electrically-powered two wheeled transportation device (Hoverboard, smart scooter, drift vehicles)	50
8711.6090		- - - Other	50
		- Other:	
8711.9010		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8711.9090		- - - Other	50
8712.0000		**Bicycles and other cycles (including delivery tricycles), not motorised.**	35
87.13		**Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.**	

8713.1000		- Not mechanically propelled	3
8713.9000		- Other	3
87.14		**Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.**	
		- Of motorcycles (including mopeds):	
8714.1010		- - - Saddles	35
8714.1020		- - - Following components for vehicles of heading 87.11:-	35
		(1) Air cleaner assembly and parts thereof	
		(2) Axles (front, rear, collar) and parts thereof	
		(3) Battery Box	
		(4) Bolt for engine mounting	
		(5) Brake cables and parts thereof	
		(6) Brake drums	
		(7) Brake pedal shaft	
		(8) Brake pads	
		(9) Brake rods, linkages and levers	
		(10) Brake shoes/ Mounted brake lining of asbestos	
		(11) Brakes (complete)	
		(12) Cams for brakes	
		(13) Chain case and parts thereof	
		(14) Clutch cables and parts thereof	
		(15) Complete fuel system	
		(16) Complete wheels	
		(17) Fenders and parts thereof	
		(18) Foot rest and parts thereof	
		(19) Frame / chassis and parts thereof	
		(20) Front fork assembly (complete)	
		(21) Fuel pipes / tubes	
		(22) Fuel tank (whether or not painted)	
		(23) Fuel tank cap (with or without lock)	
		(24) Fuse boxes	
		(25) Gear shift lever pad	
		(26) Grips (whether or not twisting) and parts thereof	
		(27) Handle bar and parts thereof	
		(28)Hubs for wheels	
		(29) Lever set kick starter	
		(30) Levers for front brake and clutch and parts thereof	
		(31) Motorcycle head lamp housing	
		(32) Mudguards / flaps (plastic)	

		(33) Nipples for wheels	
		(34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers	
		(35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds	
		(36) Rear shock absorbers assembly	
		(37) Rim flaps (other than rubber) for wheels	
		(38) Rims for wheels	
		(39) Side covers and parts thereof	
		(40) Side stands / main stands and parts thereof	
		(41) Silencers / exhaust pipes / mufflers and parts thereof	
		(42) Spokes for wheels	
		(43) Sprockets for wheels	
		(44) Swinging arm assembly and parts thereof except collar and bushing	
		(45) Throttle cables and parts thereof	
		(46) Torque link and parts thereof	
		(47) Regulator rectifier	
		(48) Clutch assembly	
		(49) Emblems / Stickers	
8714.1030		- - - Drum gear shift for vehicles of heading 87.11	35
8714.1040		- - - Following components for vehicles of heading 87.11:- (A) For front shocks: (1) Pipe seat (2) Seat bottom (3) Pipe /inner tube (4) Case bottom/outer tube (B) For rear shocks: (1) Case damper/ pump/ rebound (2) Stopper valve (C) For Engine: (1) Cam for brakes (2) Lever cam brake front & rear	35
8714.1090		- - - Other	35
8714.2000		- Of carriages for disabled persons	3
		- Other:	
8714.9100		- - Frames and forks, and parts thereof	20

8714.9200		- - Wheel rims and spokes	20
		- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714.9310		- - - Free wheel sprocket wheel for bicycle of heading 87.12	16
8714.9390		- - - Other	20
8714.9400		- - Brakes, including coaster braking hubs and hub brakes,and parts thereof	20
8714.9500		- - Saddles	20
8714.9600		- - Pedals and crank-gear, and parts thereof	20
8714.9900		- - Other	20
8715.0000		**Baby carriages and parts thereof.**	20
87.16		**Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof.**	
		- Trailers and semi- trailers of the caravan type, for housing or camping:	
8716.1010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.1090		- - - Other	16
		- Self- loading or self- unloading trailers and semi- trailers for agriculture purposes:	
8716.2010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.2090		- - - Other	16
		- Other trailers and semi- trailers for the transport of goods:	
		- - Tanker trailers and tanker semi-trailers:	
8716.3110		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.3190		- - - Other	16
		- - Other:	
8716.3910		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.3990		- - - Other	16
		- Other trailers and semi- trailers:	
8716.4010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.4090		- - - Other	16
		- Other vehicles:	
8716.8010		- - - Components for the assembly / manufacture of vehicles, in any kit form	16
8716.8090		- - - Other	16
8716.9000		- Parts	35

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
8801.0000		**Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.**	3
88.02		**Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**	
		- Helicopters:	
8802.1100		- - Of an unladen weight not exceeding 2,000 kg	3
8802.1200		- - Of an unladen weight exceeding 2,000 kg	3
8802.2000		- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	3
8802.3000		- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	3
8802.4000		- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	3

8802.6000		- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	3
88.03		**Parts of goods of heading 88.01 or 88.02.**	
8803.1000		- Propellers and rotors and parts thereof	3
8803.2000		- Under- carriages and parts thereof	3
8803.3000		- Other parts of aeroplanes or helicopters	3
8803.9000		- Other	3
8804.0000		**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	3
88.05		**Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles.**	
8805.1000		- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	3
		- Ground flying trainers and parts thereof:	
8805.2100		- - Air combat simulators and parts thereof	3
8805.2900		- - Other	3

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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
89.01		**Cruise ships, excursion boats, ferry- boats, cargo ships, barges and similar vessels for the transport of persons or goods.**	
8901.1000		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds	11
8901.2000		- Tankers	11
8901.3000		- Refrigerated vessels, other than those of subheading 8901.20	11
8901.9000		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	3
8902.0000		**Fishing vessels; factory ships and other vessels for processing or preserving fishery**	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		products.	
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**	
8903.1000		- Inflatable	20
		- Other:	
8903.9100		- - Sailboats, with or without auxiliary motor	20
8903.9200		- - Motorboats, other than outboard motorboats	20
8903.9900		- - Other	20
8904.0000		**Tugs and pusher craft.**	20
89.05		**Light- vessels, fire- floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.**	
8905.1000		- Dredgers	3
8905.2000		- Floating or submersible drilling or production platforms	3
8905.9000		- Other	3
89.06		**Other vessels, including warships and lifeboats other than rowing boats.**	
8906.1000		- Warships	3
8906.9000		- Other	3
89.07		**Other floating structures (for example, rafts, tanks, coffer- dams, landing- stages, buoys and beacons).**	
8907.1000		- Inflatable rafts	3
8907.9000		- Other	3
8908.0000		**Vessels and other floating structures for breaking up.**	3

