

**LAWS OF THE REPUBLIC OF VANUATU
CONSOLIDATED EDITION 2006**

Commencement: 1 January 1976

**CHAPTER 91
IMPORT DUTIES**

*JR 52 of 1975
JR 37 of 1976
JR 39 of 1976*



(CONSOLIDATION)

*JR 6 of 1977
JR 20 of 1977
JR 16 of 1978
Act 3 of 1980
Act 8 of 1980
Act 1 of 1982
Act 6 of 1982
Act 33 of 1982
Act 1 of 1984
Act 27 of 1984 Act 40 of 1984
Act 11 of 1985
Act 33 of 1985
Act 26 of 1986
Act 11 of 1988
Act 22 of 1988
Act 49 of 1989
Act 10 of 1990
Act 15 of 1990
Act 1 of 1992
Act 16 of 1992
Act 32 of 1993
Act 17 of 1994
Act 5 of 1995
Act 12 of 1995
Act 2 of 1996
Act 11 of 1996
Act 8 of 1998
Act 8 of 1999
Act 9 of 2000
Act 34 of 2001
Act 31 of 2002
Act 16 of 2003
Act 27 of 2003
Act 8 of 2004
Act 19 of 2005*

ARRANGEMENT OF SECTIONS

1. Customs import duties
2. Duties to be levied on customs value of goods

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3. *(Repealed)*
4. Remission of duty on motor spirit
5. Reduction of import duty for agricultural development
6. Method of payment
7. Offences

SCHEDULE 1 – Harmonized System Nomenclature

SCHEDULE 2 – Customs Valuation of Imported Goods

SCHEDULE 3 – Exemption from Customs Duties on Goods Imported or Delivered from Bonded Warehouse

SCHEDULE 4 – *(Repealed)*

IMPORT DUTIES (CONSOLIDATION)

To consolidate the provisions relating to customs import duties.

1. Customs import duties

(1) The customs import duties set out in Schedule 1 shall be levied at the rates therein specified on all goods imported into Vanuatu:

Provided that customs import duty shall not be payable in respect of the items set forth in Schedule 3 under the circumstances or to the extent specified therein in respect of such items.

(2) The Minister may by Order make such amendments to any part of Schedule 1 as he considers necessary to ensure conformity with the Harmonized Commodity Description and Coding System established by the Brussels's Convention of 14th June, 1983 and with such other international classifications as he considers necessary.

(3) Any amendment made under subsection (2) shall not increase or have the effect of increasing the rates of duties provided in Schedule 1.

2. Duties to be levied on customs value of goods

The *ad valorem* duty on imported goods specified in Schedule 1 is payable on the customs value of such goods worked out in accordance with the provisions of Schedule 2.

3. *(Repealed)*

4. Remission of duty on motor spirit

Notwithstanding the provisions of Schedule 1, the Minister may remit one third of the specific import duty levied on motor spirit which is for consumption in islands other than Efate and Espiritu Santo.

5. Reduction of import duty for agricultural development

In order to encourage the development of agriculture, the Minister may with the approval of the Council of Ministers by Order reduce rates for specific import duties.

6. Method of payment

A customs officer shall certify the amounts payable by the importer of any goods in respect of the customs import duty and customs service tax and shall notify him of the total amount due. Payment by the importer of the total amount due shall be made as a single sum.

7. Offences

Failure to pay the amount of customs service tax certified by the customs officer in accordance with section 6 shall be an offence punishable by a fine not exceeding VT 50,000.

SCHEDULE 1

(section 1)

HARMONIZED SYSTEM NOMENCLATURE

(Available as a separate file in the electronic version of the Consolidated Edition 2006)

SCHEDULE 2

(section 2)

CUSTOMS VALUATION OF IMPORTED GOODS

1. Interpretation

(1) In this Schedule, unless the contrary intention appears:

"buying commissions" mean the fees paid by an importer to the importer's agent for the service of representing the importer abroad in the purchase of goods being valued;

"computed value" means the value determined in accordance with clause 8;

"customs value of imported goods" means the value of goods for the purposes of levying *ad valorem* duties of customs on imported goods;

"country of export" or "the country from which goods are exported" means the country from which the goods are transported directly to Vanuatu or the country from which goods are taken to be transported directly under subclause (6);

"country of importation" means the country or customs territory of importation;

"deductive value" means the value determined in accordance with clause 7;

"goods of the same class or kind" means goods that are within a group or range of goods produced by a particular industry or industry sector, and includes identical goods or similar goods;

"identical goods" means imported goods that:

(a) are the same in all respects, including physical characteristics, quality and

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods; and

(b) were produced in the same country as the goods being valued were produced; and

(c) were produced by or on behalf of the producer of the goods being valued;

but does not include goods which incorporate or reflect engineering, development, artwork, design work, plans and sketches for which no adjustment has been made under clause 4(2)(g)(iv) because such elements were undertaken in Vanuatu;

"price actually paid or payable" is the total payment made or to be made by the buyer to, or for the benefit of, the seller of the imported goods;

"produced" includes grown, manufactured or mined;

"similar goods" means imported goods that:

(a) closely resemble the goods being valued in respect of component materials and parts and characteristics, and are functionally and commercially interchangeable with the goods being valued, having regard to the quality and reputation of the goods and the goods being valued; and

(b) were produced in the same country as the goods being valued were produced; and

(c) were produced by or on behalf of the producer of the goods being valued;

but does not include goods which incorporate or reflect engineering, development, artwork, design work, plans and sketches for which no adjustment has been made under clause 4(2)(g)(iv) because such elements were undertaken in Vanuatu;

"sufficient information", in respect of a determination made under this Schedule of any amount, difference or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference or adjustment;

"to produce" includes to grow, to manufacture or to mine;

"transaction value" means the value determined in accordance with clauses 3 and 4.

(2) For the purposes of this Schedule, persons are taken to be related only if:

(a) they are officers or directors of one another's business; or

(b) they are legally recognised partners in business; or

(c) they are employer and employee; or

(d) in the case of persons that are bodies corporate – another person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

shares of both of them; or

(e) one of them directly or indirectly controls the other; or

(f) both of them are directly or indirectly controlled by another person; or

(g) together they direct or indirectly control another person; or

(h) they are members of the same family.

(3) For the purposes of this Schedule, persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other are taken to be related if they fall within the criteria of subclause (2).

(4) For the purposes of this Schedule, persons are taken to be members of the same family if:

(a) they are connected by blood relationship within the fourth degree of relationship;
or

(b) they are married to each other, or one is married to a person who is connected within the fourth degree of relationship to the other; or

(c) one has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.

(5) For the purposes of this Schedule, if:

(a) there are no goods that were produced by or on behalf of the person who produced the goods being valued; and

(b) there are no goods that are otherwise identical goods or similar goods;

goods that were produced by or on behalf of a different person and that are otherwise identical goods or similar goods are taken to be identical goods or similar goods, as the case may be.

(6) For the purposes of this Schedule, goods exported to Vanuatu from any country but passing through another country on their way to Vanuatu (whether transhipped in that other country or not) are taken to be transported directly from the first mentioned country.

(7) For the purposes of this Schedule, charges for interest under a financing arrangement entered into by a buyer and relating to the purchase of imported goods are not to be regarded as part of the customs value of the goods if:

(a) the charges are distinguished from the price actually paid or payable for the goods;
and

(b) such goods are actually sold at the price declared as the price actually paid or payable; and

(c) the buyer, if required, can demonstrate that:

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(i) the financing arrangement was made in writing; and

(ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

(8) For the purposes of this Schedule, information submitted by an importer, buyer or producer in relation to valuing imported goods may not be rejected by the Director of Customs because of the accounting method by which the information was prepared if it was prepared in accordance with generally accepted accounting principles.

(9) In the interpretation of this Schedule, regard must be had to:

(a) the Interpretative Notes in Annex 1 to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994; and

(b) the decision of 26 April 1984 on the Treatment of Interest Charges in the Customs Value of Imported Goods that was adopted by the WTO Committee on Customs Valuation on 12 May 1995; and

(c) the decision of 24 September 1984 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment that was adopted by the WTO Committee on Customs Valuation on 12 May 1995.

2. Application

(1) The provisions of this Schedule apply to any goods imported into Vanuatu on or after the date specified by Order in writing made by the Minister.

(2) The customs value of imported goods is to be determined in accordance with clauses 3 to 9.

(3) The customs value of imported goods is their transaction value if the customs value can be determined in accordance with clauses 3 and 4.

(4) If the customs value of imported goods cannot be so determined, it must be determined in the following order and on the following basis:

(a) the transaction value of identical goods that meet the requirements set out in clause 5;

(b) the transaction value of similar goods that meet the requirements set out in clause 6;

(c) the deductive value of the imported goods as set out in clause 7;

(d) the computed value of the imported goods as set out in clause 8.

(5) The Director of Customs must reverse the order of consideration of the valuation basis provided for in subclauses (4) (c) and (d) upon receipt of a written request from the importer. The reversal must be confirmed in writing by the Director of Customs.

(6) If the customs value of imported goods, cannot be determined on the basis of any of the methods referred to in subclauses (4) (a) to (d), the customs value of the goods must be determined under clause 9.

3. Transaction value as primary basis of customs valuation

(1) The customs value of imported goods is the transaction value, that is the price actually paid or payable for the goods when sold for export to Vanuatu adjusted in accordance with clause 4, if:

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:

(i) are imposed by law; or

(ii) limit the geographical area in which the goods may be resold; or

(iii) do not substantially affect the value of the goods; and

(b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued; and

(c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with clause 4; and

(d) the buyer and the seller of the goods are not related to each other at the time the goods are sold for export or, if the buyer and the seller are related to each other at that time, the transaction value is acceptable for customs purposes under subclause (4).

(2) If the buyer and seller are related, the Director of Customs must examine the circumstances surrounding the sale to determine whether the transaction value is acceptable or not.

(3) If the Director of Customs is of the opinion that the relationship between the buyer and the seller of any goods influenced the price actually paid or payable for the goods, the Director must:

(a) inform the importer of the grounds on which his or her opinion was formed; and

(b) give the importer a reasonable opportunity to satisfy him or her that the relationship did not influence the price.

If the importer so requests, the communication of the grounds must be in writing.

(4) In a sale between related persons, the transaction value of the goods is acceptable and the goods are to be valued under subclause (1) if:

(a) the relationship between the buyer and the seller did not influence the price of the goods; or

(b) the importer of the goods demonstrates the transaction value of the goods closely approximates to one of the following occurring at or about the same time:

- (i) the transaction value in sales to unrelated buyers of identical goods or similar goods for export to Vanuatu;
- (ii) the deductive value of identical goods or similar goods;
- (iii) the computed value of identical goods or similar goods.

(5) In applying the tests in subclause (4) (b), due account must be taken of:

- (a) demonstrated differences in commercial levels and quantity levels; and
- (b) the amounts referred to in clause 4; and
- (c) costs incurred by the seller in sales in which the seller and the buyer are not related, being costs that are not incurred by the seller in sales in which the seller and the buyer are related.

(6) Without limiting subclause (4)(b), the factors that may be taken into consideration in determining whether one value closely approximates to another, include the following:

- (a) the nature of the goods being valued;
- (b) the nature of the industry that produces the goods being valued;
- (c) the season in which the goods being valued are imported;
- (d) whether a difference in values is commercially significant.

(7) The tests in subclause (4) (b) are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under subclause (4) (b).

4. Adjustment of price actually paid or payable

(1) In determining the customs value of imported goods under clause 3, the price actually paid or payable for the goods must be adjusted in accordance with subclauses (2) and (5).

(2) There is to be added to the price actually paid or payable for the imported goods the following amounts, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:

- (a) commissions and brokerage, except buying commissions;
- (b) the cost of containers, cartons, cases and coverings that are treated for customs purposes as being part of the goods;
- (c) the cost of packing the goods whether for labour or materials;

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- (d) royalties and licence fees, including payments for patents, trademarks and copyright, relating to the goods being valued that the buyer must pay, directly or indirectly, as a condition of sale of the goods being valued (exclusive of charges for the right to reproduce the goods in Vanuatu);
- (e) the value of any part of the proceeds of any subsequent resale, disposal or use of the goods that accrues or is to accrue directly or indirectly to the seller;
- (f) the following costs and charges:
 - (i) the cost of transportation of the goods to Vanuatu;
 - (ii) the loading, unloading and handling charges associated with the transportation of the goods to Vanuatu;
 - (iii) the cost of insurance of the goods to Vanuatu;
- (g) the value (determined and apportioned in accordance with subclause (3)) of the following goods and services that are supplied directly or indirectly by the buyer free of charge, or at a reduced cost, for use in connection with the production and sale for export of the imported goods:
 - (i) material components, parts and other goods incorporated in the imported goods;
 - (ii) tools, dies, moulds and other goods used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods;
 - (iv) engineering, development, art work, design work, plans and sketches undertaken outside Vanuatu and necessary for the production of the imported goods.

(3) The value of the goods and services in subclause (2) (g) (i), (ii), (iii) and (iv) is to be:

- (a) determined in a reasonable manner appropriate to the circumstances; and
- (b) apportioned to the imported goods in a reasonable manner appropriate to the circumstances and in accordance with generally accepted accounting principles.

(4) Without limiting subclause (3) (a):

- (a) if the importer acquires the goods or services at a given cost from a seller who is not related to the importer – the value of the goods or services is that cost; or
- (b) if the goods or services were produced by the importer or by a person related to the importer – the value of the goods or services is the cost of producing the goods or services; or
- (c) if the goods or services had previously been used by the importer, whether or

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

not acquired or produced by such importer – the value of the goods or services would be the original cost of acquisition or production adjusted downward to reflect the prior use.

(5) There is to be deducted from the price actually paid or payable for the goods the following amounts, to the extent that they are included in the price actually paid or payable for the goods:

(a) any reasonable costs, charges or expenses for the construction, erection, assembly, maintenance or technical assistance provided in respect of the goods after they are imported;

(b) any reasonable costs, charges or expense incurred in respect of the transportation or insurance of the goods within Vanuatu;

(c) any other customs duties or taxes payable in Vanuatu by reason of the importation or sale of the goods;

if the costs, charges, expenses, duties or taxes are distinguished from the price actually paid or payable for the goods.

(6) Additions and deductions to the price actually paid or payable for imported goods must be made on the basis of sufficient information.

(7) No additions or deductions are to be made to the price actually paid or payable for imported goods in determining their customs value except as provided for by this clause.

(8) If there is not sufficient information to determine any of the amounts required to be added to, or deducted from, the price actually paid or payable, the transaction value of the goods being valued cannot be determined under clause 3.

5. Transaction value of identical goods as customs value

(1) Subject to subclauses (2), (3) and (4), if the customs value of imported goods cannot be determined under clause 3, the customs value of the goods is the transaction value of identical goods if the identical goods were:

(a) sold for export to Vanuatu; and

(b) exported at the same or substantially the same time as the goods being valued;
and

(c) sold to a buyer:

(i) at the same or substantially the same commercial level as the buyer of the goods being valued; and

(ii) in the same or substantially the same quantities as the goods being valued.

(2) If the identical goods were not sold under the conditions described in subclause (1) (c),

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

other identical goods sold to a buyer under any of the following conditions are to be substituted:

- (a) at the same or substantially the same commercial level but in different quantities;
 - (b) at a different commercial level but in the same or substantially the same quantities;
 - (c) at a different commercial level and in different quantities.
- (3) The transaction value of identical goods must be adjusted by adding to or deducting from that value, as the case may be, amounts to account for:
- (a) if the costs and charges referred to in clause 4(2) (f) are included in the transaction value – significant differences in such costs and charges between the imported goods and the identical goods arising from differences in distances and modes of transport; and
 - (b) if the transaction value is in respect of identical goods sold under the conditions described in subclause (2) (a), (b) or (c) – differences in either or both of the following:
 - (i) the commercial levels of buyers of the identical goods and the imported goods;
 - (ii) the quantities in which the identical goods and the imported goods were sold.

Each of the amounts must be determined on the basis of sufficient information. However, if any such amount cannot be so determined, the customs value of the imported goods must not be determined on the basis of the transaction value of identical goods under this clause.

(4) If, in applying this clause, more than one transaction value of identical goods is found, the lowest such transaction value must be used to determine the customs value of the imported goods.

6. Transaction value of similar goods as customs value

(1) If the customs value of imported goods cannot be determined under clause 5, the customs value of the goods is the transaction value of similar goods if the similar goods were:

- (a) sold for export to Vanuatu; and
- (b) exported at the same or at substantially the same time as the goods being valued; and
- (c) sold to a buyer:
 - (i) at the same or substantially the same commercial level as the buyer of the imported goods; and
 - (ii) in the same or substantially the same quantities as the goods being

valued.

(2) Subclauses (2), (3) and (4) of clause 5 apply to this clause as if a reference in those subclauses to "identical goods" were a reference to "similar goods".

7. Deductive value as customs value

(1) If the customs value of imported goods cannot be determined under clause 6, the customs value of the goods is the deductive value of the goods as provided for by subclause (2), (3) or (4), whichever applies.

(2) The deductive value of imported goods is the unit price at which the imported goods, or identical or similar goods, are sold in the greatest aggregate quantity if:

(a) the imported goods, or identical or similar goods, are sold in Vanuatu in the condition in which they were imported; and

(b) the sale occurs at or about the time of the importation of the goods being valued.

(3) The deductive value of imported goods is the unit price at which the imported goods, or identical or similar goods, are sold in the greatest aggregate quantity at the earliest date after the goods being valued are imported if:

(a) the imported goods, or identical or similar goods, are sold in Vanuatu in the condition in which they were imported; and

(b) the sale does not occur at or about the time of the importation of the goods being valued, but does occur with 90 days after that importation.

(4) If:

(a) neither the imported goods nor identical goods nor similar goods are sold in Vanuatu in the condition in which they were imported; and

(b) the imported goods, after being assembled, packaged or further processed in Vanuatu, are sold in Vanuatu within 90 days after their importation; and

(c) the importer requests that this subclause be applied;

the deductive value of the imported goods is the unit price at which those goods are sold in the greatest aggregate quantity, due allowance being made for the value added by the assembling, packaging or further processing referred to in paragraph (b).

(5) For the purposes of subclauses (2), (3) and (4), the unit price at which imported goods, or identical or similar goods, are sold must be determined by ascertaining the unit price in respect of sales of the goods:

(a) at the first commercial level after importation of the goods; and

(b) to persons who are not related to the persons from whom they buy the goods;

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

if a sufficient number of such sales have been made to permit a determination of the unit price of the goods.

(6) Any sale in Vanuatu of imported goods to a person who supplies any of the goods or services referred to in clause 4(2) (g) directly or indirectly free of charge, or at a reduced cost, for use in connection with the production and sale for export of the imported goods must not be taken into account for the purposes of this clause.

(7) For the purpose of subclauses (2), (3) and (4), the unit price in respect of any goods being valued must be adjusted by deducting from the price an amount equal to the total of the following:

(a) an amount determined in accordance with subclause (8) for:

(i) the commission generally earned on a unit basis; or

(ii) the profit and general expenses, including all costs of marketing the goods, considered together as a whole that is generally reflected on a unit basis;

in connection with sales in Vanuatu of goods of the same class or kind;

(b) the reasonable costs, charges and expenses that are incurred in respect of the transportation and insurance of the goods within Vanuatu, and reasonable associated costs, charges and expenses, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a);

(c) any customs duty or other taxes payable in Vanuatu in respect of the goods to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a);

(d) if subclause (4) applies – the amount of value added to the goods that is attributable to the assembly, packaging or further processing in Vanuatu of the goods.

(8) The amount for commission or profit and general expenses referred to in subclause (7)(a) must be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally accepted accounting principles.

(9) The information must be supplied:

(a) by or on behalf of the importer of the goods being valued; or

(b) if the information supplied by or on behalf of the importer of the goods being valued is not sufficient information – by an examination of sales in Vanuatu of the narrowest group or range of goods of the same class or kind as the goods being valued from which sufficient information can be obtained.

(10) If there is not sufficient information to determine the amount referred to in subclause (7)

(d) in respect of any goods being valued, the customs value of the goods must not be determined under subclause (4).

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(11) For the purposes of subclause (3), the "earliest date" refers to the date by which sales of the imported goods or of identical or similar imported goods are made in sufficient quantity to establish the unit price.

8. Computed value as customs value

(1) If the customs value of imported goods cannot be determined under clause 7, the customs value of the goods is the computed value of the goods.

(2) The computed value of the imported goods is the sum of:

- (a) the costs, charges and expenses, or the value, of:
 - (i) materials employed in producing the imported goods; and
 - (ii) the production or other processing of the imported goods;

including the costs, charges and expenses mentioned in subclause (3), and determined in the manner specified in subclause (4); and

- (b) an amount for profit and general expenses, considered together as a whole, equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Vanuatu, and determined under subclause (5).

(3) The costs, charges and expenses mentioned in subclause (2) (a) include the following:

- (a) the costs referred to in clause 4(2) (b) and (c);
- (b) the value of any goods and services referred to in clause 4(2)(g) which have been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods;
- (c) the value of engineering, development, artwork, design work, plans and sketches that were undertaken in Vanuatu to the extent that such elements are charged to the producer of the goods.

(4) The costs, charges and expenses referred to in subclause (2) (a) are to be determined on the basis of:

- (a) the commercial accounts of the producer of the goods being valued; or
- (b) any other sufficient information relating to the production of the goods being valued;

supplied by or on behalf of the producer of the goods and prepared in a manner consistent with generally accepted accounting principles of the country of production of the goods being valued.

(5) The amount of profit and general expenses referred to in subclause (2)(b) must be calculated on a percentage basis and determined on the basis of information prepared in a

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

manner consistent with generally acceptable accounting principles of the country of production of the goods being valued.

(6) The information must be supplied:

- (a) by or on behalf of the producer of the goods being valued; or
- (b) if the information supplied by or on behalf of the producer of the goods being valued is not sufficient information – by an examination of sales for export to Vanuatu of the narrowest group or range of goods of the same class or kind from which sufficient information can be obtained.

(7) For the purposes of this clause, "general expenses" means the direct and indirect costs, charges and expenses of producing goods for export other than the costs, charges and expenses referred to in subclause (2)(a).

9. Residual value

(1) If the customs value of imported goods cannot be determined under clause 8, the customs value must be determined:

- (a) on information available in Vanuatu; and
- (b) on the basis of the value derived from the methods of valuation set out in clauses 3 to 8 interpreted in a flexible manner and reasonably adjusted to the extent necessary to arrive at the customs value of the goods.