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 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85. 25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85. 26); connectors for optical fibres, optical fibre bundles or cables (heading 86.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20;

(m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass- produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to:

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

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non- electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.01		**Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.**	
9001.1000		- Optical fibres, optical fibre bundles and cables	20
9001.2000		- Sheets and plates of polarising material	20
9001.3000		- Contact lenses	11
9001.4000		- Spectacle lenses of glass	11
9001.5000		- Spectacle lenses of other materials	11
9001.9000		- Other	20
90.02		**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.**	
		- Objective lenses:	
9002.1100		- - For cameras, projectors or photographic enlargers or reducers	3
9002.1900		- - Other	3
9002.2000		- Filters	3
9002.9000		- Other	3
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**	
		- Frames and mountings:	
9003.1100		- - Of plastics	11
9003.1900		- - Of other materials	11
9003.9000		- Parts	11
90.04		**Spectacles, goggles and the like, corrective, protective or other.**	
9004.1000		- Sunglasses	3
9004.9000		- Other	11
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio- astronomy.**	
9005.1000		- Binoculars	11
9005.8000		- Other instruments	11
9005.9000		- Parts and accessories (including mountings)	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.06		**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.**	
9006.1000		- Cameras of a kind used for preparing printing plates or cylinders	3
9006.3000		- 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	3
9006.4000		- Instant print cameras	3
		- Other cameras:	
9006.5100		- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	3
9006.5200		- - Other, for roll film of a width less than 35 mm	3
9006.5300		- - Other, for roll film of a width of 35 mm	3
9006.5900		- - Other	3
		- Photographic flashlight apparatus and flashbulbs:	
9006.6100		- - Discharge lamp ("electronic") flashlight apparatus	3
9006.6900		- - Other	3
		- Parts and accessories:	
9006.9100		- - For cameras	3
9006.9900		- - Other	3
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**	
9007.1000		- Cameras	3
9007.2000		- Projectors	3
		- Parts and accessories:	
9007.9100		- - For cameras	3
9007.9200		- - For projectors	3
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**	
9008.5000		- Projectors, enlargers and reducers	3
9008.9000		- Parts and accessories	3
[90.09]			

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.10		**Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.**	
9010.1000		- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	3
9010.5000		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	3
9010.6000		- Projection screens	3
9010.9000		- Parts and accessories	3
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**	
9011.1000		- Stereoscopic microscopes	3
9011.2000		- Other microscopes, for photomicrography, cinephotomicrography or microprojection	3
9011.8000		- Other microscopes	3
9011.9000		- Parts and accessories	3
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**	
9012.1000		- Microscopes other than optical microscopes; diffraction apparatus	3
9012.9000		- Parts and accessories	3
90.13		**Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**	
9013.1000		- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	3
9013.2000		- Lasers, other than laser diodes	3
9013.8000		- Other devices, appliances and instruments	3
9013.9000		- Parts and accessories	3
90.14		**Direction finding compasses; other navigational instruments and appliances.**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9014.1000		- Direction finding compasses	3
9014.2000		- Instruments and appliances for aeronautical or space navigation (other than compasses)	3
9014.8000		- Other instruments and appliances	3
9014.9000		- Parts and accessories	3
90.15		**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**	
9015.1000		- Rangefinders	3
9015.2000		- Theodolites and tachymeters (tacheometers)	3
9015.3000		- Levels	3
9015.4000		- Photogrammetrical surveying instruments and appliances	3
9015.8000		- Other instruments and appliances	3
9015.9000		- Parts and accessories	3
90.16		**Balances of a sensitivity of 5 cg or better, with or without weights.**	
9016.0010		- - - Electronic	3
9016.0090		- - - Other	3
90.17		**Drawing, marking- out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.**	
		- Drafting tables and machines, whether or not automatic:	
9017.1010		- - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	3
9017.1090		- - - Other	3
9017.2000		- Other drawing, marking- out or mathematical calculating instruments	11
		- Micrometers, callipers and gauges:	
9017.3010		- - - Micro Meter	11
9017.3020		- - - Callipers and gauges	3
		- Other instruments:	
9017.8010		- - - Measurig rod and tapes	11
9017.8090		- - - Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9017.9000		- Parts and accessories	11
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro- medical apparatus and sight- testing instruments.**	
		- Electro- diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100		- - Electro-cardiographs	3
9018.1200		- - Ultrasonic scanning apparatus	3
9018.1300		- - Magnetic resonance imaging apparatus	3
9018.1400		- - Scintigraphic apparatus	3
9018.1900		- - Other	3
9018.2000		- Ultra- violet or infra- red ray apparatus	3
		- Syringes, needles, catheters, cannulae and the like:	
		- - Syringes, with or without needles:	
9018.3110		- - - With needles	20
9018.3120		- - - Without needles	20
9018.3200		- - Tubular metal needles and needles for sutures	11
		- - Other:	
9018.3910		- - - Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	20
9018.3920		- - - Dextrose and saline infusion giving sets	20
		- - - Catheter:	
9018.3931		- - - -Suction	3
9018.3932		- - - -Pulmonary artery	3
9018.3933		- - - -Foly's	3
9018.3939		- - - -Other	3
9018.3940		- - - Cannula	20
9018.3950		- - - Surgical needles	3
9018.3960		- - - Endo tracheal tube	3
9018.3970		- - - Balloons	3
9018.3990		- - - Other	3
		- Other instruments and appliances, used in dental sciences:	
9018.4100		- - Dental drill engines, whether or not combined on a single base with other dental equipment	3
9018.4900		- - Other	11
9018.5000		- Other ophthalmic instruments and appliances	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other instruments and appliances:	
9018.9010		- - - Anesthesia aparatus	3
9018.9020		- - - Stethoscopes	3
9018.9030		- - - Surgical scissors	3
9018.9040		- - - Surgical knives	3
9018.9050		- - - Sphygmomano-meter	3
9018.9060		- - - Infant incubators	3
9018.9070		- - - Fibre dializers	3
9018.9090		- - - Other	3
90.19		**Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.**	
9019.1000		- Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus	3
		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.2010		- - - Oxygenator with accessories	3
9019.2020		- - - Ozone therapy apparatus	3
9019.2030		- - - Acrosol therapy apparatus	3
9019.2090		- - - Other	3
90.20		**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	
9020.0010		- - - Gas masks	3
9020.0020		- - - Other breathing appliances	3
90.21		**Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.**	
9021.1000		- Orthopaedic or fracture appliances	3
		- Artificial teeth and dental fittings:	
9021.2100		- - Artificial teeth	3
9021.2900		- - Other	3
		- Other artificial parts of the body :	
9021.3100		- - Artificial joints	3
9021.3900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9021.4000		- Hearing aids, excluding parts and accessories	3
9021.5000		- Pacemakers for stimulating heart muscles, excluding parts and accessories	3
9021.9000		- Other	3
90.22		**Apparatus based on the use of X- rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X- ray tubes and other X- ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**	
		- Apparatus based on the use of X- rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1200		- - Computed tomography apparatus	3
9022.1300		- - Other, for dental uses	3
9022.1400		- - Other, for medical, surgical or veterinary uses	3
9022.1900		- - For other uses	3
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.2100		- - For medical, surgical, dental or veterinary uses	3
9022.2900		- - For other uses	3
9022.3000		- X- ray tubes	3
9022.9000		- Other, including parts and accessories	3
9023.0000		**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	3
90.24		**Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).**	
9024.1000		- Machines and appliances for testing metals	3
9024.8000		- Other machines and appliances	3
9024.9000		- Parts and accessories	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.**	
		- Thermometers and pyrometers, not combined with other instruments:	
		- - Liquid-filled, for direct reading:	
9025.1110		- - - Thermometers, clinical	3
9025.1190		- - - Other	3
9025.1900		- - Other	3
		- Other instruments:	
9025.8010		- - - Hydrometers	3
9025.8020		- - - Psychrometers	3
9025.8030		- - - Temperature guages and sensors for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9025.8090		- - - Other	3
9025.9000		- Parts and accessories	3
90.26		**Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.**	
		- For measuring or checking the flow or level of liquids:	
9026.1010		- - - Following parts for agricultural tractors of sub-headings 8701.9220 and 8701.9320: (1) Fuel gauge (2) Oil level indicator (3) Dipstick/guage oil level for engines	35
9026.1020		- - - Dipstick/ gauge oil level for engines of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130 and 8704.3190	35
9026.1030		- - - Other for motor cars and vehicles	35
9026.1090		- - - Other	3
9026.2000		- For measuring or checking pressure	3
9026.8000		- Other instruments or apparatus	3
9026.9000		- Parts and accessories	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.27		**Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.**	
9027.1000		- Gas or smoke analysis apparatus	3
9027.2000		- Chromatographs and electrophoresis instruments	3
9027.3000		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	3
9027.5000		- Other instruments and apparatus using optical radiations (UV, visible,IR)	3
9027.8000		- Other instruments and apparatus	3
9027.9000		- Microtomes; parts and accessories	3
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**	
9028.1000		- Gas meters	20
9028.2000		- Liquid meters	20
9028.3000		- Electricity meters	20
		- Parts and accessories:	
9028.9010		- - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	11
9028.9020		- - - Other of electricity meters	20
9028.9090		- - - Other	11
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.**	
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1010		- - - Taximeters and pedometers	35
9029.1020		- - - Mileo meters	35
9029.1090		- - - Other	35
		- Speed indicators and tachometers; stroboscopes:	
		- - - Speed indicators and tachometers:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9029.2011		- - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190	35
9029.2012		- - - - RPM meter for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9029.2013		- - - - Speed indicator and techometers for other motor cars and vehicles	35
9029.2019		- - - - Other	20
9029.2020		- - - Stroboscopes	20
9029.9000		- Parts and accessories	20
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radiations.**	
9030.1000		- Instruments and apparatus for measuring or detecting ionising radiations	3
9030.2000		- Oscilloscopes and oscillographs	3
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
9030.3100		- - Multimeters without a recording device	3
9030.3200		- - Multimeters with a recording device	3
		- - Other, without a recording device:	
9030.3310		- - - Battery meters for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9030.3320		- - - Other for motor cars and vehicles	35
9030.3330		- - - Ampere-meter	3
9030.3390		- - - Other	3
9030.3900		- - Other, with a recording device	3
9030.4000		- Other instruments and apparatus, specially designed for telecommunications (for example, cross- talk meters, gain measuring instruments, distortion factor meters, psophometers)	3
		- Other instruments and apparatus:	
9030.8200		- - For measuring or checking semiconductor wafers or devices	3
9030.8400		- - Other, with a recording device	3
9030.8900		- - Other	3
9030.9000		- Parts and accessories	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.31		**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**	
9031.1000		- Machines for balancing mechanical parts	3
9031.2000		- Test benches	3
		- Other optical instruments and appliances:	
9031.4100		- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	3
9031.4900		- - Other	3
9031.8000		- Other instruments, appliances and machines	3
9031.9000		- Parts and accessories	3
90.32		**Automatic regulating or controlling instruments and apparatus.**	
		- Thermostats:	
9032.1010		- - - Of a kind used in refrigerators, deep-freezers and air-conditioners	3
9032.1090		- - - Other	20
9032.2000		- Manostats	3
		- Other instruments and apparatus:	
9032.8100		- - Hydraulic or pneumatic	3
		- - Other:	
9032.8910		- - - Temperature control switches for vehicles of sub - heading 8703.2115 and 8704.3150	35
9032.8920		- - - Other for motor cars and vehicles	35
9032.8990		- - - Other	3
9032.9000		- Parts and accessories	3
90.33		**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	
9033.0010		- - - Of hearings aids	3
9033.0020		- - - Pacing wire	3
9033.0090		- - - Other	16

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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
91.01		**Wrist- watches, pocket- watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal.**	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9101.1100		- - With mechanical display only	3
9101.1900		- - Other	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9101.2100		- - With automatic winding	3
9101.2900		- - Other	3
		- Other:	
9101.9100		- - Electrically operated	3
9101.9900		- - Other	3
91.02		**Wrist- watches, pocket- watches and other watches, including stop- watches, other than those of heading 91.01.**	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9102.1100		- - With mechanical display only	3
9102.1200		- - With opto-electronic display only	3
9102.1900		- - Other	3
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9102.2100		- - With automatic winding	3
9102.2900		- - Other	3
		- Other:	
9102.9100		- - Electrically operated	3
9102.9900		- - Other	3
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**	
9103.1000		- Electrically operated	11
9103.9000		- Other	11
91.04		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	
9104.0010		- - - For aircraft and spacecraft	3
9104.0020		- - - For vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	35
9104.0030		- - - Other for motor cars and vehicles	35
9104.0090		- - - Other	11
91.05		**Other clocks.**	
		- Alarm clocks:	
9105.1100		- - Electrically operated	20
9105.1900		- - Other	20
		- Wall clocks:	
9105.2100		- - Electrically operated	20
9105.2900		- - Other	20
		- Other:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9105.9100		- - Electrically operated	20
9105.9900		- - Other	20
91.06		**Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time- recorders).**	
		- Time- registers, time- recorders:	
9106.1010		- - - Hour meters / tractor meters for agricultural tractors of sub-headings 8701.9220 and 8701.9320	35
9106.1020		- - - Other for motor cars and vehicles	35
9106.1090		- - - Other	3
9106.9000		- Other	3
9107.0000		**Time switches with clock or watch movement or with synchronous motor.**	3
91.08		**Watch movements, complete and assembled.**	
		- Electrically operated:	
9108.1100		- - With mechanical display only or with a device to which a mechanical display can be incorporated	11
9108.1200		- - With opto-electronic display only	11
9108.1900		- - Other	11
9108.2000		- With automatic winding	11
9108.9000		- Other	11
91.09		**Clock movements, complete and assembled.**	
9109.1000		- Electrically operated	11
9109.9000		- Other	11
91.10		**Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.**	
		- Of watches:	
9110.1100		- - Complete movements, unassembled or partly assembled (movement sets)	3
9110.1200		- - Incomplete movements, assembled	3
9110.1900		- - Rough movements	3
9110.9000		- Other	3
91.11		**Watch cases and parts thereof.**	
9111.1000		- Cases of precious metal or of metal clad with precious metal	3