(2) However, a customs value must not be determined on the basis of:

- (a) the selling price in Vanuatu of goods produced in Vanuatu; or
- (b) a system which provides for the acceptance for customs purposes of the higher of 2 alternative values; or
- (c) the price of goods on the domestic market of the country of exportation; or
- (d) the cost of production other than computed values that have been determined for identical or similar goods in accordance with clause 7; or
- (e) the price of goods for export to a country other than Vanuatu; or
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

10. Appeal rights

(1) At any time after the making of a determination by the Director of Customs in relation to any imported goods, the Director of Customs may review the determination.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(2) The importer of any goods may, at any time after the making of a determination by the Director of Customs in relation to the goods, request the Director of Customs to review the determination.

(3) If, as a result of a review under subclause (1) or (2), the Director of Customs is satisfied that the determination is:

- (a) inconsistent with this Schedule; or
- (b) incorrect for any other reason;

the Director of Customs must amend the determination, and import duty is payable in accordance with that amended determination.

(2) If the importer of the goods is not satisfied with a decision of the Director of Customs under subclause (3) in relation to a determination, the importer may apply to the Supreme Court for a review of the original determination or the amended determination, as the case requires.

(3) The Supreme Court may affirm, vary or revoke the original determination or the amended determination, as the case requires.

11. Supply of information

Subject to clause 12, upon the written request by the importer of any goods, the Director of Customs must give written notice to the importer:

- (a) of the customs value of the goods; and
- (b) the basis of the determination of that value; and
- (c) the provisions of this Schedule that apply to the goods.

12. Confidential information

(1) This clause applies to information that:

- (a) is by its nature confidential; or
- (b) has been provided to the Director of Customs by any government or person on a confidential basis for the purpose of determining the customs value of any goods.

(2) The information must not be disclosed to any other government or person without the specific authority of the government or person who provided the information, except to extent that it may be required to be disclosed in any legal proceedings arising out of a determination made under this Schedule.

13. Foreign currency conversion

(1) If the conversion of foreign currency into the currency of Vanuatu is necessary to determine the customs value of imported goods, the rate of exchange to be used:

- a) is the rate duly published by the competent authority in Vanuatu; and
- b) must reflect as effectively as possible, in respect of the period covered by each such document of publication, the current value of such currency in commercial transactions in terms of the currency of Vanuatu.

(2) The rate of exchange to be used is the rate referred to in subclause (1) that is in effect at the time when the imported goods are declared for customs purposes.

(3) The Director of Customs must notify the rate of exchange in such manner as he or she determines.

14. Withdrawal of goods

(1) If, in the course of determining the customs value of imported goods, it becomes necessary to delay the final determination of the customs value, the importer of the goods may withdraw the goods from the control of the Director of Customs.

(2) The Director of Customs as a condition of withdrawal of any goods may require from the importer:

- a) a sufficient guarantee for the goods in the form of a surety; or
- b) a deposit or some other appropriate instrument covering the ultimate payment of customs duties for which the goods may be liable.

15. Delegation

The Director of Customs may delegate, by instrument in writing, all or any of his or her functions and powers under this Schedule (other than those under clause 10) to a customs officer on such terms and conditions as are specified in the instrument of delegation.

SCHEDULE 3

(section 1)

EXEMPTION FROM CUSTOMS DUTIES ON GOODS IMPORTED OR DELIVERED FROM BONDED WAREHOUSE

The goods listed in this Schedule shall, by reason of the purpose for which they have been imported or are to be used, be either exempted from duty or liable to duty at lower rates than those to which they would be liable under the terms of Schedule 1, provided that in each case any conditions specified hereunder are complied with.

If within three years of the date of importation and without prior notification to Customs any goods imported under an exemption listed in this schedule are used for a purpose other than that for which the exemption was approved, the Director of Customs may disallow the concession and collect duty at the rates applicable under Schedule 1 and such collection shall be without prejudice to action that may be taken under any law for the time being in force.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

In any case where an importer gives prior notification to Customs of intention to divert exempt goods to the home-market for purpose other than that for which exemption was granted, the Director of Customs may allow a reduction of liability for customs purposes and assess a notional C.I.F. value based on the price such goods would fetch in an open market sale between an independent seller and buyer on the date when the intended diversion is formally declared in writing to the Director of Customs.

SECTION 1 – ECONOMIC RELIEFS

Exemption granted under this section shall be granted only after compliance to minimum criteria as prescribed by the Director of Customs, after consultation with favourable recommendation by any relevant authority. All exemptions whether granted or declined under this section shall be notified by publication in the Government Gazette.

- X.1 Goods Imported for Manufacturing or Processing Operation – Standard Relief
- X.1A Goods Imported for Manufacturing or Processing Operation Involving Capital Investment of VT 1 Billion or More
- X.2 Goods imported under Approved Development Project Agreements
- X.3 Goods Imported for Agriculture, Horticulture, Livestock or Forestry Project – Standard Relief
- X.3A Goods Imported for Agriculture, Horticulture, Livestock or Forestry Project Involving Capital Investment of VT 1 Billion or More
- X.4 Goods Imported for Inter-Island Shipping – Standard Relief
- X.4A Goods Imported for Inter-Island Shipping Involving Capital Investment of VT 1 Billion or More
- X.5 Goods Imported for a Tourism Development Project – Standard Relief
- X.5A Goods Imported for a Tourism Development Project Involving Capital Investment of VT 1 Billion or More
- X.6 Goods imported for Mineral Exploration and Extraction
- X.7 Diesel fuel imported for the generation of certain electric power.
- X.9 Fisheries Industry Equipment Project –Standard Relief
- X.9A Fisheries Industry Equipment for Project Involving Capital Investment of VT 1 Billion or More

SECTION 2 – PERSONAL RELIEFS

- X.20 Personal and Household Reliefs
- X.21 Photographs, Films, Negatives and Audio or Video recording
- X.22 Legacies and inheritances
- X.23 Post and Airfreight Packages
- X.24 Wedding Presents and Other unsolicited Gifts

**SECTION 3 – CHARITABLE RELIEFS FOR NON-PROFIT MAKING GROUPS
AND ORGANISATIONS**

- X.30 Charities
- X.31 Trophies
- X.32 Sports Equipment
- X.33 Uniforms, Medals and Decorations
- X.34. Church Supplies
- X.35 School Supplies

SECTION 4 – TEMPORARILY IMPORTED GOODS

- X.40 Visiting Vessels and Aircraft
- X.41 Goods imported for Display or use at Exhibitions, Fairs, Meeting or similar Events
- X.42 Goods imported for Hire or Loan
- X.43 Tools of Trade and Professional Equipment
- X.44 Scientific and Pedagogic Material and Equipment
- X.45 Commercial Samples
- X.46 Inward Processing Relief
- X.47 Goods imported for Duty-Free Sale to Tourists and Departing passengers
- X.48 Good imported temporarily for supply to foreign-going vessels and aircraft

SECTION 5 – RELIEFS FOR THE PROMOTION OF NATIONAL SAFETY, HEALTH OR WELL-BEING

- X.50 Life-Saving Equipment
- X.51 Fire-Fighting Equipment
- X.53 Dental Surgery and Laboratory Supplies
- X.54 Grave-Stones, Memorials and Corpses of deceased persons
- X.55 Constituent for use in the Preparation of Medicaments
- X.56 Law and Order Supplies
- X.57 Hospital medical supplies

SECTION 6 – MISCELLANEOUS CONDITIONAL RELIEFS

- X.60 Returned goods
- X.61 Containers, Crates, etc....
- X.62 Soft Techniques of Energy
- X.64 Goods not in accordance with contract
- X.65 Goods admitted under an International Convention or Agreement

SECTION 1 – ECONOMIC RELIEFS

X.1 Goods Imported for Manufacturing or Processing Operation – Standard Relief

The Director of Customs may, subject to the favourable recommendations of the Director of Industry exempt any goods or approve a reduction of customs duty otherwise payable under the Customs Tariff, in respect of any goods being raw materials, machinery or equipment to be used exclusively in a manufacturing or processing operation in the Republic of Vanuatu.

Provided that:

- (a) application shall be made to the Director of Industry in such form and manner as may be prescribed by the Director; and
- (b) the finished goods arising from such manufacture or processing operation shall, in the interests of consumer protection, satisfy the Director of Industry in respect of their quality, quantity and value; and
- (c) the importer shall at all times comply with such terms and conditions as maybe

imposed by the Director of Industry.

X.1A Goods Imported for Manufacturing or Processing Operation Involving Capital Investment of VT 1 Billion or More

(1) Despite clause X.1, the Director of Customs may, subject to the favourable recommendation of the Director of Industry, approve a total exemption from customs import duty on any goods referred to in that item for the prescribed period if:

- (a) the requirements set out in that item are met; and
- (b) the Director of Industry is satisfied that the capital investment in Vanuatu in the manufacturing or processing operation concerned will be VT 1 billion or more within the prescribed period.

(2) If the Director of Industry advises the Director of Customs, after the exemption is approved, that the Director of Industry is satisfied (based on information not available to him or her when making the recommendation under subsection (1)) that the capital investment in Vanuatu has been or will be less than VT 1 billion within the prescribed period:

- (a) the exemption ceases to apply; and
- (b) the provisions of clause X.1 are to be applied in relation to any goods that have been imported and are the subject of the exemption; and
- (c) the importer must pay any customs import duty that is determined to be payable under paragraph (b).

(3) However, if the Director of Industry advises the Director of Customs that the Director of Industry is satisfied that failure to invest VT 1 billion or more within the prescribed period is due to circumstances beyond the control of the importer, the Director of Customs may continue the exemption for a further period.

(4) If the Director of Industry subsequently advises the Director of Customs that the Director of Industry is satisfied (based on information not available to him or her when giving advice under subclause (3)) that the capital investment in Vanuatu has been or will be less than a total of VT 1 billion during the prescribed period and the further period, subclause (2) (a), (b) and (c) applies.

(5) In this item, "prescribed period", for an exemption from customs import duty, means the 3 year period commencing from the approval of the application for the exemption.

X.2 Goods Imported under Approved Development Project Agreements

If:

- (i) a person is a party to an agreement with the Government for a development project; and
- (ii) the agreement is likely to contribute significantly to the economic development of Vanuatu; and

(iii) the person imports goods into Vanuatu;

the Director may, subject to the prior approval of the Council of Ministers, exempt the goods from customs duty otherwise payable or approve a reduction of customs duty otherwise payable in respect of the goods. The amount of any reduction is to be determined in writing by the Director.

X.3 Goods Imported for Agriculture, Horticulture, Livestock or Forestry Project – Standard Relief

The Director of Customs may, subject to the favourable recommendation of the relevant Director, approve a reduction of customs duty, otherwise payable under the Customs Tariff –

- (i) to a rate of not less than 5% for plant, machinery, materials and equipment (including designed vehicles such as cattle-trucks, refrigerated vehicles and the like), and including spare-parts and accessories; and
- (ii) to a rate of 6 VT per litre for fuel oils, intended for use in static machinery or to power vehicles and equipment engaged primarily in off-the-road applications:

Provided that:

- (a) application for reduction of exemption shall be made to the relevant Director in such form and manner as may be prescribed by the Director; and
- (b) the goods shall be intended exclusively for use on a development project approved by the relevant Director;
- (c) this provision shall not cover vehicles designed for general road use, or logging equipment; and
- (d) the importer shall at all times comply with such terms and conditions as may be imposed by the relevant Director.

And further provided that the Director of Customs may at his/her discretion determine whether goods for which a reduction is claimed are so eligible.

X.3A Goods Imported for Agriculture, Horticulture, Livestock or Forestry Project involving Capital Investment of VT 1 Billion or More

(1) Despite clause X.3, the Director of Customs may, subject to the favourable recommendation of the relevant Director, approve a total exemption from customs import duty on any goods referred to in that item for the prescribed period if:

- (a) the requirements set out in that item are met; and
- (b) the relevant Director is satisfied that the capital investment in Vanuatu in the development project concerned will be VT 1 billion or more within the prescribed period.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(2) If the relevant Director advises the Director of Customs, after the exemption is approved, that the relevant Director is satisfied (based on information not available to him or her when making the recommendation under subclause (1)) that the capital investment in Vanuatu has been or will be less than VT 1 billion within the prescribed period:

- (a) the exemption ceases to apply; and
- (b) the provisions of item X.3 are to be applied in relation to any goods that have been imported and are the subject of the exemption; and
- (c) the importer must pay any customs import duty that is determined to be payable under paragraph (b).

(3) However, if the relevant Director advises the Director of Customs that the relevant Director is satisfied that failure to invest VT 1 billion or more within the prescribed period is due to circumstances beyond the control of the importer, the Director of Customs may continue the exemption for a further period.

(4) If the relevant Director subsequently advises the Director of Customs that the relevant Director is satisfied (based on information not available to him or her when giving advice under subclause (3)) that the capital investment in Vanuatu has been or will be less than a total of VT 1 billion during the prescribed period and the further period, subclause (2) (a), (b) and (c) applies.

(5) In this item, "prescribed period", for an exemption from customs import duty, means the 3 year period commencing from the approval of the application for the exemption.

X.4 Goods Imported for Inter-Island Shipping – Standard Relief

The Director of Customs may approve a reduction of customs duty, otherwise payable under the Customs Tariff: –

- (i) to a rate of not less than 5% for plant, machinery, equipment and materials (including spare-parts) imported exclusively for use in inter-island shipping; and
- (ii) to a rate of 6 VT per litre for fuel oils, intended exclusively for use by cargo vessels engaged in inter-island transportation:

Provided that:

- (a) application for reduction shall be made to the Director of Customs in such form and manner as may be prescribed by him; and
- (b) the person to whom relief is granted shall at all time comply with such terms and conditions as may be imposed by the relevant Director of Customs.

X.4A Goods Imported for Inter-Island Shipping Involving Capital Investment of VT 1 Billion or More

(1) Despite item X.4, the Director of Customs may approve a total exemption from customs import duty on any goods referred to in that item for the prescribed period if:

- (a) the requirements set out in that item are met; and
 - (b) the Director is satisfied that the capital investment in Vanuatu in the shipping project concerned will be VT 1 billion or more within the prescribed period.
- (2) If the Director determines (after the exemption is approved and based on information not available to him or her when approving the total exemption under subclause (1)) that the capital investment in Vanuatu has been or will be less than VT 1 billion within the prescribed period:
- (a) the exemption ceases to apply; and
 - (b) the provisions of clause X.4 are to be applied in relation to any goods that have been imported and are the subject of the exemption; and
 - (c) the importer must pay any customs import duty that is determined to be payable under paragraph (b).
- (3) However, if the Director determines that failure to invest VT 1 billion or more within the prescribed period is due to circumstances beyond the control of the importer, he or she may continue the exemption for a further period.
- (4) If the Director determines subsequently (based on information not available to him or her when making the determination under subclause (3)) that the capital investment in Vanuatu has been or will be less than a total of VT 1 billion during the prescribed period and the further period, subclause (2)(a), (b) and (c) applies.
- (5) In this item, "prescribed period", for an exemption from customs import duty, means the 3 year period commencing from the approval of the application for the exemption.

X.5 Goods Imported for a Tourism Development Project – Standard Relief

The Director of Customs may, subject to a favourable recommendation of the Director of Tourism approve a reduction of custom duty, otherwise payable under the Customs Tariff –

- (i) to a rate of not less than 5% on all plant, machinery, equipment and materials (including spare-parts) imported exclusively for the construction and establishment of a new tourism development project, or the upgrading, refurbishment or extension of an existing tourism facility which the Director is satisfied is likely to contribute significantly to the economic development of the Republic of Vanuatu; and
- (ii) to a rate of 6 VT per litre for fuel oils intended exclusively for use by static electro-generators in rural areas where no public utility services are available.

Provided that:

- (a) application for reduction of exemption shall be made to the Director of Tourism in such form and manner as may be prescribed by him; and
- (b) the goods shall be intended exclusively for use in tourism development

project approved by the Director of Tourism;

(c) the person to whom relief is granted shall at all time comply with such terms and conditions as may be imposed by the relevant Director of Customs.

X.5A Goods Imported for a Tourism Development Project involving Capital Investment of VT 1 Billion or More

(1) Despite clause X.5, the Director of Customs may, subject to the favourable recommendation of the Director of Tourism, approve a total exemption from customs import duty on any goods referred to in that item for the prescribed period if:

(a) the requirements set out in that item are met; and

(b) the Director of Tourism is satisfied that the capital investment in Vanuatu in the tourism development project concerned (excluding any such investment in vehicles or boats) will be VT 1 billion or more within the prescribed period.

(2) If the Director of Tourism advises the Director of Customs, after the exemption is approved, that the Director of Tourism is satisfied (based on information not available to him or her when making the recommendation under subclause (1)) that the capital investment in Vanuatu has been or will be less than VT 1 billion within the prescribed period:

(a) the exemption ceases to apply; and

(b) the provisions of clause X.5 are to be applied in relation to any goods that have been imported and are the subject of the exemption; and

(c) the importer must pay any customs import duty that is determined to be payable under paragraph (b).

(3) However, if the Director of Tourism advises the Director of Customs that the Director of Tourism is satisfied that failure to invest VT 1 billion or more within the prescribed period is due to circumstances beyond the control of the importer, the Director of Customs may continue the exemption for a further period.

(4) If the Director of Tourism subsequently advises the Director of Customs that the Director of Tourism is satisfied (based on information not available to him or her when giving advice under subclause (3)) that the capital investment in Vanuatu has been or will be less than a total of VT 1 billion during the prescribed period and the further period, subclause (2) (a), (b) and (c) applies.

(5) In this item, "prescribed period", for an exemption from customs import duty, means the 3 year period commencing from the approval of the application for the exemption.

X.6 Goods Imported for Mineral Exploration and Extraction

The Director of Customs may, subject to the favourable recommendation of the Director of Geology and Mines approved a total exemption of customs duty otherwise payable under the Customs Tariff, on all plants, machineries, equipment, vehicles, fuels, reagents and materials (including spare parts but excluding general consumable goods) imported for a mineral

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

exploration and extraction project which the Director of Geology and Mines considers is likely to contribute significantly to the development of the mineral exploration and extraction programme in the Republic of Vanuatu.

X.7 Diesel Fuel Imported for the Generation of Certain Electric Power

(1) If:

- (a) a person is a party to an agreement with the Government for the production of electric power; and
- (b) diesel fuel is imported and is used by that person only for the purposes of that agreement; and
- (c) the imported fuel is diesel fuel (distillate) classified under Tariff Classification Code 2710.0050;

the Director of Customs may, subject to the prior approval of the Council of Ministers, exempt the diesel fuel from Customs Duty otherwise payable or approve a reduction of Customs Duty otherwise payable in respect to the diesel fuel. The amount of the reduction is to be determined in writing by the Director.

(2) The Director of Customs may impose such terms and conditions as the Director thinks necessary on any exemption or reduction under this section.

(3) A person who is a party to the agreement referred to in subsection (1) must comply with such terms and conditions imposed under subsection (2).

X.9 Fisheries Industry Equipment for Project – Standard Relief

The Director of Customs may, subject to the favourable recommendations of the Director of Fisheries, approve a reduction of customs duty, otherwise payable under the Customs Tariff, to a rate of not less than 5% for:

- (i) Boats, and boat-building materials, including, fuel-oils, where these are to be exclusively for commercial fishing;
- (iii) Machinery, materials and equipment including fishing in-board and out-board motors, refrigeration equipment:

Provided that:

- (a) reduction for fuel-oil allowed under subsection (i) above shall be:

a reduction of 5% of the duty rate where ad valorem duty rates apply and 6 VT per litre for fuel-oils in the case of new fisheries projects and such privileges shall be allowed for a period to be determined by the Director of Fisheries; and any goods for which a reduction is claimed shall be accompanied by a certificate stating that the goods are intended to be solely for an approved fisheries project and further provided that such certificate be endorsed by the Director of Fisheries.

X.9A Fisheries Industry Equipment for Project involving Capital Investment of Vt 1 Billion or More

(1) Despite clause X.9, the Director of Customs may, subject to the favourable recommendation of the Director of Fisheries, approve a total exemption from customs import duty on any goods referred to in that item for the prescribed period if:

- (a) the requirements set out in that item are met; and
- (b) the Director of Fisheries is satisfied that the capital investment in Vanuatu in the fisheries project concerned will be VT 1 billion or more within the prescribed period.

(2) If the Director of Fisheries advises the Director of Customs, after the exemption is approved, that the Director of Fisheries is satisfied (based on information not available to him or her when making the recommendation under subclause (1)) that the capital investment in Vanuatu has been or will be less than VT 1 billion within the prescribed period:

- (a) the exemption ceases to apply; and
- (b) the provisions of clause X.9 are to be applied in relation to any goods that have been imported and are the subject of the exemption; and
- (c) the importer must pay any customs import duty that is determined to be payable under paragraph (b).

(3) However, if the Director of Fisheries advises the Director of Customs that the Director of Fisheries is satisfied that failure to invest VT 1 billion or more within the prescribed period is due to circumstances beyond the control of the importer, the Director of Customs may continue the exemption for a further period.

(4) If the Director of Fisheries subsequently advises the Director of Customs that the Director of Fisheries is satisfied (based on information not available to him or her when giving advice under subclause (3)) that the capital investment in Vanuatu has been (or will be) less than a total of VT 1 billion during the prescribed period and the further period, subclause (2) (a), (b) and (c) applies.

(5) In this item, "prescribed period", for an exemption from customs import duty, means the 3 year period commencing from the approval of the application for the exemption.

SECTION 2 – PERSONAL RELIEFS

INTRODUCTION

Notwithstanding any thing in any other enactment or in any other section of this Act, for the purpose of determining entitlement to customs exemption which may be allowed in respect of imported personal and household effects, the following definitions shall apply:

"Director" shall mean the Director of the Vanuatu Customs Department.

"resident" shall mean any person importing personal or household effects who, on the

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

date such goods are imported, has spent not less than 12 months in the Republic of Vanuatu during the preceding two (2)-year period.

"person changing residence" shall mean any person who has taken up, or intends to take up, continuous residence in Vanuatu for a period of not less than six (6) months.