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9111.2000		- Cases of base metal, whether or not gold- or silver- plated	3
9111.8000		- Other cases	3
9111.9000		- Parts	3
91.12		**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.**	
9112.2000		- Cases	3
9112.9000		- Parts	3
91.13		**Watch straps, watch bands and watch bracelets, and parts thereof.**	
9113.1000		- Of precious metal or of metal clad with precious metal	3
9113.2000		- Of base metal, whether or not gold- or silver-plated	3
9113.9000		- Other	3
91.14		**Other clock or watch parts.**	
9114.1000		- Springs, including hair- springs	3
9114.3000		- Dials	3
9114.4000		- Plates and bridges	3
9114.9000		- Other	3

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover :

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03),or monopods, bipods, tripods and similar articles (heading 96.20); or

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

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

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**	
9201.1000		- Upright pianos	11
9201.2000		- Grand pianos	11
9201.9000		- Other	11
92.02		**Other string musical instruments (for example, guitars, violins, harps).**	
9202.1000		- Played with a bow	11
9202.9000		- Other	11
[92.03]			
[92.04]			
92.05		**Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.**	
9205.1000		- Brass- wind instruments	11
9205.9000		- Other	11
9206.0000		**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**	11
92.07		**Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).**	
9207.1000		- Keyboard instruments, other than accordions	11
9207.9000		- Other	11
92.08		**Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth- blown sound signalling instruments.**	
9208.1000		- Musical boxes	11
9208.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**	
9209.3000		- Musical instruments strings	11
		- Other:	
9209.9100		- - Parts and accessories for pianos	11
9209.9200		- - Parts and accessories for the musical instruments of heading 92.02	11
9209.9400		- - Parts and accessories for the musical instruments of heading 92.07	11
9209.9900		- - Other	11

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover:
- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93. 07.**	
9301.1000		- Artillery weapons (for example, guns, howitzers and mortars)	16
9301.2000		- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	16
		- Other:	
9301.9010		- - - Fully automatic shotguns	16
		- - - Rifles:	
9301.9021		- - - -Bolt action	16
9301.9022		- - - - Semi-automatic	16
9301.9023		- - - - fully automatic	16
9301.9029		- - - - Other	16
9301.9030		- - - Machine -guns	16
		- - - Sub-machine-guns:	
9301.9041		- - - - Fully automatic pistols	16
9301.9049		- - - - Other	16
9301.9090		- - - Other	16
93.02		**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	
		- - - Of prohibited bore and of calibres higher than 0.32:	
9302.0011		- - - -Revolvers	16
9302.0012		- - - -Pistols, single barrel, semi-automatic or otherwise	16
9302.0013		- - - -Pistols, multiple barrel	16
9302.0019		- - - -Other	16
		- - - Other:	
9302.0091		- - - - Revolvers	20
9302.0092		- - - - Pistols, signle barrel , semi-automatic or otherwise	20
9302.0093		- - - - Pistols, multiple barrel	20
9302.0099		- - - - Other	20
93.03		**Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive- bolt humane killers, line- throwing guns).**	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9303.1000		- Muzzle- loading firearms	20
		- Other sporting, hunting or target- shooting shotguns, including combination shotgun- rifles:	
		- - - Shotguns, single barrel:	
9303.2011		- - - - Pump-action	20
9303.2012		- - - - Semi-automatic	20
9303.2019		- - - - Other	20
9303.2020		- - - Shotguns, multiple barrel, including combination guns	20
9303.2090		- - - Other	20
		- Other sporting, hunting or target- shooting rifles:	
9303.3010		- - - Single-shot	20
9303.3020		- - - Semi-automatic	20
9303.3090		- - - Other	20
9303.9000		- Other	20
9304.0000		**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	20
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**	
		- Of revolvers or pistols:	
9305.1010		- - - Firing mechanisms	20
9305.1020		- - - Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers(sound moderators) and parts thereof; Butts; grips and plates	20
9305.1030		- - - Slide (for pistols) and cylinders (for revolvers)	20
9305.1090		- - - Other	20
		- Of shotguns or rifles of heading 93.03:	
9305.2010		- - - Shotgun barrels	20
9305.2020		- - - Firing mechanisms	20
9305.2030		- - - Frames and receivers, Rilfe barrels, Pistons, looking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	20
9305.2040		- - - Breeches, bolts (gunlocks) and bolt carriers	20
9305.2090		- - - Other	20
		- Other:	
		- - Of military weapons of heading 93. 01:	
9305.9111		- - - - Firing mechanisms	16

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9305.9112		- - - - Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof.	16
9305.9113		- - - - Breeches, blts (gunlocks) and bolt carriers	16
9305.9119		- - - -Other	16
9305.9190		- - - Other	16
9305.9900		- - Other	16
93.06		**Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.**	
		- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100		- - Cartridges	20
9306.2900		- - Other	20
		- Other cartridges and parts thereof:	
9306.3010		- - - Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	20
9306.3090		- - - Other	20
9306.9000		- Other	20
9307.0000		**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	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 building

Notes.

1.- This Chapter does not cover :

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

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);

(f) Lamps or lighting fittings of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

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

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall)and unit furniture;

(b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but

not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
94.01		**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**	
9401.1000		- Seats of a kind used for aircraft	3
		- Seats of a kind used for motor vehicles:	
9401.2010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
9401.2020		- - - For vehicles of heading 87.02 sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
9401.2090		- - - Other	35
9401.3000		- Swivel seats with variable height adjustment	20
9401.4000		- Seats other than garden seats or camping equipment, convertible into beds	20
		- Seats of cane, osier, bamboo or similar materials :	
9401.5200		- - Of bamboo	20
9401.5300		- - Of rattan	20
9401.5900		- - Other	20
		- Other seats, with wooden frames:	
9401.6100		- - Upholstered	20
9401.6900		- - Other	20
		- Other seats, with metal frames:	
9401.7100		- - Upholstered	20
9401.7900		- - Other	20
9401.8000		- Other seats	20
		- Parts:	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9401.9010		- - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
9401.9020		- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	35
9401.9030		- - - Other for motor cars and vehicles	35
9401.9090		- - - Other	20
94.02		**Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.**	
		- Dentists', barbers' or similar chairs and parts thereof:	
9402.1010		- - - Dentists' chairs	11
9402.1090		- - - Other	20
		- Other:	
9402.9010		- - - Operating tables	11
9402.9020		- - - Hospital beds with mechanical fittings	20
9402.9090		- - - Other	20
94.03		**Other furniture and parts thereof.**	
9403.1000		- Metal furniture of a kind used in offices	20
9403.2000		- Other metal furniture	20
9403.3000		- Wooden furniture of a kind used in offices	20
9403.4000		- Wooden furniture of a kind used in the kitchen	20
		- Wooden furniture of a kind used in the bedroom:	
9403.5010		- - - Wooden cabinets	20
9403.5020		- - - Wooden beds	20
9403.5030		- - - Other	20
9403.6000		- Other wooden furniture	20
9403.7000		- Furniture of plastics	20
		- Furniture of other materials, including cane, osier, bamboo or similar materials :	

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9403.8200		- - Of bamboo	20
9403.8300		- - Of rattan	20
9403.8900		- - Other	20
9403.9000		- Parts	20
94.04		**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.**	
9404.1000		- Mattress supports	20
		- Mattresses:	
9404.2100		- - Of cellular rubber or plastics, whether or not covered	20
9404.2900		- - Of other materials	20
9404.3000		- Sleeping bags	20
9404.9000		-Other	20
94.05		**Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**	
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.1010		- - - Chandeliers	20
9405.1020		- - - Fitting of base metal for flourescent tubes	20
9405.1090		- - - Other	20
9405.2000		- Electric table, desk, bedside or floor- standing lamps	20
9405.3000		- Lighting sets of a kind used for Christmas trees	20
		- Other electric lamps and lighting fittings:	
9405.4010		- - - Lighting system of a kind used for film shootings	3
9405.4090		- - - Other	20
		- Non- electric lamps and lighting fittings:	
9405.5010		- - - Tubular day lighting device	3
9405.5090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9405.6000		- Illuminated signs, illuminated name- plates and the like	20
		- Parts:	
		- - Of glass:	
9405.9110		- - - Of chandelier	11
9405.9190		- - - Other	20
9405.9200		- - Of plastics	20
9405.9900		- - Other	20
94.06		**Prefabricated buildings.**	
		- Of wood:	
9406.1010		- - - Green houses	20
9406.1020		- - - Dairy, live stock and poultry sheds	20
9406.1030		- - - Silos	20
9406.1040		- - - For cold storage	20
9406.1090		- - - Other	20
		- Other:	
9406.9010		- - - Green houses	20
9406.9020		- - - Dairy, live stock and poultry sheds	20
9406.9030		- - - Silos	20
9406.9040		- - - For cold storage	20
9406.9050		- - - Modular clean room panels	3
9406.9090		- - - Other	20

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(l) Bells, gongs or the like of heading 83.06;
(m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, within “smart cards” and other media for the recording of sound or of other phenomenon whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
(o) Children's bicycles (heading 87.12);
(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
(r) Decoy calls or whistles (heading 92.08);
(s) Arms or other articles of Chapter 93;
(t) Electric garlands of all kinds (heading 94.05);
(u) Monopods, bipods, tripods and similar articles (heading 96.20);
(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
(w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95. 03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

Subheading Note

1.- Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

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

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
[95.01]			
[95.02]			
95.03		**Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced- size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**	
9503.0010		- - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	20
9503.0020		- - - Garments and accessories therefor, footwear and headgear	11
9503.0030		- - - Aero models	3
9503.0040		- - - Parts, accessories, sub-assemblies, mechanical or electrical movements	11
9503.0090		- - - Other	20
95.04		**Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**	
9504.2000		- Articles and accessories for billiards of all kinds	20
9504.3000		- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	20
9504.4000		- Playing cards	20
9504.5000		- Video game consoles and machines, other than those of subheading 9504.30	20
		- Other:	
9504.9010		- - - Dice cups	20
9504.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**	
9505.1000		- Articles for Christmas festivities	20
9505.9000		- Other	20
95.06		**Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.**	
		- Snow- skis and other snow- ski equipment:	
9506.1100		- - Skis	11
9506.1200		- - Ski-fastenings (ski-bindings)	11
9506.1900		- - Other	11
		- Water- skis, surf- boards, sailboards and other water- sport equipment:	
9506.2100		- - Sailboards	11
9506.2900		- - Other	11
		- Golf clubs and other golf equipment:	
9506.3100		- - Clubs, complete	11
9506.3200		- - Balls	11
9506.3900		- - Other	11
9506.4000		- Articles and equipment for table- tennis	20
		- Tennis, badminton or similar rackets, whether or not strung:	
9506.5100		- - Lawn-tennis rackets, whether or not strung	20
		- - Other:	
9506.5910		- - - Badminton rackets	20
9506.5920		- - - Squash rackets	20
9506.5990		- - - Other	20
		- Balls, other than golf balls and table- tennis balls:	
9506.6100		- - Lawn-tennis balls	20
		- - Inflatable:	
9506.6210		- - - Footballs, soccer balls	20
9506.6220		- - - Footballs, Other than leather	20
9506.6290		- - - Other	20
		- - Other:	
9506.6910		- - - Cricket balls	20
9506.6920		- - - Hockey balls	20
9506.6930		- - - Polo balls	20
9506.6940		- - - Squash balls	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
9506.6960		- - - Table tennis balls	20
9506.6970		- - - Punching balls	20
9506.6980		- - - Badminton shuttle cocks	20
		- - - Other:	
9506.6991		- - - - Volley balls	20
9506.6992		- - - - Basket balls	20
9506.6993		- - - - Net balls	20
9506.6994		- - - - Hand balls	20
9506.6995		- - - - Rugby balls	20
9506.6999		- - - - Other	20
9506.7000		- Ice skates and roller skates, including skating boots with skates attached	11
		- Other:	
9506.9100		- - Articles and equipment for general physical exercise, gymnastics or athletics	11
		- - Other:	
		- - - Bladders and covers of inflattable balls:	
9506.9911		- - - - Football cover	11
9506.9912		- - - - Football bladder	11
9506.9913		- - - - Volley ball cover	11
9506.9914		- - - - Basket ball cover	11
9506.9915		- - - - Net ball cover	11
9506.9916		- - - - Hand ball cover	11
9506.9917		- - - - Rugby ball cover	11
9506.9919		- - - - Other	11
9506.9920		- - - Cricket bats	20
9506.9930		- - - Cricket wickets	20
9506.9940		- - - Cricket pads	20
9506.9950		- - - Cricket sets	20
9506.9960		- - - Hockey sticks	20
9506.9970		- - - Polo sticks	20
9506.9990		- - - Other	20
95.07		**Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.**	
9507.1000		- Fishing rods	11
9507.2000		- Fish- hooks, whether or not snelled	11
9507.3000		- Fishing reels	11
9507.9000		- Other	11