"standard allowances" shall mean the following goods:

- (a) 250 cigarettes, or 100 cigarillos, or 50 cigars, or 250 grams of tobacco; and
- (b) 1.5 litres of spirits; and
- (c) 2250 millilitres of wine; and
- (ca) 9 litres of beer; and
- (d) 25 centilitres of toilet water; and
- (e) 10 centilitres of perfumed spirits; and
- (f) any other new or unused items including gifts (but excluding prohibited or restricted goods) up to a value of 50,000 vatu per person.

"means of transport" shall be taken to mean only motor vehicle, water-borne craft and aircraft.

"motor vehicle" shall mean any passenger motor car designed for the conveyance of a driver and up to a maximum of five adult passengers, but shall also include motorcycles, auto-cycles fitted with an auxiliary motor and mechanically-propelled invalid carriages.

"water-borne craft" shall mean yachts and other vessels designed for pleasure or sports and shall include ocean-going yachts up to a maximum of 40 net registered tons.

X.20 Personal and Household Reliefs

(1) Accompanied personal and household effects

Goods which meet the following terms and conditions may be admitted without payment of customs duty otherwise payable under the substantive tariff.

(A) Residents

- (i) The standard allowances; and
- (ii) any other personal or household effects, other than means of transport, which can be shown to the satisfaction of the Director to have been owned and used abroad by the importer for a period of at least 12 months:

provided that the allowances under (i) above shall not apply to any person of less than 15 years of age, nor to any person who has arrived in Vanuatu as a member of the

crew of a vessel or an aircraft.

(B) Non-Residents

(i) The standard allowances; and

(ii) any other personal or household effects, including means of transport, which is imported solely for the use of the importer or his family during their stay in Vanuatu:

provided that:

(a) the allowances under (i) above shall not apply to any person of less than 15 years of age not to any person who has arrived in Vanuatu as a member of the crew of a vessel or aircraft; and

(b) any goods admitted under (ii) above, shall not be sold, hired, given, lent, pledged or otherwise disposed of in Vanuatu; and

(c) the allowances under (ii) above shall not include yachts, similar craft, and private aircraft for which separate provision is made under X.40.C. of this Schedule; and

(d) any goods admitted under (ii) above shall be re-exported from Vanuatu within a period of 6 months from the date of importation, save for reason of circumstances accepted by the Director as being of an exceptional and unavoidable nature; and

(e) the Director may, in any case where he sees fit, require the payment of a deposit or other security for the duties and taxes liable thereon until such time as the goods are re-exported; and

(f) any goods admitted under (ii) above by a person who subsequently decides to become a resident of Vanuatu must be declared in writing to the Director within six months of the date of first importation, and any duties and taxes liable thereon paid or otherwise exempted under this or any other section of this Schedule in such manner and under such conditions as may be decided by the Director.

(2) Unaccompanied personal or household effects

(A) Residents

Any personal or household effects, other than means of transport, which can be shown to the satisfaction of the Director to have been owned and used abroad by the importer for a period of at least 12 months.

Non-Residents

Any personal or household effects, including means of transport, which are imported solely for use by the importer or his family in the course of the visit:

provided that:

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- (a) any goods so admitted shall not be sold, hired, given, lent, pledged or otherwise disposed of in Vanuatu; and
- (b) the goods shall not be used for any commercial purpose in Vanuatu; and
- (c) the goods admitted shall be re-exported from Vanuatu within a period of 6 months from the date of importation save for reason of circumstances accepted by the Director as being of an exceptional and unavoidable nature; and
- (d) the Director may, in any case where he sees fit, require a deposit or other security for the duties and taxes thereon until such time as the goods are re-exported from Vanuatu; and
- (e) any goods admitted under (ii) above by a person who subsequently decides to become a resident of Vanuatu must be declared in writing to the Director within six months of the date of first importation, and any duties and taxes liable thereon paid or otherwise exempted under this or any other section of this Schedule in such manner and under such conditions as may be decided by the Director.

(3) Person changing residence

In addition to any allowances to which they may be entitled under this or any other section of this Schedule, persons changing residence may also import the following goods:

- (a) new items of clothing, bedding or any other similar personal or household effects up to a maximum value of VT 50,000 per person; and
- (b) used items of personal and household effects, including means of transport, which can be shown to the satisfaction of the Director to have been owned and used abroad by the importer or his family:

provided that:

- (i) the goods are imported within a period of 6 months before or 6 months after the date on which the importer first arrived in Vanuatu to take up a period of continuous residence; and
- (ii) the goods shall not be sold, hired, given, pledged or otherwise disposed of in Vanuatu for a period of at least 2 years from the date of importation; and
- (iii) in the case of means of transport, the goods must have been owned and used abroad by the importer for a period or periods in excess of 12 months in the 2 years preceding the date of importation into Vanuatu, and further provided that the maximum quantity allowable shall be limited to one motor-vehicle or one water-borne craft or one aircraft for each importer, or for each importer's family in any case where a person changing residence is joined or intends to be joined during his period of residence in Vanuatu by members of his immediate family; and
- (iv) any goods previously imported to Vanuatu under a non-residents concession which are eligible for duty and tax-free admission by a person

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

changing residence must be declared to the Director in writing within 6 months of the date of first importation, and any duties and taxes liable thereon paid or otherwise exempted under this or any other section of this Schedule in such manner and under such conditions as may be decided by the Director.

X.21 Photographs, Films, Negatives and Audio or Video Recordings

The following goods may be admitted free of duty:

- (a) Photographs, developed negatives, developed films and audio or video recordings;
- (b) Recordings of a kind normally intended for use in language instructions:

Provided that the Director of Customs shall be satisfied that any goods imported under (a) above have only personal or sentimental value to the importer, are intended for his personal use and are not intended for sale, hire, public exhibition or performance.

X.22 Legacies and Inheritances

Goods and articles which the Director of Customs is satisfied were belonging to or in the possession of a deceased person and were used by him before his death other than for business purposes and that such goods and articles are imported by or for a person resident in the Republic of Vanuatu who has become entitled thereto by virtue of any testamentary deposition or intestacy may be admitted free of duty.

X.23 Post And Airfreight Packages

Articles arriving by post or airfreight for the exclusive personal use of the recipient where the FOB value of such articles does not exceed VT 10,000 may be admitted free of duty:

Provided that the Director of Customs may, at his discretion, determine than more than one parcel addressed to the same or several persons may be treated as a single importation and duty shall be assessed accordingly.

X.24 Wedding Presents and other Unsolicited Gifts

- (1) Wedding presents of an individual FOB value not exceeding VT 20,000;
- (2) Other unsolicited gifts of a total FOB value not exceeding VT 10,000 may be admitted free of duty:

Provided that:

- (a) relief under (1) above shall require the written approval of the Director of Customs; and
- (b) the total number of gifts admitted for any one wedding shall not together exceed a total FOB value of VT 100,000; and
- (c) the Director of Customs and Taxes may, if he sees fit, require the production of

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

documentary evidence to support any claim to entitlement under this exemption and may also require a deposit of other form of security for the duties and taxes liable thereon until such evidence is produced; and

(d) the Director of Customs and Taxes may, as he sees fit, determine that gifts imported under (2) above by the same or several persons may be treated as a single importation and duty shall be assessed accordingly.

**SECTION 3 – CHARITABLE RELIEFS FOR NON-PROFIT MAKING GROUPS
AND ORGANISATION**

X.30 Charities

(a) Goods which are gift to a charitable or religious organisation and which are declared to be imported by such organisation for free distribution to or for the assistance of hospital patients or of persons in need of support; and

(b) Goods donated to the Red Cross for use or free distribution in emergencies and certified by the person for the time being in charge of the Red Cross in the Republic of Vanuatu that they are for free distribution may be admitted free of duty:

Provided that any used clothing imported as a charitable gift must be accompanied by a certificate of fumigation;

and further provided that the Director of Customs and Taxes may determine the quantity of goods that may be imported by any organisation.

X.31 Trophies

Cups, medals, shields and similar trophies which have been gained abroad or are provided to the satisfaction of the Director of Customs and Taxes to be intended specifically for bestowal as an honorary distinction or prize may be admitted free of duty:

Provided that this exemption shall not apply or extend to the importation or stocking of such articles for the purpose of trade.

X.32 Sports Equipment

Sports equipment, clothing and footwear used in open air sports, in quantity as the Director of Customs and Taxes may consider reasonable may be admitted free of duty:

Provided that such imports are made by or on behalf of a sporting organisation or school and are accompanied by a signed undertaking by a person acceptable to the Director of Customs and Taxes that such goods and equipment will remain the property of such organisation or school and that they have not been imported for sale or hire.

X.33 Uniform, Medals and Decorations

The following goods may be admitted free of duty:

(a) Uniforms and equipment imported for use by the Red Cross, Girl Guides or Boy

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Scouts associations or such other youth organisations recognised for this purpose by the Government of Vanuatu, and prescribed law enforcement officers.

(b) Medals and decoration approved by the Government of Vanuatu for wearing by persons in the Republic of Vanuatu.

X.34 Church Supplies

The following goods may be admitted free of duty:

(a) Building materials, including paint, for erection or repair of any church building;

(b) furniture and furnishing, including altars, baptismal fonts, pulpits, organs and such musical instruments and associated equipment used exclusively for divine worship, sacerdotal vestments;

(c) articles for use in the celebration of divine worship including altar bread and wine:

Provided that the goods are declared to be required for such purpose at the time of importation and are accompanied by a signed declaration from a member of the church or mission for which they are intended, certifying that the articles are for the sole use of a church and are not intended to be sold or otherwise disposed of in any manner.

X.35 School Supplies

The following goods may be admitted free of duty:

(a) Building materials, including paint, for erection, maintenance or repair of any school or building attached to or in close proximity to a school and which are to be used exclusively for the accommodation of boarding pupils or permanent members of the teaching staff;

(b) school furniture including desk, chairs and blackboards;

(c) educational supplies including books, stationery, maps, charts, pencils, rulers, and equipment for technical education;

(d) office equipment, generators, lawn mowers, kitchen equipment and any goods intended exclusively for use in schools (including vehicles or boats);

Provided that the Director of Customs may limit the number of exempt vehicles or boats issued under this provision, and

further provided:

(i) that a certificate is given at the time of importation by an official of the organisation for which they are intended (such official having been specifically nominated for this purpose), stating that the goods are solely for use in a school or schools and that they are not intended to be resold or disposed of (otherwise than to the pupils of such school) in any other manner;

(ii) that the Director of Customs shall be satisfied that such goods are necessary for the proper function of such establishment.

SECTION 4 – TEMPORARILY IMPORTED GOODS

X.40 Visiting Vessels and Aircraft

A. Vessels and aircraft engaged in International Trade

Any vessel or aircraft lawfully engaged in international trade which arrives in Vanuatu for the purpose of:

- (i) discharging or loading manifested cargo, or disembarking or embarking fare paying passengers; or
- (ii) safety, due to stress of weather, or repair, or for any other reason of circumstances accepted by the Director as being of an exceptional and unavoidable nature:

may be admitted free of duty, provided that the said aircraft shall depart Vanuatu within a reasonable period, having regard to the purpose of the visit, but in any case not later than 30 days save in any case where the Director approves an extension on the grounds of exceptional and unavoidable circumstance.

B. Foreign Government vessels and aircraft

Any vessel or aircraft owned or chartered by a foreign Government which visits Vanuatu at the invitation of the Government of the Republic of Vanuatu shall be free of duty.

C. Yachts and private aircraft

Sea-going yachts and private aircraft temporarily visiting Vanuatu may be admitted free of duty provided that in each case the vessel or aircraft:

- (a) has entered Vanuatu under its own power on a voyage from foreign port or place; and
- (b) belongs to or has been hired, chartered or otherwise loaned to a person or person travelling on board the vessel or aircraft at the time of its arrival in Vanuatu; and
- (c) is intended for the personal use of the person or persons on board and shall not be used for any commercial purpose in Vanuatu; and
- (d) shall not be sold, lent, hired, pledged or otherwise disposed of and shall not be used for any commercial purpose in Vanuatu; and
- (e) shall not remain in Vanuatu for a period or periods exceeding a total of 18 months in any period of 24 months, save for reason of circumstance (including a change of residence) accepted by the Director of Customs as being of an exceptional and unavoidable nature.

X.41 Goods Imported for Display or Use at Exhibitions, Fairs, Meetings or Similar

Events

Any goods imported for display, demonstration or use at exhibitions, fairs, meetings or similar events (other than exhibitions organised for private purposes in shops or business premises with a view to the sale of foreign goods), subject to whatever terms and conditions as may be determined by the Director may be admitted free of customs duty.

Provided that:

- (a) the number or quantity of identical articles is reasonable having regard to the purpose of importation; and
- (b) the goods shall not be sold, lent, hired, pledged or otherwise disposed of in Vanuatu; and
- (c) the goods shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance (including a change of residence) accepted by the Director of Customs as being of an exceptional and unavoidable nature; and
- (d) the Director may, in any case where he sees fit, require a deposit or other security for the duties and taxes liable thereon until such time as the goods are re-exported from Vanuatu.

X.42 Goods Imported for Hire or Loan

Machinery or equipment intended for use on a project which, in the opinion of the Director of Customs is likely to contribute to the economic development of the Republic of Vanuatu may be admitted free of duty:

Provided that:

- (a) the importer is able to satisfy the Director that no suitable alternative machinery or equipment is available for hire or loan in Vanuatu; and
- (b) the goods remain in the ownership of the overseas supplier; and
- (c) the goods shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director of Customs as being of an exceptional and unavoidable nature; and
- (d) the Director may, in case where he sees fit, require a deposit or other security for the duties and taxes liable thereon until such time as the goods are re-exported from Vanuatu.

X.43 Tools of Trade and Professional Equipment

Tools of trade and professional equipment which, in the opinion of the Director, are necessary for the exercise of the calling, trade or profession of a person visiting Vanuatu for the purpose of performing a specified task may be admitted free of duty:

Provided that the tools or equipment:

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- (a) shall be owned by a natural person resident abroad or by a legal person established abroad; and
- (b) shall be imported by a natural person resident abroad or by a legal person established abroad; and
- (c) shall be used solely by or under the personal supervision of the visiting person, save in any case otherwise approved by the Director; and
- (d) shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director of Customs as being of an exceptional and unavoidable nature;

and further provided that the Director of Customs shall, in any case where he sees fit, impose such additional conditions as he may consider to be necessary, including the requirement for deposit or other security for the duties and taxes liable thereon.

X.44 Scientific and Pedagogical Material and Equipment

Scientific and pedagogic material and equipment which is to be used in the Republic of Vanuatu solely for the purpose of scientific research, education or vocational training, including spare parts and test equipment for the maintenance, checking, gauging or repair of such equipment may be admitted free of duty:

Provided that the goods:

- (a) are imported by approved institutions and used under their control and responsibility; and
- (b) are used for non-commercial purposes; and
- (c) remain in the ownership of a natural person resident abroad or a legal person established abroad; and
- (d) shall be re-exported from Vanuatu within a period of 6 months, save for reason of circumstance accepted by the Director of Customs as being of an exceptional and unavoidable nature:

X.46 Inward Processing Relief

(1) Any goods imported into Vanuatu for manufacturing, processing or repair (other than goods being imported solely for packing, repacking or labeling) may be admitted free of duty if the Director is satisfied:

- (a) the process for which the approval is sought is beneficial to the national economy; and
- (b) any exemption would not conflict with the interests of established producers of goods identical or similar to those in respect of which admission is requested.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(2) The Director may impose such terms and conditions as the Director thinks necessary on any exemption under this section, including a requirement for a deposit or other security for duty.

X.47 Goods Imported for Duty-Free Sale to Tourists and Departing Passengers

Goods imported for duty-free sale to tourists, departing or transit passengers, crew members of visiting vessels (including yachts) or aircraft, or to any other person or organisation entitled to purchase goods duty free by virtue of an international convention or agreement signed by the Government of Republic of Vanuatu may be imported free of duty:

Provided that the goods shall on importation be declared for entry into a Bonded Warehouse approved by the Director of Customs;

and provided further that the owner of the goods shall comply strictly with any requirements which the Collector may impose including stock control and delivery conditions.

X.48 Goods Imported Temporarily for Supply to Foreign-Going Vessels and Aircraft

The following may be admitted free of duty:

(a) Aircraft and vessel spare parts, including goods and materials imported for the repair and renovation of aircraft and vessels, and which are intended to be fitted thereto;

(b) fuels, oils and greases;

(c) consumable stores (including tobacco products and alcoholic beverages) which are intended solely for the use of passengers or crew during a foreign voyage or flights:

Provided that such goods are intended solely for supply to aircraft and vessel which have received, or which are about to receive, outward clearance for a voyage to a foreign port or place.

**SECTION 5 – RELIEFS FOR THE PROMOTION OF NATIONAL SAFETY,
HEALTH OR WELL-BEING**

X.50 Life Saving Equipment

The following items may be admitted free of duty:

(a) Life saving equipment including life jackets, life buoys, buoyancy apparatus, dye for marking sea, distress flares, rockets and other pyrotechnic devices for use in life saving;

(b) signal equipment including Morse signalling lamps, code flags, semaphore flags, horns and sirens:

Provided that any equipment which is claimed under subparagraph (a) above shall be subject of a signed undertaking that they are intended for use only in emergency life-saving operations and that they will be used for no other purpose.

X.51 Fire-Fighting Equipment

The following items may be admitted free of duty:

Fire-fighting equipment including fire-extinguishers, fire-engines, fire-hoses and goods or materials imported for use with such equipment:

Provided that any goods which is claimed shall be subject of a signed undertaking that they are intended for use only as or with fire-fighting equipment and that they will be used for no other purpose.

X.53 Dental Surgery and Laboratory Supplies

The following items may be admitted free of duty:

- (a) Surgery equipment including dental chair units, sterilisers, dental instruments and units for storing such instruments;
- (b) laboratory equipment including lathes, clamps, teeth, wax, stainless steel wire and bands, acrylic resins and plaster of Paris;
- (c) filling materials including dental cements, amalgam of mercury, zinc oxide, gold, and gold leaf:

Provided that such articles are imported on a signed declaration by an approved dental surgeon certifying that the goods are solely for use in his dental surgery:

Provided further that the Director is satisfied that such goods are necessary for the proper functioning of such dental surgery.

X.54 Gravestones, Memorials and Corpses of Deceased Person

The following items may be admitted free of duty:

- (a) Tombs, graves, and accessories therefore, fresh and artificial flowers imported for use during a funeral service and other memorials for deceased persons:

Provided that the Director may determine whether such articles fall within the provisions of this exemption.

- (b) Coffins containing deceased persons and special exemption shall include all necessary documents relating to the death, including those which are intended for health and police services.

X.55 Constituent for Use in the Preparation of Medicaments

Any goods intended exclusively for use by pharmacist as constituents in the preparation of medicaments (as defined in Legal Note I to Chapter 30 of the Vanuatu Customs Tariff) may be admitted free of duty:

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Provided that:

- (a) application for exemption shall be made to the Director of Customs in such form and manner as may be prescribed by him; and
- (b) the importer shall at all times comply with such terms and conditions as may be imposed by the Director of Customs.

X.56 Law and Order Supplies

Any goods imported exclusively for use by Law and Order Enforcement Agencies may be admitted free of duty:

Provided that such goods which claimed shall be the subject of a signed undertaking that they are intended for use only as law and security enforcement purposes and that they will be used for no other purposes.

X.57 Hospital Medical Supplies

Medicaments falling under Tariff Classification Headings 3003 and 3004 if:

- (a) the medicaments are imported by the Central Medical Store – Importer Company Code CO160; and
- (b) the medicaments are for use only in hospitals within Vanuatu; and
- (c) the importer complies with such terms and conditions as may be imposed by the Director.

SECTION 6 – MISCELLANEOUS CONDITIONAL RELIEFS

X.60 Returned Goods

(A) Same state goods:

Any goods exported from Vanuatu which are subsequently re-imported in the same state provided that it can be shown to the Director's satisfaction that:

- (i) the goods are of Vanuatu origin; or
 - (ii) if not of Vanuatu origin, that all import duties and taxes liable thereon have been paid and have not been refunded nor been the subject of a claim for reimbursement, of that the goods are otherwise exempt from liability;
- may be admitted free of duty.

(B) Goods which have undergone a process or repair:

Any goods exported from Vanuatu which have undergone a process or repair and which are re-imported within such time limits as may be determined by the Director may be admitted free of duty provided that:

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(i) the goods are declared to Customs, in such form and manners as may be required by the Director, prior to their exportation from Vanuatu; and

(ii) the goods have not been nor will be the subject of a claim for reimbursement of import duties and taxes by virtue of their exportation; and

(iii) the costs of any materials used or incorporated during the process or repair, as well as any other costs relating thereto shall be declared:

and further provided that duties and taxes shall be liable on the value added to the exported goods by virtue of such process or repair except in any case where replacement parts or labour is provided without charge under a guarantee or warranty agreement.

X.61 Containers, Crates, etc.

Containers, crates, etc., in which goods liable to customs duties (whether exempted therefrom or not) are normally placed or packed during transportation may be admitted free of duty:

Provided that the Director is satisfied that any containers so specified are of no substantial value for any purpose other than as containers of the goods actually packed therein:

and provided further that in the case of international shipping containers, the said containers are re-exported from Vanuatu within a period of 6 months from the date of importation.

X.62 Soft Techniques of Energy

The following goods may be admitted at the rate of duty 5% unless the substantive tariff rate is lower than 5% in which case the substantive tariff rate shall apply:

(a) Solar heaters;

(b) Photovoltaic generators, consisting of panels of photocells combined with other apparatus such as voltage regulators and storage batteries, including accessories and replacement parts therefor;

(c) hydraulic engines and motors (including water wheels and water turbines);

(d) wind-engines (windmills):

Provided that in any case where eligibility for a reduced rate of 5% is in doubt the Director of Customs shall, as he sees fit, determine the entitlement of goods for which reduction is claimed.

X.64 Goods not in Accordance with Contract

Any imported goods which are not in accordance with terms of a contract of sale by reason of type, quantity, quality, performance or for any other reason acceptable may be admitted free of duty:

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Provided that:

- (a) the application for relief shall be lodged within a period of 3 months following the date of importation, save in any case where a longer period is accepted by the Director of Customs as being reasonable having regard to the purpose for which the goods were imported; and
- (b) the goods shall not be used, other than for the purpose of testing; and
- (c) the importer shall produce such document or other evidence as may be required by the Director; and
- (d) the goods shall be re-exported, destroyed in official presence and that duties and taxes liable, if any, on the waste materials arising from such destruction shall be paid.