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
95.08		**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.**	
9508.1000		- Travelling circuses and travelling menageries	11
9508.9000		- Other	11

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :
- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or mouldingmaterials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :
- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable

fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal 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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
96.01		**Worked ivory, bone, tortoise- shell, horn, antlers, coral, mother- of- pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).**	
9601.1000		- Worked ivory and articles of ivory	20
		- Other:	
9601.9010		- - - Worked tortoise-shell	20
9601.9090		- - - Other	20
96.02		**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**	
9602.0010		- - - Gelatine capsules	20
9602.0090		- - - Other	20
96.03		**Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand- operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**	
9603.1000		- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.2100		- - Tooth brushes, including dental-plate brushes	20
9603.2900		- - Other	20
9603.3000		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	20
9603.4000		- Paint, distemper, varnish or similar brushes (other than brushes of sub- heading 9603.30); paint pads and rollers	20
9603.5000		- Other brushes constituting parts of machines, appliances or vehicles	20
9603.9000		- Other	20
9604.0000		**Hand sieves and hand riddles.**	20
9605.0000		**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	20
96.06		**Buttons, press- fasteners, snap- fasteners and press- studs, button moulds and other parts of these articles; button blanks.**	
9606.1000		- Press- fasteners, snap- fasteners and press- studs and parts therefor	20
		- Buttons:	
9606.2100		- - Of plastics, not covered with textile material	20
9606.2200		- - Of base metal, not covered with textile material	20
		- - Other:	
9606.2910		- - - Studs	3
9606.2920		- - - Buttons	20
9606.2990		- - - Other	20
		- Button moulds and other parts of buttons; button blanks:	
9606.3010		- - - Button moulds and other parts of buttons	20
9606.3020		- - - Button blanks	20
96.07		**Slide fasteners and parts thereof.**	
		- Slide fasteners:	
9607.1100		- - Fitted with chain scoops of base metal	20
9607.1900		- - Other	20
9607.2000		- Parts	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
96.08		**Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil- holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.**	
9608.1000		- Ball point pens	20
9608.2000		- Felt tipped and other porous- tipped pens and markers	20
9608.3000		- Fountain pens, stylograph pens and other pens	20
9608.4000		- Propelling or sliding pencils	20
9608.5000		- Sets of articles from two or more of the foregoing subheadings	20
9608.6000		- Refills for ball point pens, comprising the ball point and ink- reservoir	20
		- Other:	
9608.9100		- - Pen nibs and nib points	20
		- - Other:	
9608.9910		- - - Pen caps and clips	11
9608.9920		- - - Ball point tips	11
9608.9990		- - - Other	20
96.09		**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.**	
9609.1000		- Pencils and crayons, with leads encased in a rigid sheath	20
		- Pencil leads, black or coloured:	
9609.2010		- - - Pencil leads, black	20
9609.2020		- - - Pencil kits, coloured	20
9609.9000		- Other	20
9610.0000		**Slates and boards, with writing or drawing surfaces, whether or not framed.**	20
9611.0000		**Date, sealing or numbering stamps,and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks, and hand printing sets incorporating such composing sticks.**	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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:	
9612.1010		- - - For dot matrix printer	20
9612.1090		- - - Other	20
9612.2000		- Ink- pads	20
96.13		**Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.**	
9613.1000		- Pocket lighters, gas fuelled, non- refillable	11
9613.2000		- Pocket lighters, gas fuelled, refillable	11
		- Other lighters:	
9613.8010		- - - Lighters used with motor cars of heading 8703	35
9613.8020		- - - Lighter for other motor cars and vehicles	35
9613.8090		- - - Other	20
9613.9000		- Parts	3
9614.0000		**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	20
96.15		**Combs, hair- slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof.**	
		- Combs, hair- slides and the like:	
9615.1100		- - Of hard rubber or plastics	20
9615.1900		- - Other	20
		- Other:	
9615.9010		- - - Hair pins	20
9615.9020		- - - Hair curlers and the like	20
9615.9090		- - - Other	20
96.16		**Scent sprays and similar toilet sprays, and mounts and heads therefor; powder- puffs and pads for the application of cosmetics or toilet preparations.**	
9616.1000		- Scent sprays and similar toilet sprays, and mounts and heads therefor	20
9616.2000		- Powder- puffs and pads for the application of cosmetics or toilet preparations	20

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
96.17		**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**	
9617.0010		- - - Vacuum flasks	20
9617.0020		- - - Other	20
9618.0000		**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	11
96.19		**Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles,of any material.**	
9619.0010		- - - Diapers for adults (patients) of weight exceeding 25 kg	11
9619.0020		- - - Diapers for Infants and babies	20
9619.0030		- - - Sanitary towels and tampons	20
9619.0040		- - - Napkins and napkin liners for babies	20
9619.0050		- - - Nappies of wadding	20
9619.0060		- - - Diapers of waddings	20
9619.0090		- - - Other	20
9620.0000		**Monopods, bipods, tripods and similar articles**	20

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 colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(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.