X.65 Goods Imported under an International Convention or Agreement

The following shall be admitted free of duty:

Any goods admissible free of duty or tax by virtue of an international convention or agreement signed by the Government of the Republic Vanuatu, which are intended for the use of a diplomatic, or for entitled other approved organisation or mission, or for entitled persons employed by them:

- (a) Goods imported by Diplomatic Mission of foreign states or international organisations for the use of the Missions;
- (b) Goods imported by diplomatic agents of foreign states or international organisations for their personal use;
- (c) Goods imported by technical experts provided by foreign states or international organisations for their personal use;
- (d) Goods (other than disaster relief aid) donated free of charge to the Government of Vanuatu by foreign states or organisations as aid in kind;
- (e) Goods (other than disaster relief aid) donated free of charge to non-government groups and organisations in Vanuatu by foreign states or organisations under discretionary grant schemes;
- (f) Goods (other than disaster relief aid) imported by or on behalf of the Government of Vanuatu for aid projects funded by development cash grants administered by Vanuatu;
- (g) Goods (other than disaster relief aid) imported by or on behalf of the Government of Vanuatu for aid projects funded by development loans administered by Vanuatu;
- (h) Goods imported by or on behalf of the Government of Vanuatu for disaster relief projects funded by foreign states or international organisations;
- (i) Other;

Provided that a signed copy of the convention or agreement shall be lodged with the Minister of Finance, together with a list of persons entitled to privileges under such convention or agreement;

and further provided that the Director shall impose such conditions as he may consider necessary in any particular case.

SCHEDULE 4

(Repealed)

Table of Amendments (since the Revised Edition 1988)

1(2) Amended by Act 22 of 1988

3(1) Amended by Act 2 of 1996

Sec 3(3) Amended by Act 22 of 1988;

3 Repealed by Act 8 of 1998

Schedule 1 Substituted by Act 22 of 1988; then amended by Acts 10 of 1990, 15 of 1990, 1 of 1992, 16 of 1992, 32 of 1993, 17 of 1994, 5 of 1995, 2 of 1996, 11 of 1996; then substituted by Act 8 of 1998; then amended by Acts 9 of 2000, 34 of 2001, 31 of 2002, 16 of 2003, 27 of 2003, 19 of 2005; then substituted and amended by Act 46 of 2005 (Published only in electronic edition, as subject to frequent change)

Schedule 2 Substituted by Act 8 of 1999

Schedule 3 Substituted by Act 22 of 1988; then amended by Acts 49 of 1989, 32 of 1993, 2 of 1996, 11 of 1996; then substituted by Act 8 of 1998; then amended by Acts 34 of 2001, 31 of 2002, 8 of 2004, 19 of 2005

Schedule 4 Substituted by Act 22 of 1988; then amended by Acts 49 of 1989, 16 of 1992, 11 of 1996; then repealed by implication by Act 8 of 1998



REPUBLIC OF VANUATU

**IMPORT DUTIES (CONSOLIDATION)
(AMENDMENT)
ACT NO. 33 OF 2014**

Arrangement of Sections

1	Amendment	2
2	Commencement	2

REPUBLIC OF VANUATU

Assent: 19/12/2014
Commencement: 23/12/2014

IMPORT DUTIES (CONSOLIDATION) (AMENDMENT) ACT NO. 33 OF 2014

An Act to amend the Import Duties (Consolidation) Act [CAP 91].

Be it enacted by the President and Parliament as follows-

1 Amendment

The Import Duties (Consolidation) Act [CAP 91] is amended as set out in the Schedule.

2 Commencement

This Act commences on 1 January 2015.

SCHEDULE
AMENDMENTS OF THE IMPORT DUTIES (CONSOLIDATION) ACT [CAP 91]

SCHEDULE

**AMENDMENTS OF THE IMPORT DUTIES
(CONSOLIDATION) ACT [CAP 91]**

1 Subsection 1(1)

Delete “Schedule 3”, substitute “Parts 2A, 2B and 3 of Schedule 1”

2 Section 1

Insert

“1A Free Trade Agreements

(1) For the purposes of this section, **Free Trade Agreement** means a free trade agreement ratified by Parliament by the following Acts:

- (a) Pacific Island Countries Trade Agreement (PICTA)(Ratification) Act [CAP 292]; and
- (b) Trade Agreement Among the Melanesian Spearhead Group Countries (Ratification) Act No. 5 of 1994.

(2) A person importing a good into Vanuatu which is covered by a Free Trade Agreement is not liable to pay the customs import duties set out in Schedule 1.

(3) To avoid doubt, a person under subsection (2) must comply with any other requirements of:

- (a) this Act; and
- (b) the Free Trade Agreement; and
- (c) any other Act or statutory instruments of Vanuatu.”

3 Section 3

Repeal the section, substitute

SCHEDULE
AMENDMENTS OF THE IMPORT DUTIES (CONSOLIDATION) ACT [CAP 91]

“3 Exemption from customs import duties

- (1) For the purposes of this section, **customs broker** means a person licensed as a customs broker under Part 17 of the Customs Act No. 7 of 2013.
- (2) A person who intends to import any items under Part 2A, 2B or 3 of Schedule 1 must provide a customs broker with:
 - (a) information required to complete the Exemption Declaration Form approved by the Director of the Department of Customs and Inland Revenue; and
 - (b) any required documents as specified under Part 3 of Schedule 1.
- (3) A customs broker under subsection (2) must provide to the Director of the Department of Customs and Inland Revenue all information received by the customs broker with the Customs department as soon as practicable.”

4 Section 3A and 3B

Repeal the sections.

5 Schedule 1

Repeal the Schedule, substitute Schedule 1 as attached to this Bill.

6 Schedule 3

Repeal the Schedule.

SCHEDULE 1

2012 HARMONIZED CODING SYSTEM

General Provisions, Tariff and Exemptions

1. This schedule embodies a classification of goods for import and goods for export for both tariff and statistical purposes.
2. For the purposes of classification of all imported goods an international system has been used, designated the Harmonized System Nomenclature (hereafter referred to as the HS) published by the World Customs Organisation in Brussels. In this Schedule, the HS is fully reproduced to the (6) digit level.
3. A split in the tariff item at the seventh and/or eighth digit level represents additions and extensions at the national level.
4. The following abbreviations and symbols have the following meanings;

Abbreviation or Symbol

Meaning

AC.....	Alternating current
ASTM.....	American Society for Testing Materials
Bq.....	becquerel(s)DC
DegreesC.....	degree(s) Celsius
C.....	Centigrade
c.....	cents
cc.....	cubic centimetre(s)
cg.....	centigram(s)
cm.....	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetres
cN.....	centinewton(s)
cP.....	centipoise
DC.....	direct current
doz.....	dozen(s)
eV.....	electron volt(s)
GHz.....	gigahertz
g.....	gram(s)
Gen.....	General
GB.....	Gross Box(es)
g.v.w.....	gross vehicle weight (specified as the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel)
g.v.u.w.....	gross vehicle unladen weight
h.p.....	horse power (rating of an engine
Hz.....	hertz
INN.....	International Non proprietary Name
INN.M.....	International Nonproprietary Names Modified
IR.....	infra-red
IUPAC.....	International Union of Pure and Applied Chemistry
kcal.....	kilocalorie(s)
kg.....	kilogram(s)
kgf.....	kilogram force
kHz.....	kilohertz
km.....	kilometre(s)
kN.....	kilonewton(s)
kPa.....	kilopascal(s)
kV.....	kilovolt(s)
kVA.....	kilovolt - ampere(s)
kvar.....	kilovolt - ampere(s) - reactive
kW.....	kilowatt(s)
L.....	litre(s)
L/a.....	Litre(s) of alcohol

Mhz.....	megahertz
m.....	metre(s)
m-.....	meta-
m ²	square metre(s)
m ³	cubic metres
mm ²	square millimetre(s)
uCi.....	microcurie
max	maximum
mg	milligram(s)
min	minimum
mm	millimetre(s)
mN.....	millinewton(s)
MPa	megapascal(s)
mt (or t).....	metric tonne(s)
N	newton(s)
No.....	Number
o-	ortho-
p-.....	para-
pkt.....	packet
Pa.s.....	pascal second(s)
pr	pair
dp	dozen pairs
s.....	second(s)
sec.	seconds
t(or mt).....	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
VT.....	vatu currency of Vanuatu
W.....	watt(s)
Wt.....	weight
%	percent
xo	x degree(s)

TABLE OF CONTENTS

General Rules for interpretation of the Harmonized System

Part 1

SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II VEGETABLE PRODUCTS

Section Notes.

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, maté and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

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

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

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

Section Note.

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

17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastry cooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

SECTION V MINERAL PRODUCTS

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

39. Plastics and articles thereof.
40. Rubber and articles thereof.

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)

41. Raw hides and skins (other than furskins) and leather.
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
43. Furskins and artificial fur; manufactures thereof.

**SECTION IX
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND
ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR
OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK**

44. Wood and articles of wood; wood charcoal.
45. Cork and articles of cork.
46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

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

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

**SECTION XI
TEXTILES AND TEXTILE ARTICLES**

Section Notes.

50. Silk.
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments.
55. Man-made staple fibres.
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.
62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

**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**

- 64. Footwear, gaiters and the like; parts of such articles.
- 65. Headgear and parts thereof.
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

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

- 68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69. Ceramic products.
- 70. Glass and glassware.

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

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

**SECTION XV
BASE METALS AND ARTICLES OF BASE METAL**

Section Notes.

- 72. Iron and steel.
- 73. Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminum and articles thereof.
- 77. *(Reserved for possible future use in the harmonized System)*
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

**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**

Section Notes.

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

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

Section Notes.

- 86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88. Aircraft, spacecraft, and parts thereof.
- 89. Ships, boats and floating structures.

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

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91. Clocks and watches and parts thereof.
- 92. Musical instruments; parts and accessories of such articles.

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

- 93. Arms and ammunition; parts and accessories thereof.

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

- 94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95. Toys, games and sports requisites; parts and accessories thereof.
- 96. Miscellaneous manufactured articles.

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97. Works of art, collectors' pieces and antiques.
- 98. (Reserved for special uses by contracting parties)
- 99. (Reserved for special uses by contracting parties)

Part 2A
LIST OF GOODS ELIGIBLE FOR CONCESSION

Part 2B
COMMODITIES AND TRANSACTIONS NOT CLASSIFIED
ACCORDING TO KIND.

Part 3
CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section 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 unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods 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 effected as follows:
 - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the 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 subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Part 1

Section 1 LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

- 1.- Any reference in this Section to a particular genus of species of 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

Notes

- 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 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Impoprt Vat	SITC	Export Duty
01.01	Live horses, asses, mules and hinnies.						
	- Horses:						
0101.21.00	-- Pure-bred breeding animals	u	5%	Free	12.5%	001.50	Free
0101.29.00	-- Other	u	5%	Free	12.5%	001.50	Free
0101.30.00	-- Asses	u	5%	Free	12.5%	001.50	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0101.90.00	- Other	u	5%	Free	12.5%	001.50	Free
01.02	Live bovine animals.						
	- Cattle:						
0101.21.00	- Pure bred breeding animals	u	5%	Free	12.5%	001.11	Free
0102.29.00	-- Other	u	5%	Free	12.5%	001.19	Free
	- Buffalo:	u	5%	Free	12.5%	001.11	Free
0102.31.00	-- Pure bred-breeding animals	u	5%	Free	12.5%	001.19	Free
0102.39.00	-- Other	u	5%	Free	12.5%	001.19	Free
0102.90.00	- Other	u	5%	Free	12.5%	001.19	Free
01.03	Live swine.						
0103.10.00	- Pure-bred breeding animals	u	5%	Free	12.5%	001.31	Free
	- Other:						
0103.91.00	-- Weighing less than 50 kg	u	5%	Free	12.5%	001.39	Free
0103.92.00	-- Weighing 50 kg or more	u	5%	Free	12.5%	001.39	Free
01.04	Live sheep and goats						
0104.10.00	- Sheep	u	5%	Free	12.5%	001.21	Free
0104.20.00	- Goats	u	5%	Free	12.5%	001.22	Free
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.						
	- Weighing not more than 185 g:						
	-- Fowls of the species <i>Gallus domesticus</i> (chicken)						
0105.11.10	--- Day old	u	Free	Free	12.5%	001.41	Free
0105.11.90	--- Other	u	5%	Free	12.5%	001.41	Free
	-- Turkeys:						
0105.12.10	--- Day old	u	Free	Free	12.5%	001.41	Free
0105.12.90	--- Other	u	5%	Free	12.5%	001.41	Free
	-- Ducks:						
0105.13.10	--- Day old	u	Free	Free	12.5%	001.41	Free
0105.13.90	--- Other	u	5%	Free	12.5%	001.41	Free
	-- Geese:						
0105.14.10	--- Day old	u	Free	Free	12.5%	001.41	Free
0105.14.90	--- Other	u	5%	Free	12.5%	001.41	Free
	-- Guinea fowls:						
0105.15.10	--- Day old	u	Free	Free	12.5%	001.41	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0105.15.90	- - - Other	u	5%	Free	12.5%	001.41	Free
	- Other:						
0105.94.00	- - Fowls of the species Gallus domesticus	u	5%	Free	12.5%	001.49	Free
0105.99.00	- - Other	u	5%	Free	12.55	001.49	Free
01.06	Other live animals.						
	- Mammals:						
0106.11.00	- - Primates	u	5%	Free	12.5%	001.90	Free
0106.12.00	- - 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)	u	5%	Free	12.5%	001.90	Free
0106.13.00	- - Camels and other camelids (Camelidae)	u	5%	Free	12.5%	001.90	Free
0106.14.00	- - Rabbits and hares	u	5%	Free	12.5%	001.90	Free
0106.19.00	- - Other	u	5%	Free	12.5%	001.90	Free
0106.20.00	- Reptiles (including snakes and turtles)	u	5%	Free	12.5%	001.90	Free
	- Birds:						
0106.31.00	- - Birds of prey	u	5%	Free	12.5%	001.90	Free
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	5%	Free	12.5%	001.90	Free
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae)	u	5%	Free	12.5%	001.90	Free
0106.39.00	- - Other	u	5%	Free	12.5%	001.90	Free
	- Insects:						
0106.41.00	- - Bees	u	5%	Free	12.5%	001.90	Free
0106.49.00	- - Other	u	5%	Free	12.5%	001.90	Free
0106.90.00	- Other	u	5%	Free	12.5%	001.90	Free

Chapter 2

Meat and edible meat offal

Notes.

1.- This Chapter does not cover:

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
02.01	Meat of bovine animals, fresh or chilled.						
0201.10.00	- Carcasses and half-carcasses	kg	30%	Free	12.5%	011.11	Free
0201.20.00	- Other cuts with bone in	kg	30%	Free	12.5%	011.11	Free
0201.30.00	- Boneless	kg	30%	Free	12.5%	011.12	Free
02.02	Meat of bovine animals, frozen.						
0202.10.00	- Carcasses and half-carcasses	kg	30%	Free	12.5%	011.21	Free
0202.20.00	- Other cuts with bone in	kg	30%	Free	12.5%	011.21	Free
0202.30.00	- Boneless	kg	30%	Free	12.5%	011.22	Free
02.03	Meat of swine, fresh, chilled or frozen.						
	- Fresh or chilled:						
0203.11.00	- - Carcasses and half-carcasses	kg	30%	Free	12.5%	012.21	Free
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	kg	30%	Free	12.5%	012.21	Free
0203.19.00	- - Other	kg	30%	Free	12.5%	012.21	Free
	- Frozen:						
0203.21.00	- - Carcasses and half-carcasses	kg	30%	Free	12.5%	012.22	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	kg	30%	Free	12.5%	012.22	Free
0203.29.00	-- Other	kg	30%	Free	12.5%	012.22	Free
02.04	Meat of sheep or goats, fresh, chilled or frozen.						
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	30%	Free	12.5%	012.11	Free
	- Other meat of sheep, fresh or chilled:						
0204.21.00	-- Carcasses and half-carcasses	kg	30%	Free	12.5%	012.11	Free
0204.22.00	-- Other cuts with bone in	kg	30%	Free	12.5%	012.11	Free
0204.23.00	-- Boneless	kg	30%	Free	12.5%	012.11	Free
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	kg	30%	Free	12.5%	012.12	Free
	- Other meat of sheep, frozen:						
0204.41.00	-- Carcasses and half-carcasses	kg	30%	Free	12.5%	012.12	Free
0204.42.00	-- Other cuts with bone in	kg	30%	Free	12.5%	012.12	Free
0204.43.00	-- Boneless	kg	30%	Free	12.5%	012.12	Free
0204.50.00	- Meat of goats	kg	30%	Free	12.5%	012.13	Free
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	30%	Free	12.5%	012.4	Free
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						
0206.10.00	- Of bovine animals, fresh or chilled	kg	30%	Free	12.5%	012.51	Free
0206.20.00	- Of bovine animals, frozen:		30%				
0206.21.00	-- Tongues	kg	30%	Free	12.5%	012.52	Free
0206.22.00	-- Livers	kg	30%	Free	12.5%	012.52	Free
0206.29.00	-- Other	kg	30%	Free	12.5%	012.52	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0206.30.00	- Of swine, fresh or chilled	kg	30%	Free	12.5%	012.53	Free
	- Of swine, frozen:						
0206.41.00	-- Livers	kg	30%	Free	12.5%	012.54	Free
0206.49.00	-- Other	kg	30%	Free	12.5%	012.54	Free
0206.80.00	- Other, fresh or chilled	kg	30%	Free	12.5%	012.55	Free
0206.90.00	- Other, frozen	kg	30%	Free	12.5%	012.56	Free
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.						
	- Of fowls of the species <i>Gallus domesticus</i> :						
0207.11.00	-- Not cut in pieces, fresh or chilled	kg	55%	Free	12.5%	012.31	Free
0207.12.00	-- Not cut in pieces, frozen	kg	55%	Free	12.5%	012.32	Free
	-- Cuts and offal, fresh or chilled						
0207.13.10	--- Chicken wings	kg	55%	Free	12.5%	012.34	Free
0207.13.90	--- Other	kg	55%	Free	12.5%	012.34	Free
	-- Cuts and offal, frozen:						
0207.14.10	--- Chicken wings	kg	30%	Free	12.5%	012.34	Free
0207.14.90	--- Other	kg	55%	Free	12.5%	012.34	Free
	- Of turkeys:						
0207.24.00	-- Not cut in pieces, fresh or chilled	kg	20%	Free	12.5%	012.31	Free
0207.25.00	-- Not cut in pieces, frozen	kg	20%	Free	12.5%	012.32	Free
0207.26.00	-- Cuts and offal, fresh or chilled	kg	20%	Free	12.5%	012.34	Free
0207.27.00	-- Cuts and offal, frozen	kg	20%	Free	12.5%	012.35	Free
	- Of ducks:						
0207.41.00	-- Not cut in pieces, fresh or chilled	kg	20%	Free	12.5%	012.31	Free
0207.42.00	-- Not cut in pieces, frozen	kg	20%	Free	12.5%	012.32	Free
0207.43.00	-- Fatty livers, fresh or chilled	kg	20%	Free	12.5%	012.33	Free
0207.44.00	-- Other, fresh or chilled	kg	20%	Free	12.5%	012.34	Free
0207.45.00	-- Other, frozen	kg	20%	Free	12.5%	012.35	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Of geese:						
0207.51.00	- - Not cut in pieces, fresh or chilled	kg	20%	Free	12.5%	012.31	Free
0207.52.00	- - Not cut in pieces, frozen	kg	20%	Free	12.5%	012.32	Free
0207.53.00	- - Fatty livers, fresh or chilled	kg	20%	Free	12.5%	012.33	Free
0207.54.00	- - Other, fresh or chilled	kg	20%	Free	12.5%	012.34	Free
0207.55.00	- - Other, frozen	kg	20%	Free	12.5%	012.35	Free
0207.60.00	- Of guinea fowls	kg	20%	Free	12.5%	012.34	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen.						
0208.10.00	- Of rabbits or hares	kg	30%	Free	12.5%	012.91	Free
0208.30.00	- Of primates	kg	30%	Free	12.5%	012.99	Free
0208.40.00	- 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)'. of seals, sea lions and walruses (mammals of the suborder Pinnipedia)'. of seals, sea lions and walruses (mammals of the suborder Pinnipedia)'. of seals, sea lions and walruses (mammals of the suborder Pinnipedia)'. of seals, sea lions and walruses (mammals of the suborder Pinnipedia)'.	kg	30%	Free	12.5%	012.99	Free
0208.50.00	- Of reptiles (including snakes and turtles)	kg	30%	Free	12.5%	012.99	Free
0208.60.00	- Of camels and other camelids (Camelidae)	kg	30%	Free	12.5%	012.99	Free
0208.90.00	- Other	kg	30%	Free	12.5%	012.99	Free
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.						
0209.10.00	- Of pigs	kg	30%	Free	12.5%	411.31	Free
0209.90.00	- Other	kg	30%	Free	12.5%	411.31	Free
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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	kg	30%	Free	12.5%	016.11	Free
0210.12.00	-- Bellies (streaky) and cuts thereof	kg	30%	Free	12.5%	016.12	Free
0210.19.00	-- Other	kg	30%	Free	12.5%	016.19	Free
0210.20.00	- Meat of bovine animals	kg	30%	Free	12.5%	016.81	Free
	- Other, including edible flours and meals of meat and meat offal:						
0210.91.00	-- Of primates	kg	30%	Free	12.5%	016.89	Free
0210.92.00	-- 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)	kg	30%	Free	12.5%	016.89	Free
0210.93.00	-- Of reptiles (including snakes and turtles)	kg	30%	Free	12.5%	016.89	Free
0210.99.00	-- Other	kg	30%	Free	12.5%	016.89	Free

Chapter 3

Fish and crustaceans, molluscs and other
aquatic invertebrates

Notes.

1.- This Chapter does not cover:

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
03.01	Live fish.						
	- Ornamental fish:						
0301.11.00	- - Freshwater	kg	15%	Free	12.5%	034.11	Free
0301.19.00	- - Other	kg	15%	Free	12.5%	034.11	Free
	- Other live fish:						
0301.91.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	15%	Free	12.5%	034.11	Free
0301.92.00	- - Eels (<i>Anguilla spp.</i>)	kg	15%	Free	12.5%	034.11	Free
0301.93.00	- - Carp (<i>Cyrinus carpio</i> , <i>Carassius</i> , <i>Ctenopharyngodon</i> <i>idellus</i> . <i>Hypophthalmichty spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>).	kg	15%	Free	12.5%	034.11	Free
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus</i> <i>thynnus</i> <i>Thunnus orientalis</i>)	kg	15%	Free	12.5%	034.11	Free
0301.95.00	- - Southern Bluefin tunas (<i>Thunnus Maccoyii</i>)	kg	15%	Free	12.5%	034.11	Free
	- - Other						
0301.99.10	- - - Live Tilapia fingerlinks (<i>Oreochromis ssp.</i>)	Kg	Free	Free	12.5%	034.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0301.99.20	- - - Live Vietnamese catfish fingerlinks (<i>Pangassius</i> spp.).	Kg	Free	Free	12.5%	034.11	Free
0301.99.30	- - - Other live juvenile fingerlinks	Kg	Free	Free	12.5%	034.11	Free
0301.99.90	- - - Other	Kg	15%	Free	12.5%	034.11	Free
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.						
	- Salmonidae, excluding livers and roes:						
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	15%	Free	12.5%	034.12	Free
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	15%	Free	12.5%	034.12	Free
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	kg	15%	Free	12.5%	034.12	Free
0302.19.00	- - Other	kg	15%	Free	12.5%	034.12	Free
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:						
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	15%	Free	12.5%	034.13	Free
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	kg	15%	Free	12.5%	034.13	Free
0302.23.00	- - Sole (<i>Solea</i> spp.)	kg	15%	Free	12.5%	034.13	Free
0302.24.00	- - Turbots (<i>Psetta maxima</i>).	kg	15%	Free	12.5%	034.13	Free
0302.29.00	- - Other	kg	15%	Free	12.5%	034.13	Free
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	15%	Free	12.5%	034.14	Free
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	15%	Free	12.5%	034.14	Free
0302.33.00	-- Skipjack or stripe-bellied bonito	kg	15%	Free	12.5%	034.14	Free
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	15%	Free	12.5%	034.14	Free
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).	kg	15%	Free	12.5%	034.14	Free
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	15%	Free	12.5%	034.14	Free
0302.39.00	-- Other	kg	15%	Free	12.5%	034.14	Free
	- Herrings (<i>Clupea harangus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Srdina pilcardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicas</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:						
0302.41.00	-- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)	kg	15%	Free	12.5%	034.15	Free
0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.43.00	-- Sardines (<i>Sardinas pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg	15%	Free	12.5%	034.15	Free
0302.44.00	-- Mackerel (<i>Scomber scombrus</i>, <i>scomber australasicus</i>, <i>Scomber japonicas</i>)	kg	15%	Free	12.5%	034.17	Free
0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.46.00	-- Cobia (<i>Rachysentron canadum</i>)	kg	15%	Free	12.5%	034.18	Free
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	15%	Free	12.5%	034.18	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae, excluding livers and roes:						
0302.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	15%	Free	12.5%	034.18	Free
0302.52.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	15%	Free	12.5%	034.18	Free
0302.53.00	- - Coalfish (<i>Pollachius virens</i>)	kg	15%	Free	12.5%	034.18	Free
0302.54.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.55.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	15%	Free	12.5%	034.18	Free
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	15%	Free	12.5%	034.18	Free
0302.59.00	- - Other	kg	15%	Free	12.5%	034.18	Free
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roe:						
0302.71.00	- -Tilapia (<i>Oreochromis</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.72.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.73.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> .)	kg	15%	Free	12.5%	034.18	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0302.74.00	-- Eels (<i>Anguilla</i> spp.,)	kg	15%	Free	12.5%	034.18	Free
0302.79.00	-- Other	kg	15%	Free	12.5%	034.18	Free
	- Other fish, excluding livers and roes	kg	15%	Free	12.5%	034.14	Free
0302.81.00	-- Dogfish and other sharks	kg	15%	Free	12.5%	034.18	Free
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	kg	15%	Free	12.5%	034.18	Free
0302.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	kg	15%	Free	12.5%	034.18	Free
0302.85.00	-- Seabream (<i>Sparidae</i>)	kg	15%	Free	12.5%	034.18	Free
0302.89.00	-- Other	kg	15%	Free	12.5%	034.18	Free
0302.90.00	- Livers and roes	kg	15%	Free	12.5%	034.14	Free
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.						
	- <i>Salmonidae</i> , excluding livers and roes:						
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	15%	Free	12.5%	034.21	Free
0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	15%	Free	12.5%	034.21	Free
0303.13.00	-- Atlantic salmon (<i>salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	15%	Free	12.5%	034.21	Free
0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	15%	Free	12.5%	034.21	Free
0303.19.00	-- Other	kg	15%	Free	12.5%	034.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roe:						
0303.23.00	- -Tilapias (<i>Oreochromis</i> spp.)	kg	15%	Free	12.5%	034.21	Free
0303.24.00	- - Catfish (<i>Pangasius</i> spp, <i>silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	15%	Free	12.5%	034.21	Free
0303.25.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthy</i> spp., <i>Cirrhinu</i> spp., <i>Mylopharyngodon piceus</i>)	kg	15%	Free	12.5%	034.21	Free
0303.26.00	- - Eels (<i>Anguilla</i> spp.)	kg	15%	Free	12.5%	034.21	Free
0303.29.00	- - Other.	kg	15%	Free	12.5%	034.21	Free
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:						
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	15%	Free	12.5%	034.22	Free
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	kg	15%	Free	12.5%	034.22	Free
0303.33.00	- - Sole (<i>Solea</i> spp.)	kg	15%	Free	12.5%	034.22	Free
0303.34.00	- -Turbot (<i>Psetta maxima</i>).	kg	15%	Free	12.5%	034.22	Free
0303.39.00	- - Other	kg	15%	Free	12.5%	034.22	Free
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:						
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	15%	Free	12.5%	034.23	Free
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	kg	15%	Free	12.5%	034.23	Free
0303.43.00	- - Skipjack or strip-bellied bonito	kg	15%	Free	12.5%	034.23	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg	15%	Free	12.5%	034.23	Free
0303.45.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnu</i> , <i>Thunnus orientalis</i>)	kg	15%	Free	12.5%	034.23	Free
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	15%	Free	12.5%	034.23	Free
0303.49.00	-- Other	kg	15%	Free	12.5%	034.23	Free
	- Herrings (<i>Clupea harangus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Srdina pilcardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:						
0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	15%	Free	12.5%	034.24	Free
0303.53.00	-- Sardines (<i>Sardinas pilchardus</i> , <i>Sardinops</i> spp.), <i>Sardinella</i> (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattuss</i>)	kg	15%	Free	12.5%	034.24	Free
0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	15%	Free	12.5%	034.26	Free
0303.55.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	kg	15%	Free	12.5%	034.28	Free
0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	kg	15%	Free	12.5%	034.28	Free
0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	15%	Free	12.5%	034.28	Free
	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melenonidae, Merlucciidae, Moridae, and Muraenolepididae, excluding liver and roes:						
0303.63.00	-- Cod (<i>Gadus Morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	15%	Free	12.5%	034.25	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	15%	Free	12.5%	034.25	Free
0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	kg	15%	Free	12.5%	034.28	Free
0303.66.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	15%	Free	12.5%	034.27	Free
0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	15%	Free	12.5%	034.28	Free
0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	15%	Free	12.5%	034.28	Free
0303.69.00	-- Other	kg	15%	Free	12.5%	034.28	Free
	- Other fish, excluding livers and roes:						
0303.81.00	-- Dogfish and other sharks	kg	15%	Free	12.5%	034.28	Free
0303.82.00	-- Rays and skates (<i>Rajidae</i>)	kg	15%	Free	12.5%	034.28	Free
0303.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	15%	Free	12.5%	034.28	Free
0303.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	kg	15%	Free	12.5%	034.28	Free
0303.89.00	-- Other	kg	15%	Free	12.5%	034.28	Free
0303.90.00	- Livers and roes	kg	15%	Free	12.5%	034.28	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.						
	- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangsius</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i>, <i>Carassius</i>, <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthy</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Aquilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :						
0304.31.00	-- Tilapias (<i>Oreochromis</i> spp.)	kg	15%	Free	12.5%	034.51	Free
0304.32.00	-- Catfish (<i>Pangasius</i> spp., <i>silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	15%	Free	12.5%	034.51	Free
0304.33.00	-- Nile perch (<i>Lates niloticus</i>)	kg	15%	Free	12.5%	034.51	Free
0304.39.00	-- Other	kg	15%	Free	12.5%	034.51	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	15%	Free	12.5%	034.51	Free
0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	15%	Free	12.5%	034.51	Free
0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	15%	Free	12.5%	034.51	Free
0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	kg	15%	Free	12.5%	034.51	Free
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	15%	Free	12.5%	034.51	Free
0304.46.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	15%	Free	12.5%	034.51	Free
0304.49.00	-- Other	kg	15%	Free	12.5%	034.51	Free
	- Other fresh or chilled :						
0304.51.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	15%	Free	12.5%	034.51	Free
0304.52.00	-- Salmonidae	kg	15%	Free	12.5%	034.51	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0304.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	kg	15%	Free	12.5%	034.51	Free
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	15%	Free	12.5%	034.51	Free
0304.55.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	15%	Free	12.5%	034.51	Free
0304.59.00	-- Other	kg	15%	Free	12.5%	034.51	Free
	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)						
0304.61.00	-- Tilapia (<i>Oreochromis</i> spp.)	kg	15%	Free	12.5%	0304.40	Free
0304.62.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	15%	Free	12.5%	0304.40	Free
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.69.00	-- Other	kg	15%	Free	12.5%	0304.40	Free
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:						
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.74.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	15%	Free	12.5%	0304.40	Free
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.79.00	-- Other	kg	15%	Free	12.5%	0304.40	Free
	- Frozen fillets of other fish:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.85.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	15%	Free	12.5%	0304.40	Free
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or striped-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg	15%	Free	12.5%	0304.40	Free
0304.89.00	-- Other	kg	15%	Free	12.5%	0304.40	Free
	- Other, frozen:						
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	kg	15%	Free	12.5%	034.55	Free
0304.92.00	-- Toothfish (<i>Dissostichus</i> spp.)	kg	15%	Free	12.5%	034.55	Free
0304.93.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	15%	Free	12.5%	034.55	Free
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	15%	Free	12.5%	034.55	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0304.95.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae, other than Alaska Pollack (Alaska Pollack (Theragra chalcogramma)	kg	15%	Free	12.5%	034.55	Free
0304.99.00	- - Other	kg	15%	Free	12.5%	034.55	Free
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.						
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	kg	15%	Free	12.5%	035.5	Free
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	kg	15%	Free	12.5%	035.5	Free
0305.31.00	- -Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.) Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	15%	Free	12.5%	035.12	Free
0305.32.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	kg	15%	Free	12.5%	035.12	Free
0305.39.00	- - Other.	kg	15%	Free	12.5%	035.12	Free
	- Smoked fish, including fillets, other than edible fish offal:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	15%	Free	12.5%	035.30	Free
0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	15%	Free	12.5%	035.30	Free
0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	15%	Free	12.5%	035.30	Free
0305.44.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	15%	Free	12.5%	035.30	Free
0305.49.00	-- Other	kg	15%	Free	12.5%	035.30	Free
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:						
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	15%	Free	12.5%	035.11	Free
0305.59.00	-- Other	kg	15%	Free	12.5%	035.13	Free
	- Fish, salted but not dried or smoked and fish in brine: Other than edible fish offal:						
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	15%	Free	12.5%	035.29	Free
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	15%	Free	12.5%	035.21	Free
0305.63.00	-- Anchovies (<i>Engraulis</i> spp.)	kg	15%	Free	12.5%	035.22	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0305.64.00	- -Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.) Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	15%	Free	12.5%	035.69	Free
0305.69.00	- - Other	kg	15%	Free	12.5%	035.29	Free
	- Fish fins, heads, tails, maws, and other edible fish offal:						
0305.71.00	- - Shark fins	kg	15%	Free	12.5%	035.13	Free
0305.72.00	- - Fish heads, tail and maws	kg	15%	Free	12.5%	035.29	Free
0305.79.00	- - Other	kg	15%	Free	12.5%	035.29	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.						
	- Frozen:						
0306.11.00	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	15%	Free	12.5%	036.19	Free
0306.12.00	- - Lobsters (<i>Homarus</i> spp.)	kg	15%	Free	12.5%	036.19	Free
0306.13.00	- - Shrimps and prawns	kg	15%	Free	12.5%	036.11	Free
0306.14.00	- - Crabs	kg	15%	Free	12.5%	036.19	Free
0306.15.00	- - Norway Lobsters (<i>Nephrops norvegicus</i>)	kg	30%	Free	12.5%	036.19	Free
0306.16.00	- - Cold-water shrimps and prawns (<i>Padalus</i> spp., <i>Crangon crangon</i>)	kg	30%	Free	12.5%	036.11	Free
0306.17.00	- - Other shrimps and prawns".	kg	30%	Free	12.5%	036.11	Free
0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	15%	Free	12.5%	036.19	Free
	- Not frozen:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0306.21.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	15%	Free	12.5%	036.20	Free
0306.22.00	-- Lobsters (<i>Homarus spp.</i>)	kg	15%	Free	12.5%	036.20	Free
0306.24.00	-- Crabs	kg	15%	Free	12.5%	036.20	Free
0306.25.00	-- Norway Lobsters (<i>Nephrops norvegicus</i>)	kg	30%	Free	12.5%	036.20	Free
	-- Cold-water shrimps and prawns (<i>Padalus spp.</i> , <i>Crangon crangon</i>)						
0306.26.10	--- Live juvenile peneid and post larvae	kg	Free	Free	12.5%	036.20	Free
0306.26.90	--- Other	kg	30%	Free	12.5%	036.20	Free
	-- Other shrimps and prawns:						
0306.27.10	--- Live juvenile peneid and post larvae	kg	Free	Free	12.5%	036.20	Free
0306.27.90	--- Other	kg	30%	Free	12.5%	036.20	Free
0306.29.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	15%	Free	12.5%	036.20	Free
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.						
	- Oysters:						
0307.11.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.31	Free
0307.19.00	-- Other	kg	15%	Free	12.5%	036.31	Free
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :						
0307.21.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.35	Free
0307.29.00	-- Other	kg	15%	Free	12.5%	036.39	Free
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):						
0307.31.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.35	Free
0307.39.00	-- Other	kg	15%	Free	12.5%	036.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):						
0307.41.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.33	Free
0307.49.00	-- Other	kg	15%	Free	12.5%	036.37	Free
	- Octopus (<i>Octopus spp.</i>):						
0307.51.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.51	Free
0307.59.00	-- Other	kg	15%	Free	12.5%	036.37	Free
0307.60.00	- Snails, other than sea snails	kg	15%	Free	12.5%	012.93	Free
	- Clams, cockles and ark shells (families Arcidae, arcticidae, Cardiidae, Haitellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae, and Veneridae):						
0307.71.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.35	Free
0307.79.00	-- Other	kg	15%	Free	12.5%	036.39	Free
	- Abalone (<i>Haliotis spp.</i>) :						
0307.81.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.35	Free
0307.89.00	-- Other	kg	15%	Free	12.5%	036.39	Free
	- Other, including flours, meals and pellets, fit for human consumption:						
0307.91.00	-- Live, fresh or chilled	kg	15%	Free	12.5%	036.35	Free
0307.99.00	-- Other	kg	15%	Free	12.5%	036.39	Free
0308	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 consumptions.						
	- Sea cucumbers (<i>Stichopus japonicas</i> , <i>Holothurioidae</i>):						
0308.11.00	-- Live fresh or chilled	kg	15%	Free	12.5%	036.35	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0308.19.00	- - Other	kg	15%	Free	12.5%	036.39	Free
	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):						
0308.21.00	- - Live, fresh or chilled	kg	15%	Free	12.5%	036.39	Free
0308.29.00	- - Other	kg	15%	Free	12.5%	036.39	Free
0308.30.00	- Jellyfish (Rhopilema spp.)	kg	15%	Free	12.5%	036.39	Free
0308.90.00	- Other	kg	15%	Free	12.5%	036.39	Free

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 milkfat 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 milkfat 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 milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.
- 4.- This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 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 constituents.
- 2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.						
0401.10.00	- Of a fat content, by weight, not exceeding 1%	kg	15%	Free	12.5%	022.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg	15%	Free	12.5%	022.12	Free
0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg	15%	Free	12.5%	022.13	Free
0401.50.00	- Of a fat content, by weight, exceeding 10%	kg	15%	Free	12.5%	022.13	Free
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.						
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	kg	15%	Free	12.5%	022.21	Free
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:						
0402.21.00	-- Not containing added sugar or other sweetening matter	kg	15%	Free	12.5%	022.22	Free
0402.29.00	-- Other	kg	15%	Free	12.5%	022.22	Free
	- Other:	kg	15%	Free	12.5%	022.23	Free
0402.91.00	-- Not containing added sugar or other sweetening matter	kg	15%	Free	12.5%	022.23	Free
0402.99.00	-- Other	kg	15%	Free	12.5%	022.24	Free
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.						
0403.10.00	- Yogurt	kg	15%	Free	12.5%	022.31	Free
0403.90.00	- Other	kg	15%	Free	12.5%	022.32	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	15%	Free	12.5%	022.41	Free
0404.90.00	- Other	kg	15%	Free	12.5%	022.49	Free
04.05	Butter and other fats and oils derived from milk; dairy spreads.						
0405.10.00	- Butter	kg	15%	Free	12.5%	023.0	Free
0405.20.00	- Dairy spreads	kg	15%	Free	12.5%	023.0	Free
0405.90.00	- Other	kg	15%	Free	12.5%	023.0	Free
04.06	Cheese and curd.						
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	10%	Free	12.5%	024.91	Free
0406.20.00	- Grated or powdered cheese, of all kinds	kg	15%	Free	12.5%	024.10	Free
0406.30.00	- Processed cheese, not grated or powdered	kg	15%	Free	12.5%	024.20	Free
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>penicillium roqueforti</i>	kg	15%	Free	12.5%	024.30	Free
0406.90.00	- Other cheese	kg	15%	Free	12.5%	024.99	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked.						
	- Fertilised eggs for incubation:						
0407.11.00	- - Of fowls of the species <i>Gallus domesticus</i>	kg	Free	Free	12.5%	025.10	Free
0407.19.00	- - Other	kg	Free	Free	12.5%	025.10	Free
	- Other fresh eggs:						
0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>	kg	30%	Free	12.5%	025.10	Free
0407.29.00	- - Other	kg	30%	Free	12.5%	025.10	Free
0407.90.00	- Other	kg	30%	Free	12.5%	025.10	Free
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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0408.11.00	- - Dried	kg	Free	Free	12.5%	025.21	Free
0408.19.00	- - Other	kg	Free	Free	12.5%	025.22	Free
	- Other:						
0408.91.00	- - Dried	kg	Free	Free	12.5%	025.21	Free
0408.99.00	- - Other	kg	Free	Free	12.5%	025.22	Free
0409.00.00	Natural honey.	kg	15%	Free	12.5%	061.6	Free
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	kg	15%	Free	12.5%	098.92	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC	Export Duty
05.01.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	5%	Free	12.5%	291.91	Free
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.						
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	5%	Free	12.5%	291.92	Free
0502.90.00	- Other	kg	5%	Free	12.5%	291.92	Free
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	5%	Free	12.5%	291.93	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0505.10.00	- Feathers of a kind used for stuffing; down	kg	5%	Free	12.5%	291.95	Free
0505.90.00	- Other	kg	5%	Free	12.5%	291.95	Free
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.						
0506.10.00	- Ossein and bones treated with acid	kg	5%	Free	12.5%	291.11	Free
0506.90.00	- Other	kg	5%	Free	12.5%	291.11	Free
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.						
0507.10.00	- Ivory; ivory powder and waste	kg	5%	Free	12.5%	291.16	Free
0507.90.00	- Other	kg	5%	Free	12.5%	291.16	Free
0508.00.00	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.	kg	5%	Free	12.5%	291.15	Free
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal product used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	5%	Free	12.5%	291.16	Free
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.						
0511.10.00	- Bovine semen	u	Free	Free	12.5%	291.94	Free
	- Other:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	Free	Free	12.5%	291.96	Free
0511.99.00	-- Other	kg	Free	Free	12.5%	291.99	Free

Section II

VEGETABLE PRODUCTS

Notes

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

Chapter 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty
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.						
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	30%	Free	12.5%	292.61	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	30%	Free	12.5%	292.61	Free
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.						
0602.10.00	- Unrooted cuttings and slips	u	30%	Free	12.5%	292.69	Free
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	30%	Free	12.5%	292.69	Free
0602.30.00	- Rhododendrons and azaleas, grafted or not	u	30%	Free	12.5%	292.69	Free
0602.40.00	- Roses, grafted or not	u	30%	Free	12.5%	292.69	Free
0602.90.00	- Other	u	30%	Free	12.5%	292.69	Free
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:						
0603.11.00	-- Roses	u	30%	Free	12.5%	292.71	Free
0603.12.00	-- Carnations	u	30%	Free	12.5%	292.71	Free
0603.13.00	-- Orchids	u	30%	Free	12.5%	292.71	Free
0603.14.00	-- Chrysanthemums	u	30%	Free	12.5%	292.71	Free
0603.15.00	-- Lilies (<i>Lilium spp.</i>)	u	30%	Free	12.5%	292.71	Free
0603.19.00	-- Other	u	30%	Free	12.5%	292.71	Free
0603.90.00	- Other	u	30%	Free	12.5%	292.71	Free
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.						
0604.20.00	- Fresh	u	30%	Free	12.5%	292.72	Free
0604.90.00	- Other	u	30%	Free	12.5%	292.72	Free