PCT CODE		DESCRIPTION	CD (%)
Heading / Sub-heading	**Statistical suffix**		
(1)	**(2)**	**(3)**	**(4)**
97.01		**Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand- painted or hand- decorated manufactured articles; collages and similar decorative plaques.**	
9701.1000		- Paintings, drawings and pastels	3
9701.9000		- Other	3
9702.0000		**Original engravings, prints and lithographs**	3
9703.0000		**Original sculptures and statuary, in any material.**	3
9704.0000		**Postage or revenue stamps, stamp-postmarks, first- day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.**	3
9705.0000		**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.**	3
9706.0000		**Antiques of an age exceeding one hundred years.**	11

Chapter 98
(SERVICES)

Heading	Description
98.01	**Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.**
9801.1000	Services provided or rendered by hotels
9801.2000	Services provided or rendered by restaurants
9801.3000	Services provided or rendered by marriage halls and lawns
9801.4000	Services provided or rendered by clubs
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers
9801.7000	Services provided or rendered by messes and hostels
9801.9000	Other
98.02	**Advertisements.**
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals
9802.5000	Advertisement on cable T.V network
9802.9000	Other
98.03	**Facilities for travel.**
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan.
9803.1100	Travel by air of passengers embarking on international journey from Pakistan
9803.2000	Domestic travel by train
9803.2100	International travel by train
9803.9000	Other
98.04	**Services provided or rendered for inland carriage of goods.**
9804.1000	Carriage of goods by air
9804.2000	Carriage of goods by train
9804.9000	Other
98.05	**Services provided or rendered by persons authorized to transact business on behalf of others**.
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship management service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents

Heading	Description
9805.8000	Ship chandlers
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
9807.0000	**Services provided or rendered by property developers and promoters.**
9808.0000	**Courier services.**
9809.0000	**Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.**
9810.0000	**Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.**
9811.0000	**Services provided or rendered by laundries, dry cleaners.**
98.12	**Telecommunication services.**
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Pre-paid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service (SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services1970
9812.2100	Copper line based
9812.2200	Fibre-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others
9812.3000	Telegraph
9812.4000	Telex

Heading	Description
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	Internet services including e-mail services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fibre-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
9812.6125	Satellite based
9812.6129	Others
9812.6130	Internet/e-mail/Data/SMS/MMS services on WLL networks
9812.6140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based
9812.6220	Co-axial cable based
9812.6230	Fibre-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6310	Virtual private Network service (VPN)
9812.6320	Digital Signature service
9812.6390	Others
9812.9000	Audiotext services
9812.9100	Teletext services
9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services
9812.9410	Radio paging services
9812.9490	Vehicle tracking services.
9812.9500	Burglar alarm services.
9812.9090	Others
98.13	**Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services**.
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.
9813.1100	Goods insurance

Heading	Description
9813.1200	Fire insurance
9813.1300	Theft insurance
9813.1400	Marine insurance
9813.1500	Life insurance
9813.1600	Other insurance
9813.2000	Services provided or rendered in respect of advances and loans
9813.3000	Services provided or rendered in respect of leasing.
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Services provided or rendered in respect of musharika financing
9813.4000	Services provided or rendered by banking companies in relation to:
9813.4100	Guarantee
9813.4200	Brokerage
9813.4300	Letter of credit
9813.4400	Issuance of pay order and demand draft
9813.4500	Bill of exchange
9813.4600	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
9813.4700	Bank guarantee
9813.4800	Bill discounting commission
9813.4900	Safe deposit lockers
9813.4910	Safe vaults
9813.5000	Issuance, processing and operation of credit and debit cards
9813.6000	Commission and brokerage of foreign exchange dealings.
9813.7000	Automated Teller Machine operations, maintenance and management.
9813.8000	Service provided as banker to an issue
9813.8100	Other
9813.9000	Service provided or rendered by a foreign exchange dealer or exchange company or money changer
98.14	**Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.**
9814.1000	Architects or town planners
9814.2000	Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works
9814.3000	Property developers or promoters
9814.4000	Landscape designers
9814.9000	Other
98.15	**Services provided or rendered by professionals and consultants etc.**

Heading	Description
9815.1000	Medical practitioners and consultants
9815.2000	Legal practitioners and consultants
9815.3000	Accountants and auditors
9815.4000	Management consultants
9815.5000	Technical, scientific, engineering consultants
9815.6000	Software or IT based system development consultants
9815.9000	Other consultants
9816.0000	**Services provided or rendered by pathological laboratories.**
98.17	**Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.**
9817.1000	Scientific laboratories
9817.2000	Mechanical laboratories
9817.3000	Chemical laboratories
9817.4000	Electrical or electronic laboratories
9817.9000	Other such laboratories
98.18	**Services provided or rendered by specialized agencies.**
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	**Services provided or rendered by specified persons or businesses.**
9819.1000	Stockbrokers
9819.1100	Under writers
9819.1200	Indenters
9819.1300	Commission agents
9819.1400	Packers
9819.2000	Money exchanger
9819.3000	Rent a car
9819.4000	Prize bond dealers
9819.5000	Surveyors
9819.6000	Designers
9819.7000	Outdoor photographer
9819.8000	Art painter
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service
9819.9500	Service provided by a registrar to an issue
9819.9090	Others

Heading	Description
98.20	**Services provided or rendered by specialized workshops or undertakings.**
9820.1000	Auto-workshops
9820.2000	Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.
9820.3000	Workshops for electric or electronic equipments or appliances etc. including computer hardware
9820.4000	Car washing or similar service stations.
9820.9000	Other workshops
98.21	**Services provided or rendered in specified fields.**
9821.1000	Healthcare centres, gyms or physical fitness centres etc.
9821.2000	Indoor sports and games centres
9821.3000	Baby care centres
9821.4000	Body massage centres
9821.5000	Pedicure centres
9821.9000	Similar other centers
98.22	**Services provided or rendered for specified purposes.**
9822.1000	Fumigation services
9822.2000	Maintenance or cleaning services
9822.3000	Janitorial services
9822.4000	Dredging or desilting services
9822.9000	Other similar services
9823.0000	**Franchise services**
9824.0000	**Construction services**

Chapter 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
   (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
   (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
   (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER -I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:
   (i) The importer shall make a declaration on the bill of entry for exemption claimed.
   (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
   (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges andImmunities) Act,1948(XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	**Imports by Privileged personnel/ organization:** Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in- aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR)	
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	0
9905	**Imports by Dignitaries of UAE, Qatar and Bahrain**: Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- **Dignitaries of UAE** H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi. 5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai. 9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE. 10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates. 11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai. 12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command. 14 H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	15.H.H.Sheikha Fatima Bint Mubarak Ali Kittbi. 16. H.E.Sheikh Dr. Sultan Bin Khalifa Al-Nahyan. 17. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum. **Dignitaries of Bahrain:** 1. H.E King Hamad Bin Isa Al-Khalifa. 2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa. **Dignitaries of Qatar:** 1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani 9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani 10. H.E.Sheikh Faisal Bin Nasser Bin Hamad Al-Thani 11. H.E.Sheikh Hamad Bin Jassim Bin Jabr Al-Thani (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar/Bahrain Ambassador. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. (iii) UAE/Qatar/Bahrain Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives. (iv) UAE/Qatar/Bahrain Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain Rulers. (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.	
9906	(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975). (ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975). (iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975). (iv) Goods imported under the Acting Governer's (Allowance and Privileges) Order,1978 (President's	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Order No.19 of 1978). (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.	