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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
07.01	Potatoes, fresh or chilled.						
0701.10.00	- Seed	kg	Free	Free	12.5%	054.10	Free
0701.90.00	- Other	kg	30%	Free	12.5%	054.10	Free
0702.00.00	Tomatoes, fresh or chilled.	kg	30%	Free	12.5%	054.40	Free
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.						
0703.10.00	- Onions and shallots	kg	30%	Free	12.5%	054.51	Free
0703.20.00	- Garlic	kg	30%	Free	12.5%	054.20	Free
0703.90.00	- Leeks and other alliaceous vegetables	kg	30%	Free	12.5%	054.20	Free
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
0704.10.00	- Cauliflowers and headed broccoli	kg	30%	Free	12.5%	054.53	Free
0704.20.00	- Brussels sprouts	kg	30%	Free	12.5%	054.53	Free
0704.90.00	- Other	kg	30%	Free	12.5%	054.53	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.						
	- Lettuce:						
0705.11.00	-- Cabbage lettuce (head lettuce)	kg	30%	Free	12.5%	054.54	Free
0705.19.00	-- Other	kg	30%	Free	12.5%	054.54	Free
	- Chicory:		30%	Free	12.5%		
0705.21.00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	kg	30%	Free	12.5%	054.54	Free
0705.29.00	-- Other	kg	30%	Free	12.5%	054.54	Free
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.						
0706.10.00	- Carrots and turnips	kg	30%	Free	12.5%	054.55	Free
0706.90.00	- Other	kg	30%	Free	12.5%	054.55	Free
0707.00.00	Cucumbers and gherkins, fresh or chilled.	kg	30%	Free	12.5%	054.56	Free
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.						
0708.10.00	- Peas (<i>Pisum sativum</i>)	kg	30%	Free	12.5%	054.57	Free
0708.20.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	30%	Free	12.5%	054.57	Free
0708.90.00	- Other leguminous vegetables	kg	30%	Free	12.5%	054.57	Free
07.09	Other vegetables, fresh or chilled.						
0709.20.00	- Asparagus	kg	30%	Free	12.5%	054.59	Free
0709.30.00	- Aubergines (egg-plants)	kg	30%	Free	12.5%	054.59	Free
0709.40.00	- Celery other than celeriac	kg	30%	Free	12.5%	054.59	Free
	- Mushrooms and truffles:						
0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	30%	Free	12.5%	054.58	Free
0709.59.00	-- Other	kg	30%	Free	12.5%	054.58	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	30%	Free	12.5%	054.59	Free
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	30%	Free	12.5%	054.59	Free
	- Other:						
0709.91.00	-- Globe artichokes	kg	30%	Free	12.5%	054.59	Free
0709.92.00	-- Olives	kg	30%	Free	12.5%	054.59	Free
0709.93.00	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	kg	30%	Free	12.5%	054.59	Free
0709.99.00	-- Other	kg	30%	Free	12.5%	054.59	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
0710.10.00	- Potatoes	kg	30%	Free	12.5%	054.69	Free
	- Leguminous vegetables, shelled or unshelled:		30%	Free	12.5%		
0710.21.00	-- Peas (<i>Pisum sativum</i>)	kg	30%	Free	12.5%	054.69	Free
0710.22.00	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	30%	Free	12.5%	054.69	Free
0710.29.00	-- Other	kg	30%	Free	12.5%	054.69	Free
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	30%	Free	12.5%	054.69	Free
0710.40.00	- Sweet corn	kg	30%	Free	12.5%	054.61	Free
0710.80.00	- Other vegetables	kg	30%	Free	12.5%	054.69	Free
0710.90.00	- Mixtures of vegetables	kg	30%	Free	12.5%	054.69	Free
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.						
0711.20.00	- Olives	kg	30%	Free	12.5%	054.70	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0711.40.00	- Cucumbers and gherkins	kg	30%	Free	12.5%	054.70	Free
	- Mushrooms and truffles:						
0711.51.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	30%	Free	12.5%	054.70	Free
0711.59.00	-- Other	kg	30%	Free	12.5%	054.70	Free
0711.90.00	- Other vegetables; mixtures of vegetables	kg	30%	Free	12.5%	054.70	Free
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
0712.20.00	- Onions	kg	30%	Free	12.5%	056.12	Free
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:						
0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	kg	30%	Free	12.5%	056.13	Free
0712.32.00	-- Wood ears (<i>Auricularia spp.</i>)	kg	30%	Free	12.5%	056.13	Free
0712.33.00	-- Jelly fungi (<i>Tremella spp.</i>)	kg	30%	Free	12.5%	056.13	Free
0712.39.00	-- Other	kg	30%	Free	12.5%	056.13	Free
0712.90.00	- Other vegetables; mixtures of vegetables	kg	30%	Free	12.5%	056.19	Free
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.						
0713.10.00	- Peas (<i>Pisum sativum</i>)	kg	30%	Free	12.5%	054.21	Free
0713.20.00	- Chickpeas (garbanzos)	kg	30%	Free	12.5%	054.22	Free
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):						
0713.31.00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	30%	Free	12.5%	054.23	Free
0713.32.00	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	30%	Free	12.5%	054.23	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0713.33.00	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	30%	Free	12.5%	054.23	Free
0713.34.00	-- Bambara beans (<i>Vigna subterranean</i> or <i>Voandzeia subterranean</i>)	kg	30%	Free	12.5%	054.23	Free
0713.35.00	-- Cow peas (<i>Vigna unguiculata</i>)	kg	30%	Free	12.5%	054.23	Free
0713.39.00	-- Other	kg	30%	Free	12.5%	054.23	Free
0713.40.00	- Lentils	kg	30%	Free	12.5%	054.24	Free
0713.50.00	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	kg	30%	Free	12.5%	054.25	Free
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	kg	30%	Free	12.5%	054.29	Free
0713.90.00	- Other	kg	30%	Free	12.5%	054.29	Free
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.						
0714.10.00	- Manioc (cassava)	kg	30%	Free	12.5%	054.81	Free
0714.20.00	- Sweet potatoes	kg	30%	Free	12.5%	054.83	Free
0714.30.00	- Yams (<i>Dioscorea</i> spp.)	kg	30%	Free	12.5%	054.83	Free
0714.40.00	- Taro (<i>Colocasia</i> spp.)	kg	30%	Free	12.5%	054.83	Free
0714.50.00	- Yautia (<i>Xanthosoma</i> spp.)	kg	30%	Free	12.5%	054.83	Free
0714.90.00	- Other	kg	30%	Free	12.5%	054.83	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Import Duty	Import Vat	SITC Code	Export Duty Rate
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
	- Coconuts:						
0801.11.00	-- Desiccated	kg	30%	Free	12.5%	057.71	Free
0801.12.00	-- In the inner shell (endocarp)	kg	30%	Free	12.5%	057.71	Free
0801.19.00	-- Other	kg	30%	Free	12.5%	057.71	Free
	- Brazil nuts:						
0801.21.00	-- In shell	kg	30%	Free	12.5%	057.72	Free
0801.22.00	-- Shelled	kg	30%	Free	12.5%	057.72	Free
	- Cashew nuts:						
0801.31.00	-- In shell	kg	30%	Free	12.5%	057.73	Free
0801.32.00	-- Shelled	kg	30%	Free	12.5%	057.73	Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.						
	- Almonds:						
0802.11.00	-- In shell	kg	30%	Free	12.5%	057.74	Free
0802.12.00	-- Shelled	kg	30%	Free	12.5%	057.74	Free
	- Hazelnuts or filberts (<i>Corylus spp.</i>):						
0802.21.00	-- In shell	kg	30%	Free	12.5%	057.75	Free
0802.22.00	-- Shelled	kg	30%	Free	12.5%	057.75	Free
	- Walnuts:						
0802.31.00	-- In shell	kg	30%	Free	12.5%	057.76	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

0802.32.00	-- Shelled	kg	30%	Free	12.5%	057.76	Free
	- Chestnuts (<i>Castanea spp.</i>):						
0802.41.00	-- In shell	kg	30%	Free	12.5%	057.77	Free
0802.42.00	-- Shelled	kg	30%	Free	12.5%	057.77	Free
	- Pistachios:						
0802.51.00	-- In shell	kg	30%	Free	12.5%	057.78	Free
0802.52.00	-- Shelled	kg	30%	Free	12.5%	057.78	Free
	- Macadamia nuts:						
0802.61.00	-- In shell	kg	30%	Free	12.5%	057.79	Free
0802.62.00	-- Shelled	kg	30%	Free	12.5%	057.79	Free
0802.70.00	- Kola nuts (<i>Cola spp.</i>)	kg	30%	Free	12.5%	057.79	Free
0802.80.00	- Areca nuts	kg	30%	Free	12.5%	057.79	Free
0802.90.00	- Other	kg	30%	Free	12.5%	057.79	Free
08.03	Bananas, including plantains, fresh or dried.						
0803.10.00	- Plantains	kg	30%	Free	12.5%	057.30	Free
0803.90.00	- Other	kg	30%	Free	12.5%	057.30	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
0804.10.00	- Dates	kg	30%	Free	12.5%	057.96	Free
0804.20.00	- Figs	kg	30%	Free	12.5%	057.6	Free
0804.30.00	- Pineapples	kg	30%	Free	12.5%	057.95	Free
0804.40.00	- Avocados	kg	30%	Free	12.5%	057.97	Free
0804.50.00	- Guavas, mangoes and mangosteens	kg	30%	Free	12.5%	057.97	Free
08.05	Citrus fruit, fresh or dried.						
0805.10.00	- Oranges	kg	30%	Free	12.5%	057.11	Free
0805.20.00	- Mandarins (including tangerines and satumas); clementines, wilkings and similar citrus hybrids	kg	30%	Free	12.5%	057.12	Free
0805.40.00	- Grapefruit, including pomelos	kg	30%	Free	12.5%	057.22	Free
0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg	30%	Free	12.5%	057.21	Free
0805.90.00	- Other	kg	30%	Free	12.5%	057.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

08.06	Grapes, fresh or dried.						
0806.10.00	- Fresh	kg	30%	Free	12.5%	057.51	Free
0806.20.00	- Dried	kg	30%	Free	12.5%	057.52	Free
08.07	Melons (including watermelons) and papaws (papayas), fresh.						
	- Melons (including watermelons):						
0807.11.00	- - Watermelons	kg	30%	Free	12.5%	057.91	Free
0807.19.00	- - Other	kg	30%	Free	12.5%	057.91	Free
0807.20.00	- Pawpaws (papayas)	kg	30%	Free	12.5%	057.91	Free
08.08	Apples, pears and quinces, fresh.						
0808.10.00	- Apples	kg	30%	Free	12.5%	057.4	Free
0808.30.00	- Pears	kg	30%	Free	12.5%	057.4	Free
0808.40.00	- Quinces	kg	30%	Free	12.5%	057.4	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
0809.10.00	- Apricots	kg	30%	Free	12.5%	057.93	Free
	- Cherries:						
0809.21.00	- - Sour Cherries (Prunus cerasus)	kg	30%	Free	12.5%	057.93	Free
0809.29.00	- - Others	kg	30%	Free	12.5%	057.93	Free
0809.30.00	- Peaches, including nectarines	kg	30%	Free	12.5%	057.93	Free
0809.40.00	- Plums and sloes	kg	30%	Free	12.5%	057.93	Free
08.10	Other fruit, fresh.						
0810.10.00	- Strawberries	kg	30%	Free	12.5%	057.94	Free
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	kg	30%	Free	12.5%	057.94	Free
0810.30.00	- Black, white or red currants and gooseberries	kg	30%	Free	12.5%	057.94	Free
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	kg	30%	Free	12.5%	057.94	Free
0810.50.00	- Kiwifruit	kg	30%	Free	12.5%	057.98	Free
0810.60.00	- Durians	kg	30%	Free	12.5%	057.98	Free
0810.70.00	- Persimmons	kg	30%	Free	12.5%	057.98	Free
0810.90.00	- Other	kg	30%	Free	12.5%	057.98	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
0811.10.00	- Strawberries	kg	30%	Free	12.5%	058.31	Free
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	30%	Free	12.5%	058.31	Free
0811.90.00	- Other	kg	30%	Free	12.5%	058.39	Free
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.						
0812.10.00	- Cherries	kg	30%	Free	12.5%	058.21	Free
0812.90.00	- Other	kg	30%	Free	12.5%	058.21	Free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.						
0813.10.00	- Apricots	kg	30%	Free	12.5%	057.99	Free
0813.20.00	- Prunes	kg	30%	Free	12.5%	057.99	Free
0813.30.00	- Apples	kg	30%	Free	12.5%	057.99	Free
0813.40.00	- Other fruit	kg	30%	Free	12.5%	057.99	Free
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	kg	30%	Free	12.5%	057.99	Free
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	30%	Free	12.5%	058.22	Free

Chapter 9

Coffee, tea, mate and spices

Notes.

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

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

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.						
	- Coffee, not roasted:						
0901.11.00	- - Not decaffeinated	kg	30%	Free	12.5%	071.11	Free
0901.12.00	- - Decaffeinated	kg	30%	Free	12.5%	071.12	Free
	- Coffee roasted:						
0901.2100	- - Not decaffeinated	kg	30%	Free	12.5%	071.20	Free
0901.2200	- - Decaffeinated	kg	30%	Free	12.5%	071.20	Free
0901.9000	- Other	kg	30%	Free	12.5%	071.20	Free
09.02	Tea, whether or not flavoured.						
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	kg	30%	Free	12.5%	074.11	Free
0902.20.00	- Other green tea (not fermented)	kg	30%	Free	12.5%	074.12	Free
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	kg	30%	Free	12.5%	074.13	Free
0902.40.00	- Other black tea (fermented) and other partly fermented tea	kg	30%	Free	12.5%	074.14	Free
0903.00.00	Maté.	kg	30%	Free	12.5%	074.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.						
	- Pepper:						
0904.11.00	- - Neither crushed nor ground	kg	25%	Free	12.5%	075.11	Free
0904.12.00	- - Crushed or ground	kg	25%	Free	12.5%	075.12	Free
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
0904.21.00	- - Dried, neither crushed nor grounded	kg	25%	Free	12.5%	075.13	Free
0904.22.00	- - Crushed or ground	kg	25%	Free	12.5%	075.13	Free
09.05	Vanilla.						
0905.10.00	- Neither crushed nor ground	kg	25%	Free	12.5%	075.21	Free
0905.20.00	- Crushed or ground	kg	25%	Free	12.5%	075.21	Free
09.06	Cinnamon and cinnamon-tree flowers.						
	- Neither crushed nor ground						
0906.11.00	- - Cinnamon (<i>cinnamomum zeylanicum</i> Blume)	kg	25%	Free	12.5%	075.22	Free
0906.19.00	- - Other	kg	25%	Free	12.5%	075.22	Free
0906.20.00	- Crushed or ground	kg	25%	Free	12.5%	075.23	Free
09.07	Cloves (whole fruit, cloves and stems).						
0907.10.00	- Neither crushed nor ground	kg	25%	Free	12.5%	075.24	Free
0907.20.00	- Crushed or ground	kg	25%	Free	12.5%	075.24	Free
09.08	Nutmeg, mace and cardamoms.						
	- Nutmeg :						
0908.11.00	- - Neither crushed nor ground	kg	25%	Free	12.5%	075.25	Free
0908.12.00	-- Crushed or ground	kg	25%	Free	12.5%	075.25	Free
	- Mace:						
0908.21.00	- - Neither crushed nor ground	kg	25%	Free	12.5%	075.25	Free
0908.22.00	- - Crushed or ground	kg	25%	Free	12.5%	075.25	Free
	- Cardamoms :						
0908.31.00	- - Neither crushed nor ground	kg	25%	Free	12.5%	075.25	Free
0908.32.00	- - Crushed or ground	kg	25%	Free	12.5%	075.25	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.						
	- Seeds of coriander :						
0909.21.00	-- Neither crushed nor ground	kg	25%	Free	12.5%	075.26	Free
0909.22.00	-- Crushed or ground	kg	25%	Free	12.5%	075.26	Free
	- Seeds of cumin :						
0909.31.00	-- Neither crushed nor ground	kg	25%	Free	12.5%	075.26	Free
0909.32.00	-- Crushed or ground	kg	25%	Free	12.5%	075.26	Free
	- Seeds of anise, badian, caraway or fennel; juniper berries:						
0909.61.00	-- Neither crushed nor ground	kg	25%	Free	12.5%	075.26	Free
0909.62.00	-- Crushed or ground	kg	25%	Free	12.5%	075.26	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
	- Ginger :						
0910.11.00	-- Neither crushed nor ground	kg	25%	Free	12.5%	075.27	Free
0910.12.00	-- Crushed or ground	kg	25%	Free	12.5%	075.27	Free
0910.20.00	- Saffron	kg	25%	Free	12.5%	075.28	Free
0910.30.00	- Turmeric (curcuma)	kg	25%	Free	12.5%	075.29	Free
	- Other spices:						
0910.91.00	-- Mixtures referred to in Note 1 (b) to this Chapter	kg	25%	Free	12.5%	075.29	Free
0910.99.00	-- Other	kg	25%	Free	12.5%	075.29	Free

Chapter 10

Cereals

Notes.

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Import Excise Duty	Import Vat	SITC Code	Export Duty Rate
10.01	Wheat and meslin.						
	- Durum wheat :						
1001.11.00	-- Seed	kg	Free	Free	12.5%	041.10	Free
1001.19.00	-- Other	kg	Free	Free	12.5%	041.10	Free
	- Other :						
1001.91.00	-- Seed	kg	Free	Free	12.5%	075.29	Free
1001.99.00	-- Other	kg	Free	Free	12.5%	075.29	Free
10.02	Rye.						
1002.10.00	- Seed	kg	Free	Free	12.5%	045.10	Free
1002.90.00	- Other	kg	Free	Free	12.5%	045.10	Free
10.03	Barley.						
1003.10.00	- Seed	kg	Free	Free	12.5%	043.00	Free
1003.90.00	- Other	kg	Free	Free	12.5%	043.00	Free
10.04	Oats.						
1004.10.00	- Seed	kg	Free	Free	12.5%	045.20	Free
1004.90.00	- Other	kg	Free	Free	12.5%	045.20	Free
10.05	Maize (corn).						
1005.10.00	- Seed	kg	Free	Free	12.5%	044.10	Free
1005.90.00	- Other	kg	Free	Free	12.5%	044.90	Free
10.06	Rice.						
1006.10.00	- Rice in the husk (paddy or rough)	kg	10%	Free	12.5%	042.1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1006.20.00	- Husked (brown) rice	kg	10%	Free	12.5%	042.2	Free
1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	kg	15%	Free	12.5%	042.31	Free
1006.40.00	- Broken rice	kg	10%	Free	12.5%	042.32	Free
10.07	Grain sorghum.						
1007.10.00	- Seed	kg	Free	Free	12.5%	045.30	Free
1007.90.00	- Other	kg	Free	Free	12.5%	045.30	Free
10.08	Buckwheat, millet and canary seed; other cereals.						
1008.10.00	- Buckwheat	kg	Free	Free	12.5%	045.92	Free
	- Millet:						
1008.21.00	- - Seed	kg	Free	Free	12.5%	045.91	Free
1008.29.00	- - Other	kg	Free	Free	12.5%	045.91	Free
1008.30.00	- Canary seed	kg	Free	Free	12.5%	045.93	Free
1008.40.00	- Fonio (Digitaria spp.)	kg	Free	Free	12.5%	045.99	Free
1008.50.00	- Quinoa (Chenopodium quinoa)	kg	Free	Free	12.5%	045.99	Free
1008.60.00	- Triticale	kg	Free	Free	12.5%	045.99	Free
1008.90.00	- Other cereals	kg	Free	Free	12.5%	045.99	Free

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

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

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

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
1101.00.00	Wheat or meslin flour.	kg	10%	Free	12.5%	046.10	Free
11.02	Cereal flours other than of wheat or meslin.						
1102.20.00	- Maize (corn) flour	kg	5%	Free	12.5%	047.11	Free
1102.90.00	- Other	kg	5%	Free	12.5%	047.19	Free
11.03	Cereal groats, meal and pellets.						
	- Groats and meal:						
1103.11.00	-- Of wheat	kg	5%	Free	12.5%	046.20	Free
1103.13.00	-- Of maize (corn)	kg	5%	Free	12.5%	047.21	Free
1103.19.00	-- Of other cereals	kg	5%	Free	12.5%	047.22	Free
1103.20.00	- Pellets	kg	5%	Free	12.5%	047.23	Free
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:						
1104.12.00	-- Of oats	kg	5%	Free	12.5%	048.13	Free
1104.19.00	-- Of other cereals	kg	5%	Free	12.5%	048.13	Free
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):						
1104.22.00	-- Of oats	kg	5%	Free	12.5%	048.14	Free
1104.23.00	-- Of maize (corn)	kg	5%	Free	12.5%	048.14	Free
1104.29.00	-- Of other cereals	kg	5%	Free	12.5%	048.14	Free
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg	5%	Free	12.5%	048.15	Free
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.						
1105.10.00	- Flour, meal and powder	kg	5%	Free	12.5%	056.41	Free
1105.20.00	- Flakes, granules and pellets	kg	5%	Free	12.5%	056.42	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	kg	5%	Free	12.5%	056.46	Free
1106.20.00	- Of sago or of roots or tubers of heading 07.14	kg	5%	Free	12.5%	056.47	Free
1106.30.00	- Of the products of Chapter 8	kg	5%	Free	12.5%	056.48	Free
11.07	Malt, whether or not roasted.						
1107.10.00	- Not roasted	kg	5%	Free	12.5%	048.2	Free
1107.20.00	- Roasted	kg	5%	Free	12.5%	048.2	Free
11.08	Starches; inulin.						
	- Starches:						
1108.11.00	-- Wheat starch	kg	5%	Free	12.5%	592.11	Free
1108.12.00	-- Maize (corn) starch	kg	5%	Free	12.5%	592.12	Free
1108.13.00	-- Potato starch	kg	5%	Free	12.5%	592.13	Free
1108.14.00	-- Manioc (cassava) starch	kg	5%	Free	12.5%	592.14	Free
1108.19.00	-- Other starches	kg	5%	Free	12.5%	592.15	Free
1108.20.00	- Inulin	kg	5%	Free	12.5%	592.16	Free
1109.00.00	Wheat gluten, whether or not dried.	kg	5%	Free	12.5%	592.17	Free

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) Fertilisers 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
12.01	Soya beans, whether or not broken.						
1201.10.00	- Seed	kg	5%	Free	12.5%	222.20	Free
1201.90.00	- Other	kg	5%	Free	12.5%	222.20	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.						
1202.30.00	- Seed	kg	5%	Free	12.5%	222.20	Free
	- Other:						
1202.41.00	-- In shell	kg	5%	Free	12.5%	222.11	Free
1202.42.00	-- Shelled, whether or not broken	kg	5%	Free	12.5%	222.12	Free
1203.00.00	Copra. (dry copra)	kg	5%	Free	12.5%	223.10	Free
1204.00.00	Linseed, whether or not broken.	kg	5%	Free	12.5%	223.40	Free
12.05	Rape or colza seeds, whether or not broken.						
1205.10.00	- Low erucic acid rape or colza seeds	kg	5%	Free	12.5%	222.61	Free
1205.90.00	- Other	kg	5%	Free	12.5%	222.61	Free
1206.00.00	Sunflower seeds, whether or not broken.	kg	5%	Free	12.5%	222.40	Free
12.07	Other oil seeds and oleaginous fruits, whether or not broken.						
1207.10.00	- Palm nuts and kernels	kg	5%	Free	12.5%	223.70	Free
	- Cotton seeds :						
1207.21.00	-- Seed	kg	5%	Free	12.5%	222.30	Free
1207.29.00	-- Other	kg	5%	Free	12.5%	222.30	Free
1207.30.00	- Caster oil seeds	kg	5%	Free	12.5%	223.70	Free
1207.40.00	- Sesamum seeds	kg	5%	Free	12.5%	222.50	Free
1207.50.00	- Mustard seeds	kg	5%	Free	12.5%	222.62	Free
1207.60.00	- Safflower (<i>carhtamus tinctorius</i>) seeds	kg	5%	Free	12.5%	223.70	Free
1207.70.00	- Melon seeds	kg	5%	Free	12.5%	223.70	Free
	- Other:	kg	5%	Free	12.5%	223.70	Free
1207.91.00	-- Poppy seeds	kg	5%	Free	12.5%	223.70	Free
1207.99.00	-- Other	kg	5%	Free	12.5%	223.70	Free
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.						
1208.10.00	- Of soya beans	kg	5%	Free	12.5%	223.90	Free
1208.90.00	- Other	kg	5%	Free	12.5%	223.90	Free
12.09	Seeds, fruit and spores, of a kind used for sowing.						
1209.10.00	- Sugar beet seeds	kg	5%	Free	12.5%	292.51	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Seeds of forage plants:						
1209.21.00	-- Lucerne (alfalfa) seeds	kg	5%	Free	12.5%	292.52	Free
1209.22.00	-- Clover (<i>Trifolium spp.</i>) seeds	kg	5%	Free	12.5%	292.52	Free
1209.23.00	-- Fescue seeds	kg	5%	Free	12.5%	292.52	Free
1209.24.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg	5%	Free	12.5%	292.52	Free
1209.25.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg	5%	Free	12.5%	292.52	Free
1209.29.00	-- Other	kg	5%	Free	12.5%	292.52	Free
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	5%	Free	12.5%	292.53	Free
	- Other:						Free
1209.91.00	-- Vegetable seeds	kg	5%	Free	12.5%	292.54	Free
1209.99.00	-- Other	kg	5%	Free	12.5%	292.59	Free
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.						
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	5%	Free	12.5%	054.84	Free
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	5%	Free	12.5%	054.84	Free
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 or dried, whether or not cut, crushed or powdered.						
1211.20.00	- Ginseng roots	kg	5%	Free	12.5%	292.42	Free
1211.30.00	- Coca leaf	kg	5%	Free	12.5%	292.49	Free
1211.40.00	- Poppy straw	kg	5%	Free	12.5%	292.49	Free
	- Other :						
1211.90.10	--- Piper metysticum (Kava) in the form of dried chips	kg	5%	Free	12.5%	292.49	Free
1211.90.20	--- Piper metysticum (Kava) in the form powder	kg	5%	Free	12.5%	292.49	Free
1211.90.90	--- Other	kg	5%	Free	12.5%	292.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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 <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.						
	- Seaweeds and other algae:						
1212.21.00	-- Fit for human consumption	kg	5%	Free	12.5%	297.97	Free
1212.29.00	-- Other	kg	5%	Free	12.5%	297.97	Free
	- Other:						
1212.91.00	-- Sugar beet	kg	5%	Free	12.5%	054.87	Free
1212.92.00	-- Locust beans (carob)	kg	5%	Free	12.5%	154.89	Free
1212.93.00	-- Sugar cane	kg	5%	Free	12.5%	154.89	Free
1212.94.00	-- Chicory roots	kg	5%	Free	12.5%	154.89	Free
1212.99.00	-- Other	kg	5%	Free	12.5%	054.89	Free
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	5%	Free	12.5%	081.11	Free
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.						
1214.10.00	- Lucerne (alfalfa) meal and pellets	kg	5%	Free	12.5%	081.12	Free
1214.90.00	- Other	kg	5%	Free	12.5%	081.13	Free

Chapter 13

Lac; gums, resins and other vegetable
saps and extracts

Notes.

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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).						
1301.20.00	- Gum Arabic	kg	3%	Free	12.5%	0292.22	Free
1301.90.00	- Other	kg	3%	Free	12.5%	0292.29	Free
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:						
1302.11.00	-- Opium	kg	Free	Free	12.5%	0292.94	Free
1302.12.00	-- Of liquorice	kg	Free	Free	12.5%	0292.94	Free
1302.13.00	-- Of hops	kg	Free	Free	12.5%	0292.94	Free
1302.19.00	-- Other	kg	Free	Free	12.5%	0292.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1302.20.00	- Pectic substances, pectinates and pectates	kg	Free	Free	12.5%	0292.95	Free
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:						
1302.31.00	-- Agar-agar	kg	Free	Free	12.5%	0292.96	Free
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	Free	Free	12.5%	0292.96	Free
1302.39.00	-- Other	kg	Free	Free	12.5%	0292.96	Free

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 nots or tufts for broom or brush making (heading 96.03).
- 4.- Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Impart Vat	SITC Code	Export Duty Rate
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).						
1401.10.00	- Bamboos	kg	Free	Free	12.5%	0292.31	Free
1401.20.00	- Rattans	kg	Free	Free	12.5%	0292.32	Free
1401.90.00	- Other	kg	Free	Free	12.5%	0292.39	Free
14.04	Vegetable products not elsewhere specified or included.						
1404.20.00	- Cotton linters	kg	Free	Free	12.5%	0263.20	Free
1404.90.00	- Other	kg	Free	Free	12.5%	0292.99	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.						
1501.10.00	- Lard	kg	Free	Free	12.5%	0411.20	Free
1501.20.00	- Other pig fat	kg	Free	Free	12.5%	0411.20	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1501.90.0 0	- Other	kg	Free	Free	12.5%	0411.2 0	Free
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.						
1502.10.0 0	-Tallow	kg	Free	Free	12.5%	0411.3 2	Free
1502.90.0 0	- Other	kg	Free	Free	12.5%	0411.3 2	Free
1503.00.0 0	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	Free	Free	12.5%	0411.3 3	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.						
1504.10.0 0	- Fish-liver oils and their fractions	kg	Free	Free	12.5%	0411.1 1	Free
1504.20.0 0	- Fats and oils and their fractions, of fish, other than liver oils	kg	Free	Free	12.5%	0411.1 2	Free
1504.30.0 0	- Fats and oils and their fractions, of marine mammals	kg	Free	Free	12.5%	0411.1 3	Free
1505.00.0 0	Wool grease and fatty substances derived therefrom (including lanolin).	kg	Free	Free	12.5%	0411.3 5	Free
1506.00.0 0	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	Free	Free	12.5%	0411.3 9	Free
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.						
1507.10.0 0	- Crude oil, whether or not degummed	kg	10%	Free	12.5%	0421.1 1	Free
1507.90.0 0	- Other	kg	10%	Free	12.5%	0421.1 9	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.						
1508.10.0 0	- Crude oil	kg	10%	Free	12.5%	0421.3 1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1508.90.00	- Other	kg	10%	Free	12.5%	0421.39	Free
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.						
1509.10.00	- Virgin	kg	10%	Free	12.5%	0421.41	Free
1509.90.00	- Other	kg	10%	Free	12.5%	0421.42	Free
1510.00.00	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	kg	10%	Free	12.5%	0421.49	Free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.						
1511.10.00	- Crude oil	kg	10%	Free	12.5%	0422.21	Free
1511.90.00	- Other	kg	10%	Free	12.5%	0422.29	Free
15.12.00	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:						
1512.11.00	-- Crude oil	kg	10%	Free	12.5%	0421.51	Free
1512.19.00	-- Other	kg	10%	Free	12.5%	0421.59	Free
	- Cotton-seed oil and its fractions:		10%				
1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	10%	Free	12.5%	0421.21	Free
1512.29.00	-- Other	kg	10%	Free	12.5%	0421.29	Free
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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1513.11.0 0	-- Crude oil	kg	10%	Free	12.5%	0422.3 1	Free
1513.19.0 0	-- Other	kg	10%	Free	12.5%	0422.3 9	Free
	- Palm kernel or babassu oil and fractions thereof:						
1513.21.0 0	-- Crude oil	kg	10%	Free	12.5%	0422.4 1	Free
1513.29.0 0	-- Other	kg	10%	Free	12.5%	0422.4 9	Free
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:						
1514.11.0 0	-- Crude oil	kg	10%	Free	12.5%	0421.7 1	Free
1514.19.0 0	-- Other	kg	10%	Free	12.5%	0421.7 9	Free
	- Other:						
1514.91.0 0	-- Crude oil	kg	10%	Free	12.5%	0421.7 1	Free
1514.99.0 0	-- Other	kg	10%	Free	12.5%	0421.7 9	Free
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:						
1515.11.0 0	-- Crude oil	kg	10%	Free	12.5%	0422.1 1	Free
1515.19.0 0	-- Other	kg	10%	Free	12.5%	0422.1 9	Free
	- Maize (corn) oil and its fractions:						
1515.21.0 0	-- Crude oil	kg	10%	Free	12.5%	0421.6 1	Free
1515.29.0 0	-- Other	kg	10%	Free	12.5%	0421.6 9	Free
1515.30.0 0	- Castor oil and its fractions	kg	10%	Free	12.5%	0422.5	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1515.50.00	- Sesame oil and its fractions	kg	10%	Free	12.5%	0421.8	Free
1515.90.00	- Other	kg	10%	Free	12.5%	0422.9	Free
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.						
1516.10.00	- Animal fats and oils and their fractions	kg	10%	Free	12.5%	0431.21	Free
1516.20.00	- Vegetable fats and oils and their fractions	kg	10%	Free	12.5%	0431.22	Free
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.						
1517.10.00	- Margarine, excluding liquid margarine	kg	10%	Free	12.5%	091.01	Free
1517.90.00	- Other	kg	5%	Free	12.5%	091.09	Free
1518.00.00	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.	kg	5%	Free	12.5%	0431.10	Free
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	kg	5%	Free	12.5%	0512.22	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1521.10.0 0	- Vegetable waxes	kg	5%	Free	12.5%	0431.4 1	Free
1521.90.0 0	- Other	kg	5%	Free	12.5%	0431.4 2	Free
1522.00.0 0	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	5%	Free	12.5%	0431.3 0	Free

Section IV

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

Notes.

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

Chapter 16

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

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The **fish, 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	kg	20%	20vt/kg	12.5%	017.20	Free
16.02	Other prepared or preserved meat, meat offal or blood.						
1602.10.00	- Homogenised preparations	kg	20%	20vt/kg	12.5%	098.11	Free
1602.20.00	- Of liver of any animal	kg	20%	20vt/kg	12.5%	017.30	Free
	- Of poultry of heading 01.05:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1602.31.00	- - Of turkey	kg	20%	20vt/kg	12.5%	017.40	Free
1602.32.00	- - Of fowl of the species Gallus domesticus	kg	20%	20vt/kg	12.5%	017.40	Free
1602.39.00	- - Other	kg	20%	20vt/kg	12.5%	017.40	Free
	- Of swine:						
1602.41.00	- - Hams and cuts thereof	kg	20%	20vt/kg	12.5%	017.50	Free
1602.42.00	- - Shoulders and cuts thereof	kg	20%	20vt/kg	12.5%	017.50	Free
1602.49.00	- - Other, including mixtures	kg	20%	20vt/kg	12.5%	017.50	free
	- Of bovine animals:						
1602.50.10	- - - Canned beef	kg	20%	20vt/kg	12.5%	017.60	Free
1602.50.90	- - - Other	kg	20%	20vt/kg	12.5%	017.60	Free
	- Other, including preparations of blood of any animal						
1602.90.10	- - - Canned mutton	kg	20%	20vt/kg	12.5%	017.90	Free
1602.90.20	- - - Canned meat mixtures of beef and muton	kg	20%	20vt/kg	12.5%	017.90	Free
1602.90.30	- - - Corned meat of other animals	kg	20%	20vt/kg	12.5%	017.90	Free
1602.90.90	- - - Other	kg	20%	20vt/kg	12.5%	017.90	Free
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	20%	20vt/kg	12.5%	017.10	Free
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.						
	- Fish, whole or in pieces, but not minced:						
1604.11.00	- - Salmon	kg	20%	20vt/kg	12.5%	037.11	Free
1604.12.00	- - Herring	kg	20%	20vt/kg	12.5%	037.12	Free
1604.13.00	- - Sardines, sardinella and brisling or sprats	kg	20%	20vt/kg	12.5%	037.12	Free
1604.14.00	- - Tunas, skipjack and bonito (Sarda spp.)	kg	20%	20vt/kg	12.5%	037.13	Free
1604.15.00	- - Mackerel	kg	20%	20vt/kg	12.5%	037.14	Free
1604.16.00	- - Anchovies	kg	20%	20vt/kg	12.5%	037.15	Free
1604.17.00	- - Eels	kg	20%	20vt/kg	12.5%	037.15	Free
1604.19.00	- - Other	kg	20%	20vt/kg	12.5%	037.15	Free
1604.20.00	- Other prepared or preserved fish	kg	20%	20vt/kg	12.5%	037.16	Free
	- Caviar and caviar substitutes :						
1604.31.00	- - Caviar	kg	20%	20vt/kg	12.5%	037.17	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1604.32.00	- - Caviar substitutes	kg	20%	20vt/kg	12.5%	027.17	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.						
1605.10.00	- Crab	kg	20%	20vt/kg	12.5%	037.21	Free
	- Shrimps and prawns :						
1605.21.00	- - Not in airtight container	kg	20%	20vt/kg	12.5%	037.21	Free
1605.29.00	- - Other	kg	20%	20vt/kg	12.5%	037.21	Free
1605.30.00	- Lobster	kg	20%	20vt/kg	12.5%	037.21	Free
1605.40.00	- Other crustaceans	kg	20%	20vt/kg	12.5%	037.21	Free
	- Molluscs:						
1605.51.00	- - Oysters	kg	20%	20vt/kg	12.5%	037.22	Free
1605.52.00	- - Scallops, including queen scallops	kg	20%	20vt/kg	12.5%	037.22	Free
1605.53.00	- - Mussels	kg	20%	20vt/kg	12.5%	037.22	Free
1605.54.00	- - Cuttle fish and squid	kg	20%	20vt/kg	12.5%	037.22	Free
1605.55.00	- - Octopus	kg	20%	20vt/kg	12.5%	037.22	Free
1605.56.00	- - Clams, cockles and arkshells	kg	20%	20vt/kg	12.5%	037.22	Free
1605.57.00	- - Abalone	kg	20%	20vt/kg	12.5%	037.22	Free
1605.58.00	- - Snails, other than sea snails	kg	20%	20vt/kg	12.5%	037.22	Free
1605.59.00	- - Other	kg	20%	20vt/kg	12.5%	037.22	Free
	- Other aquatic invertebrates:						
1605.61.00	- - Sea cucumbers	kg	20%	20vt/kg	12.5%	037.22	Free
1605.62.00	- - Sea urchins	kg	20%	20vt/kg	12.5%	037.22	Free
1605.63.00	- - Jellyfish	kg	20%	20vt/kg	12.5%	037.22	Free
1605.69.00	- - Other	kg	20%	20vt/kg	12.5%	037.22	Free

Chapter 17

Sugars and sugar confectionery

Notes.

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 and 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°.

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° or more but less than 93°. The product contains only natural anhydrous microcrystals, or irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter:						
1701.12.00	- - Beet sugar	kg	10%	20vt/kg	12.5%	061.12	Free
1701.13.00	- - Cane sugar specified in subheading Note 2 to this Chapter	kg	10%	20vt/kg	12.5%	061.11	Free
1701.14.00	- - Other cane sugar	kg	10%	20vt/kg	12.5%	061.11	Free
	- Other:						
1701.91.00	- - Containing added flavouring or colouring matter	kg	10%	20vt/kg	12.5%	061.21	Free
1701.99.00	- - Other	kg	10%	20vt/kg	12.5%	061.29	Free
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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	10%	20vt/kg	12.5%	061.91	Free
1702.19.00	- - Other	kg	10%	20vt/kg	12.5%	061.91	Free
1702.20.00	- Maple sugar and maple syrup	kg	10%	20vt/kg	12.5%	061.92	Free
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	kg	10%	20vt/kg	12.5%	061.93	Free
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	10%	20vt/kg	12.5%	061.94	Free
1702.50.00	- Chemically pure fructose	kg	10%	20vt/kg	12.5%	061.95	Free
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	10%	20vt/kg	12.5%	061.96	Free
1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	kg	10%	20vt/kg	12.5%	061.99	Free
17.03	Molasses resulting from the extraction or refining of sugar.						
1703.10.00	- Cane molasses	kg	10%	20vt/kg	12.5%	061.51	Free
1703.90.00	- Other	kg	10%	20vt/kg	12.5%	061.59	Free
17.04	Sugar confectionery (including white chocolate), not containing cocoa.						
1704.10.00	- Chewing gum, whether or not sugar-coated	kg	10%	20vt/kg	12.5%	062.21	Free
1704.90.00	- Other	kg	10%	20vt/kg	12.5%	062.29	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	20%	Free	12.5%	072.10	Free
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	20%	Free	12.5%	072.50	Free
18.03	Cocoa paste, whether or not defatted.						
1803.10.00	- Not defatted	kg	20%	Free	12.5%	072.31	Free
1803.20.00	- Wholly or partly defatted	kg	20%	Free	12.5%	072.32	Free
1804.00.00	Cocoa butter, fat and oil.	kg	20%	Free	12.5%	072.40	Free
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	20%	Free	12.5%	072.20	Free
18.06	Chocolate and other food preparations containing cocoa.						
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	20%	Free	12.5%	073.10	Free
1806.20.00	- 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	kg	20%	Free	12.5%	073.20	Free
	- Other, in blocks, slabs or bars:						
1806.31.00	- - Filled	kg	20%	Free	12.5%	073.30	Free
1806.32.00	- - Not filled	kg	20%	Free	12.5%	073.30	Free
1806.90.00	- Other	kg	20%	Free	12.5%	073.90	Free

Chapter 19

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

Notes.

1.- This Chapter does not cover:

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

2.- For the purposes of heading 19.01:

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

3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or **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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
1901.10.00	- Preparations for infant use, put up for retail sale	kg	10%	20vt/kg	12.5%	098.93	Free
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	10%	20vt/kg	12.5%	048.5	Free
1901.90.00	- Other	kg	10%	20vt/kg	12.5%	098.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
1902.11.00	-- Containing eggs	kg	10%	20vt/kg	12.5%	048.30	Free
1902.19.00	-- Other	kg	10%	20vt/kg	12.5%	048.30	Free
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	10%	20vt/kg	12.5%	098.91	Free
1902.30.00	- Other pasta	kg	10%	20vt/kg	12.5%	098.91	Free
1902.40.00	- Couscous	kg	10%	20vt/kg	12.5%	098.91	Free
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	10%	20vt/kg	12.5%	056.45	Free
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.						
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	10%	20vt/kg	12.5%	048.11	Free
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	10%	20vt/kg	12.5%	048.11	Free
1904.30.00	- Bulgur wheat	kg	10%	20vt/kg	12.5%	048.12	Free
1904.90.00	- Other	kg	10%	20vt/kg	12.5%	048.12	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
1905.10.00	- Crispbread	kg	10%	Free	12.5%	048.41	Free
1905.20.00	- Gingerbread and the like	kg	10%	Free	12.5%	048.42	Free
	- Sweet biscuits; waffles and wafers:						
1905.31.00	- - Sweet biscuits	kg	10%	Free	12.5%	048.42	Free
1905.32.00	- - Waffles and wafers	kg	10%	Free	12.5%	048.42	Free
1905.40.00	- Rusks, toasted bread and similar toasted products	kg	10%	Free	12.5%	048.41	Free
1905.90.00	- Other	kg	15%	Free	12.5%	048.49	Free