SUB-CHAPTER–II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9907	Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are menat for free distribution amongst Afghan Refugees or for relief wrok and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue	0
9908	**Goods received as Gift or donation:** (i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Cabinet Division and concurrence by the Federal Board of Revenue. (ii)Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	0
9909	Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0
9910	Samples of no commercial value imported by manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples	
9911	(i) Relief goods donated for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government. (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERRA/National Disaster Management Authority.	0

SUB-CHAPTER III

IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

Note

For the purpose of sub-chapter III the expression:

(i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;

(ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and

(iii) "Competent Authority" means:

(i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;

(ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and

(iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9912	**<u>Imports by Edhi Foundation</u>:** (i) Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter); 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones.(29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05) 10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus.(85.27) 14. Ambulances (87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences.(90.18) 19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21) 20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22). (ii) The ambulances already imported or to be imported under S.No. 14 of Para (i) above may be disposed of after expiry of seven years from the date of importation without payment of duty and taxes leviable at the time of import with the prior approval of FBR.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:- (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.	0
9914	**Imports by Charitable Institutions and Hospitals:** (1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time; (2) Oxygen cylinders, wheelchairs, medical, surgical, dental furniture and spares thereof; (3) Re-agents, disposables; imported by,- (i) charitable non-profit making institutions operating hospitals of fifty beds or more; or (ii) hospitals run by the Federal or a Provincial Government; or (iii) the Federal or a Provincial Government exclusively meant for hospitals run by the Federal or a Provincial Government:- Subject to the following conditions: - (a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs. (b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the effect that imported goods are *bona fide* requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking. (c) undertaking so furnished by the hospital or institution is certified: (i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(NHSRC). (ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated. (iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively. (iv) in case of hospitals/institutions of Armed Forces, respective Surgeon Generals (Director General Medical Services) or equivalent rank/authority. (v) in case of Fauji Foundation hospitals, M.D Fauji Foundation. (vi) in case of Pakistan Atomic Energy Commission hospitals/institutions, Director General Procurement PAEC. (d) In case of private sector institutions or hospitals, accountal of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand. (iv) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions.	
9915	Goods imported by or donated to non -profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that – (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	0

SUB-CHAPTER-IV

IMPORT OF REPLACEMENT GOODS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i)the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0

SUB-CHAPTER-V
IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)/SEZ/ GWADAR AND FREE ZONE AREA

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9917	(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. (2) Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.	0

	(3) Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time:- (i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies and contractors/sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years; (ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to the ships used in the port and its terminals for a period of forty (40) years; (iii)Vehicles imported by the concession holder and its operating companies for a period of twenty three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR; (iv) Imports for port-related businesses established in the Free Zone Area for a period of 23 years.	

SUB-CHAPTER-VI
TEMPORARY IMPORT OR EXPORT

PCT CODE	Description	CD (%)
(1)	**(2)**	**(3)**
9918	Following goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation subject to the conditions detailed below,- **1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components, Supported Palladium Catalyst and parts:** In case machinery, equipment, apparatus, appliances, components, sub-components, supported palladium catalyst and parts have undergone any alterations, renovations, **refurbishment,** addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, **refurbishment,** additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to the PCT heading determined at the time of original import provided the same was exported under a contract of alteration, renovation,	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	refurbishment, addition or repairs, to the original supplier or his authorized service center provided further that the make, model and other specifications, as well as the receiver, shall remain the same as were at the time of the original import. **2. <u>Vehicles re-imported by owners in possession</u>:** In case vehicles have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to PCT heading determined at the time of original import provided the vehicle was exported under a contract of alteration, renovation, addition or repairs provided further that the make, model, engine number, chassis number and other specifications as well as the exporter of the vehicle shall remain the same. In case of bullet proofing of vehicles, conditions specified in Import Policy Order in vogue at the time of import shall be applicable.	
9919	Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the lst Schedule to the Act for such goods and other taxes leviable thereon. 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration , display, test or trial purposes. 6. Dry fruits imported from Afghanistan.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9920	**Temporary Imports:** Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy: 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.	0
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0
9922	Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

SUB-CHAPTER-VII
MISCELLANEOUS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. colostomy bags and appliances identifiable for Ostomy use	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 760(I)/2013 dated 2nd September, 2013.. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii)Injection wax viii)Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	0
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	0
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufacted locally,	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	
9932	Heing, zeera and other medicnal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer(iii) ABR (iv) Oto acoustic emission (5) Cochlear implants system. (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. 7) Hearing impairment/deaf related:(i) Printed material (ii) Software (iiii)Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing (ii) Braille board for alphabet writing (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine(v) Mathematics slates for blind(vi) Abacus frames (maths) (vii) White cane (viii) Thermofoam duplicating machine(ix) Manila paper for duplication(x) Every card for brail writing (xi) Magnifier glasses for low vision (xii) Brail printing press.	0
9938	Disposables, as are not manufactured locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology; and following equipment:- **A. ANGIOPLASTY PRODUCTS:** 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents. 3. Coronary Artery Dilatation Catheters (Balloons). 4. PTCA Guide Wires. 5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. **B. ANGIOGRAPHY PRODUCTS:** 1. Angiography Catheters. 2. Sheaths. 3. Guide Wires 4. Contrast Lines	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	5. Pressure Lines 6. Mannifolds **C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:** 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delviery System 6.Guide Wires 7. Sizing Balloons 8.Sizing Plates. 9.PDA Closure Devices 10. PDA Delivery Systems **D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories).** **E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories)** **F. HEART FAILURE DEVICES (with Leads, Connectors & accessories)** **G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories)** **H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.** 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors **I. LEAR CARDIOLOGY PRODUCTS** 1. Radioactive isotopes 2. Cold Kits (Cardioloite MAA, DTPA, etc) **J CARDICE SURGERY PRODUCTS.** 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances. **K. EQUIPMENT** 1. Cardiac Angiography Machine 2. Echocardiography Machine 3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies. **L. PERIPHERAL INTERVENTIONS EQUIPMENT** Disposables and other equipment for peripheral interventions including : Stents (including carotid , wall stents and Bio Re-absorbable Vascular Scaffold), Balloons, sheaths, catheters, Guide wires, Filter wires, Coils, Needles, Valves (including rotating homeostatic valves, connecting cables, inflation devices adaptors.	
9939	Diagnostic kits for HIV and Hepatitis	0
9940	Re-import of the Contingent Owned Equipment (COE) of the Mission deployed abroad subject to NOC from Ministry of Commerce and physical examination of the goods by Customs for reconciliation with export documents	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9941	Following goods imported by or donated to municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services, excluding contractors thereof, subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import. 1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000) 9. Mobile health units and their equipment, apparatus, appliances and instruments, trailer chassis and prime movers designed for mobile health units.	0

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