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 preparation 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.						
2001.10.00	- Cucumbers and gherkins	kg	20%	Free	12.5%	056.71	Free
2001.90.00	- Other	kg	20%	Free	12.5%	056.71	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
2002.10.00	- Tomatoes, whole or in pieces	kg	20%	Free	12.5%	056.72	Free
2002.90.00	- Other	kg	20%	Free	12.5%	056.73	Free
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.						
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	kg	20%	Free	12.5%	056.74	Free
2003.90.00	- Other	kg	20%	Free	12.5%	056.74	Free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.						
2004.10.00	- Potatoes	kg	20%	Free	12.5%	056.61	Free
2004.90.00	- Other vegetables and mixtures of vegetables	kg	20%	Free	12.5%	056.69	Free
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.						
2005.10.00	- Homogenised vegetables	kg	20%	Free	12.5%	098.12	Free
2005.20.00	- Potatoes	kg	20%	Free	12.5%	056.76	Free
2005.40.00	- Peas (<i>Pisum sativum</i>)	kg	20%	Free	12.5%	056.79	Free
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):						
2005.51.00	- - Bean shelled	kg	20%	Free	12.5%	056.79	Free
2005.59.00	- - Other	kg	20%	Free	12.5%	056.79	Free
2005.60.00	- Asparagus	kg	20%	Free	12.5%	056.79	Free
2005.70.00	- Olives	kg	20%	Free	12.5%	056.79	Free
2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	20%	Free	12.5%	056.77	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other vegetables and mixtures of vegetables:						
2005.91.00	-- Bamboo Shoots	kg	20%	Free	12.5%	056.79	Free
2005.99.00	-- Other	kg	20%	Free	12.5%	056.79	Free
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	20%	Free	12.5%	062.10	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.						
2007.10.00	- Homogenised preparations	kg	20%	Free	12.5%	098.13	Free
	- Other:						
2007.91.00	-- Citrus fruit	kg	20%	Free	12.5%	058.10	Free
2007.99.00	-- Other	kg	20%	Free	12.5%	058.10	Free
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:						
2008.11.00	-- Ground-nuts	kg	20%	Free	12.5%	058.92	Free
2008.19.00	-- Other, including mixtures	kg	20%	Free	12.5%	058.92	Free
2008.20.00	- Pineapples	kg	20%	Free	12.5%	058.93	Free
2008.30.00	- Citrus fruit	kg	20%	Free	12.5%	058.94	Free
2008.40.00	- Pears	kg	20%	Free	12.5%	058.96	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2008.50.00	- Apricots	kg	20%	Free	12.5%	058.95	Free
2008.60.00	- Cherries	kg	20%	Free	12.5%	058.95	Free
2008.70.00	- Peaches, including nectarines	kg	20%	Free	12.5%	058.95	Free
2008.80.00	- Strawberries	kg	20%	Free	12.5%	058.96	Free
	- Other, including mixtures other than those of subheading 2008.19:						
2008.91.00	-- Palm hearts	kg	20%	Free	12.5%	058.96	Free
2008.93.00	-- Cranberries (<i>Vaccinium macrocarpo</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	kg	20%	Free	12.5%	058.96	Free
2008.97.00	-- Mixtures	kg	20%	Free	12.5%	058.97	Free
2008.99.00	-- Other	kg	20%	Free	12.5%	058.96	Free
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:						
2009.11.00	-- Frozen	kg	20%	Free	12.5%	059.10	Free
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	kg	20%	Free	12.5%	059.10	Free
2009.19.00	-- Other	kg	20%	Free	12.5%	059.10	Free
	- Grapefruit (including pomelo) juice:						
2009.21.00	-- Of a Brix value not exceeding 20	kg	20%	Free	12.5%	059.20	Free
2009.29.00	-- Other	kg	20%	Free	12.5%	059.20	Free
	- Juice of any other single citrus fruit:						
2009.31.00	-- Of a Brix value not exceeding 20	kg	20%	Free	12.5%	059.30	Free
2009.39.00	-- Other	kg	20%	Free	12.5%	059.30	Free
	- Pineapple juice:						
2009.41.00	-- Of a Brix value not exceeding 20	kg	20%	Free	12.5%	059.91	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2009.49.0 0	-- Other	kg	20%	Free	12.5%	059.10	Free
2009.50.0 0	- Tomato juice	kg	20%	Free	12.5%	059.92	Free
	- Grape juice (including grape must):						
2009.61.0 0	-- Of a Brix value not exceeding 30	kg	20%	Free	12.5%	059.93	Free
2009.69.0 0	-- Other	kg	20%	Free	12.5%	059.93	Free
	- Apple juice:						
2009.71.0 0	-- Of a Brix value not exceeding 20	kg	20%	Free	12.5%	059.94	Free
2009.79.0 0	-- Other	kg	20%	Free	12.5%	059.94	Free
	- Juice of any other single fruit or vegetable						
2009.81.0 0	-- Cranberries (<i>Vaccinium macrocarpo</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	kg	20%	Free	12.5%	058.95	Free
2009.89.0 0	-- Other	kg	20%	Free	12.5%	059.95	Free
2009.90.0 0	- Mixtures of juices	kg	20%	Free	12.5%	059.96	Free

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

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

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

Tariff Item	Description	Unit Qty	Import Duty	Excise Duty	Import Vat	SITC Code	Export Duty
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; 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:						
2101.11.00	- - Extracts, essences and concentrates	kg	15%	20vt/kg	12.5%	071.31	Free
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	15%	20vt/kg	12.5%	071.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	15%	Free	12.5%	074.32	Free
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	15%	Free	12.5%	071.33	Free
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.						
2102.10.00	- Active yeasts	kg	15%	Free	12.5%	098.60	Free
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	15%	Free	12.5%	098.60	Free
2102.30.00	- Prepared baking powders	kg	15%	Free	12.5%	098.60	Free
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
2103.10.00	- Soya sauce	kg	15%	Free	12.5%	098.41	Free
2103.20.00	- Tomato ketchup and other tomato sauces	kg	15%	Free	12.5%	098.42	Free
2103.30.00	- Mustard flour and meal and prepared mustard	kg	15%	Free	12.5%	098.43	Free
2103.90.00	- Other	kg	15%	Free	12.5%	098.49	Free
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.						
2104.10.00	- Soups and broths and preparations therefor	kg	15%	Free	12.5%	098.50	Free
2104.20.00	- Homogenised composite food preparations	kg	15%	Free	12.5%	098.14	Free
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	30%	Free	12.5%	022.33	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

21.06	Food preparations not elsewhere specified or included.						
2106.10.00	- Protein concentrates and textured protein substances	kg	15%	Free	12.5%	098.99	Free
2106.90.00	- Other	kg	15%	Free	12.5%	098.99	Free

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°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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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 :						
2201.10.10	- - - Distilled water	lt	30%	Free	12.5%	111.01	Free
2201.10.90	- - - Other natural and artificial mineral and aerated waters.	lt	30%	Free	12.5%	111.01	Free
2201.90.00	- Other	lt	30%	Free	12.5%	111.01	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	lt	75%	50vt/ltr	12.5%	111.02	Free
2202.90.00	- Other	lt	75%	50vt/ltr	12.5%	111.02	Free
22.03	Beer made from malt.						
2203.00.10	- - - Less than 10% by volume of alcohol	lt	75%	140vt/lt	12.5%	112.3	Free
2203.00.20	- - - 10% by volume of alcohol or more	lt	75%	300vt/lt	12.5%	112.3	Free
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.						
2204.10.00	- Sparkling wine	lt	40%	300vt/lt	12.5%	112.15	Free
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:						
2204.21.00	- - In containers holding 2 lt or less	lt	40%	300vt/lt	12.5%	112.17	Free
2204.29.00	- - Other	lt	40%	300vt/lt	12.5%	112.17	Free
2204.30.00	Other grape must	lt	40%	300vt/lt	12.5%	112.11	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
2205.10.00	- In containers holding 2 liters or less	lt	40%	300vt/lt	12.5%	112.13	Free
2205.90.00	- Other	lt	40%	300vt/lt	12.5%	112.13	Free
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	lt	49%	300vt/lt	12.5%	112.2	Free
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.						
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% volume or higher	lt	Free	200vt/lt	12.5%	512.15	Free
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	lt	Free	200vt/lt	12.5%	512.16	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.						
2208.20.00	- Spirits obtained by distilling grape wine or grape marc	lt	40%	300vt/lt	12.5%	112.42	Free
	- Whiskies						
2208.30.10	- - - Less than 37% by volume of alcohol	lt	40%	420vt/lt	12.5%	112.41	Free
2208.30.20	- - - 37% by volume of alcohol or more	lt	40%	1200vt/lt	12.5%	112.41	Free
	- Rum and other spirits obtained by distilling fermented sugar-cane products						
2208.40.10	- - - Less than 37% by volume of alcohol	lt	40%	420vt/lt	12.5%	112.44	Free
2208.40.20	- - - 37% by volume of alcohol or more	lt	40%	1200vt/lt	12.5%	112.44	Free
	- Gin and Geneva						
2208.50.10	- - - Less than 37% by volume of alcohol	lt	40%	420vt/lt	12.5%	112.45	Free
2208.50.20	- - - 37% by volume of alcohol or more	lt	40%	1200vt/lt	12.5%	112.45	Free
	- Vodka						
2208.60.10	- - - Less than 37% by volume of alcohol	lt	40%	420vt/lt	12.5%	112.49	Free
2208.60.20	- - - 37% by volume of alcohol or more	lt	40%	1200vt/lt	12.5%	112.49	Free
	- Liqueurs and cordials						
2208.70.10	- - - Less than 37% by volume of alcohol	lt	40%	420vt/lt	12.5%	112.49	Free
2208.70.20	- - - 37% by volume of alcohol or more	lt	40%	1200vt/lt	12.5%	112.49	Free
	- Other						
2208.90.10	- - - Less than 10% by volume of alcohol	lt	40%	200vt/lt	12.5%	112.49	Free
2208.90.20	- - - 10% but not exceeding 37% by volume of alcohol	lt	40%	420vt/lt	12.5%	112.49	Free
2208.90.30	- - - More than 37% by volume of alcohol	lt	40%	1200vt/lt	12.5%	112.49	Free
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	lt	25%	Free	12.5%	112.49	Free

Chapter 23

Residues and waste from the food industries;
prepared animal fodder

Notes.

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

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	10%	Free	12.5%	081.41	Free
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	10%	Free	12.5%	081.42	Free
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.						
2302.10.00	- Of maize (corn)	kg	10%	Free	12.5%	081.24	Free
2302.30.00	- Of wheat	kg	10%	Free	12.5%	081.26	Free
2302.40.00	- Of other cereals	kg	10%	Free	12.5%	081.26	Free
2302.50.00	- Of leguminous plants	kg	10%	Free	12.5%	081.23	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2303.10.00	- Residues of starch manufacture and similar residues	kg	10%	Free	12.5%	081.51	Free
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	10%	Free	12.5%	081.52	Free
2303.30.00	- Brewing or distilling dregs and waste	kg	10%	Free	12.5%	081.53	Free
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	10%	Free	12.5%	081.31	Free
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	10%	Free	12.5%	081.32	Free
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.						
2306.10.00	- Of cotton seeds	kg	10%	Free	12.5%	081.33	Free
2306.20.00	- Of linseed	kg	10%	Free	12.5%	081.34	Free
2306.30.00	- Of sunflower seeds	kg	10%	Free	12.5%	081.35	Free
	- Of rape or colza seeds:						
2306.41.00	- - Of low erucic acid rape or colza seeds	kg	10%	Free	12.5%	081.36	Free
2306.49.00	- - Other	kg	10%	Free	12.5%	081.36	Free
2306.50.00	- Of coconut or copra	kg	10%	Free	12.5%	081.37	Free
2306.60.00	- Of palm nuts or kernels	kg	10%	Free	12.5%	081.38	Free
2306.90.00	- Other	kg	10%	Free	12.5%	081.39	Free
2307.00.00	Wine lees; argol.	kg	10%	Free	12.5%	081.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	10%	Free	12.5%	081.19	Free
23.09	Preparations of a kind used in animal feeding.						
2309.10.00	- Dog or cat food, put up for retail sale	kg	Free	Free	12.5%	081.95	Free
2309.90.00	- Other	kg	Free	Free	12.5%	081.99	Free

Chapter 24

Tobacco and manufactured tobacco substitutes

Notes.

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

Subheading Note.

1.- For the purpose 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
24.01	Unmanufactured tobacco; tobacco refuse.						
2401.10.00	- Tobacco, not stemmed/stripped	kg	55%	Free	12.5%	121.10	Free
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	55%	Free	12.5%	121.20	Free
2401.30.00	- Tobacco refuse	kg	55%	Free	12.5%	121.30	Free
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.						
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	55%	18000vt/kg	Free	122.10	Free
2402.20.00	- Cigarettes containing tobacco	kg	55%	16vt/stk	Free	122.10	Free
2402.90.00	- Other	kg	55%	16vt/stk	Free	122.31	Free
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 :						
2403.11.00	- -Water pipe tobacco specified in subheading Note 1 to this chapter	kg	40%	4000vt/kg	12.5%	122.32	Free
2403.19.00	- - Other	kg	40%	4000vt/kg	12.5%	122.32	Free
	- Other:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2403.91.00	-- "Homogenised" or "reconstituted" tobacco	kg	40%	4000vt/kg	12.5%	122.39	Free
2403.99.00	-- Other	kg	40%	4000vt/kg	12.5%	122.39	Free

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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

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

2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chinks (heading 95.04); or
- (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).

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 oxide; broken pieces of pottery, brick or concrete. similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
-------------	-------------	----------	------------------	-------------	------------	-----------	------------------

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2501.0000	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.	Kg	15%	Free	12.5%	278.30	Free
2502.00.00	Unroasted iron pyrites.	kg	15%	Free	12.5%	274.20	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	5%	Free	12.5%	274.10	Free
25.04	Natural graphite.						
2504.10.00	- In powder or in flakes	kg	5%	Free	12.5%	287.22	Free
2504.90.00	- Other	kg	5%	Free	12.5%	287.22	Free
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.						
2505.10.00	- Silica sands and quartz sands	kg	5%	Free	12.5%	273.31	Free
2505.90.00	- Other	kg	5%	Free	12.5%	273.39	Free
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.						
2506.10.00	- Quartz	kg	5%	Free	12.5%	278.51	Free
2506.20.00	- Quartzite	kg	5%	Free	12.5%	278.51	Free
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	5%	Free	12.5%	278.26	Free
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.						
2508.10.00	- Bentonite	kg	5%	Free	12.5%	278.27	Free
2508.30.00	- Fire-clay	kg	5%	Free	12.5%	278.29	Free
2508.40.00	- Other clays	kg	5%	Free	12.5%	278.29	Free
2508.50.00	- Andalusite, kyanite and sillimanite	kg	5%	Free	12.5%	278.29	Free
2508.60.00	- Mullite	kg	5%	Free	12.5%	278.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2508.70.00	- Chamotte or dinas earths	kg	5%	Free	12.5%	278.29	Free
2509.00.00	Chalk.	kg	5%	Free	12.5%	278.91	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.						
2510.10.00	- Unground	kg	5%	Free	12.5%	272.31	Free
2510.20.00	- Ground	kg	5%	Free	12.5%	272.32	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.						
2511.10.00	- Natural barium sulphate (barytes)	kg	5%	Free	12.5%	278.92	Free
2511.20.00	- Natural barium carbonate (witherite)	kg	5%	Free	12.5%	278.92	Free
2512.00.00	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.	kg	5%	Free	12.5%	278.95	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.						
2513.10.00	- Pumice stone:	kg	5%	Free	12.5%	277.23	Free
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5%	Free	12.5%	277.22	Free
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	5%	Free	12.5%	273.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
2515.11.00	- - Crude or roughly trimmed	kg	5%	Free	12.5%	273.12	Free
2515.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5%	Free	12.5%	273.12	Free
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	5%	Free	12.5%	273.12	Free
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:						
2516.11.00	- - Crude or roughly trimmed	kg	5%	Free	12.5%	273.13	Free
2516.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5%	Free	12.5%	273.13	Free
2516.20.00	- Sandstone	kg	5%	Free	12.5%	273.13	Free
2516.90.00	- Other monumental or building stone	kg	5%	Free	12.5%	273.13	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	5%	Free	12.5%	273.4	Free
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	5%	Free	12.5%	273.4	Free
2517.30.00	- Tarred macadam	kg	5%	Free	12.5%	273.4	Free
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:						
2517.41.00	-- Of marble	kg	5%	Free	12.5%	273.4	Free
2517.49.00	-- Other	kg	5%	Free	12.5%	273.4	Free
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.						
2518.10.00	- Dolomite, not calcined or sintered	kg	5%	Free	12.5%	278.23	Free
2518.20.00	- Calcined or sintered dolomite	kg	5%	Free	12.5%	278.23	Free
2518.30.00	- Dolomite ramming mix	kg	5%	Free	12.5%	278.23	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
2519.10.00	- Natural magnesium carbonate (magnesite)	kg	5%	Free	12.5%	278.24	Free
2519.90.00	- Other	kg	5%	Free	12.5%	278.25	Free
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.						
2520.10.00	- Gypsum; anhydrite	kg	5%	Free	12.5%	273.23	Free
2520.20.00	- Plasters	kg	5%	Free	12.5%	273.24	Free
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	5%	Free	12.5%	0273.22	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.						
2522.10.00	- Quicklime	kg	5%	Free	12.5%	0661.11	Free
2522.20.00	- Slaked lime	kg	5%	Free	12.5%	0661.12	Free
2522.30.00	- Hydraulic lime	kg	5%	Free	12.5%	0661.13	Free
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.						
2523.10.00	- Cement clinkers	kg	5%	Free	12.5%	0661.21	Free
	- Portland cement:						
2523.21.00	- - White cement, whether or not artificially coloured	kg	5%	Free	12.5%	0661.22	Free
2523.29.00	- - Other	kg	5%	Free	12.5%	0661.22	Free
2523.30.00	- Aluminous cement	kg	5%	Free	12.5%	0661.23	Free
2523.90.00	- Other hydraulic cements	kg	5%	Free	12.5%	0661.29	Free
25.24	Asbestos.						
2524.10.00	- Crocidolite.	kg	5%	Free	12.5%	0278.4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2524.90.00	- Other	kg	5%	Free	12.5%	0278.4	Free
25.25	Mica, including splitting; mica waste.						
2525.10.00	- Crude mica and mica rifted into sheets or splitting	kg	5%	Free	12.5%	0278.52	Free
2525.20.00	- Mica powder	kg	5%	Free	12.5%	0278.52	Free
2525.30.00	- Mica waste	kg	5%	Free	12.5%	0278.52	Free
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.						
2526.10.00	- Not crushed, not powdered	kg	5%	Free	12.5%	0278.93	Free
2526.20.00	- Crushed or powdered	kg	5%	Free	12.5%	0278.93	Free
2528.00.00	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.	kg	5%	Free	12.5%	0278.94	Free
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.						
2529.10.00	- Feldspar	kg	5%	Free	12.5%	0278.53	Free
	- Fluorspar:						
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	kg	5%	Free	12.5%	0278.54	Free
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	kg	5%	Free	12.5%	0278.54	Free
2529.30.00	- Leucite; nepheline and nepheline syenite	kg	5%	Free	12.5%	0278.53	Free
25.30	Mineral substances not elsewhere specified or included.						
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	5%	Free	12.5%	0278.98	Free
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	5%	Free	12.5%	0278.99	Free
2530.90.00	- Other	kg	5%	Free	12.5%	0278.99	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC	Export Duty
26.01	Iron ores and concentrates, including roasted iron pyrites.						
	- Iron ores and concentrates, other than roasted iron pyrites:						
2601.11.00	-- Non-agglomerated	kg	Free	Free	12.5%	281.5	Free
2601.12.00	-- Agglomerated	kg	Free	Free	12.5%	281.6	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2601.20.00	- Roasted iron pyrites	kg	Free	Free	12.5%	281.4	Free
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	kg	Free	Free	12.5%	287.70	Free
2603.00.00	Copper ores and concentrates.	kg	Free	Free	12.5%	283.10	Free
2604.00.00	Nickel ores and concentrates.	kg	Free	Free	12.5%	284.10	Free
2605.00.00	Cobalt ores and concentrates.	kg	Free	Free	12.5%	287.93	Free
2606.00.00	Aluminium ores and concentrates.	kg	Free	Free	12.5%	285.10	Free
2607.00.00	Lead ores and concentrates.	kg	Free	Free	12.5%	285.10	Free
2608.00.00	Zinc ores and concentrates.	kg	Free	Free	12.5%	287.50	Free
2609.00.00	Tin ores and concentrates.	kg	Free	Free	12.5%	287.60	Free
2610.00.00	Chromium ores and concentrates.	kg	Free	Free	12.5%	287.91	Free
2611.00.00	Tungsten ores and concentrates.	kg	Free	Free	12.5%	287.92	Free
26.12	Uranium or thorium ores and concentrates.						
2612.10.00	- Uranium ores and concentrates	kg	Free	Free	12.5%	286.10	Free
2612.20.00	- Thorium ores and concentrates	kg	Free	Free	12.5%	286.20	Free
26.13	Molybdenum ores and concentrates.						
2613.10.00	- Roasted	kg	Free	Free	12.5%	287.81	Free
2613.90.00	- Other	kg	Free	Free	12.5%	287.82	Free
26.14.00.00	Titanium ores and concentrates.	kg	Free	Free	12.5%	287.83	Free
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.						
2615.10.00	- Zirconium ores and concentrates	kg	Free	Free	12.5%	287.84	Free
2615.90.00	- Other	kg	Free	Free	12.5%	287.85	Free
26.16	Precious metal ores and concentrates.						
2616.10.00	- Silver ores and concentrates	kg	Free	Free	12.5%	289.11	Free
2616.90.00	- Other	kg	Free	Free	12.5%	289.19	Free
26.17	Other ores and concentrates.						
2617.10.00	- Antimony ores and concentrates	kg	Free	Free	12.5%	287.99	Free
2617.90.00	- Other	kg	Free	Free	12.5%	287.99	Free
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	kg	Free	Free	12.5%	278.61	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	Free	Free	12.5%	278.62	Free
26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.						
	- Containing mainly zinc:						
2620.11.00	-- Hard zinc spelter	kg	Free	Free	12.5%	288.10	Free
2620.19.00	-- Other	kg	Free	Free	12.5%	288.10	Free
	- Containing mainly lead:						
2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	Free	Free	12.5%	288.10	Free
2620.29.00	-- Other	kg	Free	Free	12.5%	288.10	Free
2620.30.00	- Containing mainly copper	kg	Free	Free	12.5%	288.10	Free
2620.40.00	- Containing mainly aluminium	kg	Free	Free	12.5%	288.10	Free
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	Free	Free	12.5%	288.10	Free
	- Other:						
2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	Free	Free	12.5%	288.10	Free
2620.99.00	-- Other	kg	Free	Free	12.5%	288.10	Free
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.						
2621.10.00	- Ash and residues from the incineration of municipal waste	kg	Free	Free	12.5%	278.69	Free
2621.90.00	- Other	kg	Free	Free	12.5%	278.69	Free

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)”, “naphthalene” and “phenols” apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, 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°C (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.
-

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.						
	- Coal, whether or not pulverised, but not agglomerated:						
2701.11.00	- - Anthracite	kg	Free	Free	12.5%	321.1	Free
2701.12.00	- - Bituminous coal	kg	Free	Free	12.5%	321.2 1	Free
2701.19.00	- - Other coal	kg	Free	Free	12.5%	321.2 2	Free
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Free	Free	12.5%	322.1	Free
27.02	Lignite, whether or not agglomerated, excluding jet.						
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	Free	Free	12.5%	322.2 1	Free
2702.20.00	- Agglomerated lignite	kg	Free	Free	12.5%	322.2 2	Free
2703.00.00	Peat (including peat litter), whether or not agglomerated.	kg	Free	Free	12.5%	322.3 0	Free
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg	Free	Free	12.5%	325.0 0	Free
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	Free	Free	12.5%	345.0 0	Free
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	Free	Free	12.5%	335.2 1	Free
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.						
2707.10.00	- Benzol (benzene)	kg	Free	Free	12.5%	335.2 2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2707.20.00	- Toluol (toluene)	kg	Free	Free	12.5%	335.2 3	Free
2707.30.00	- Xylol (xylenes)	kg	Free	Free	12.5%	335.2 4	Free
2707.40.00	- Naphthalene	kg	Free	Free	12.5%	335.2 5	Free
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg	Free	Free	12.5%	335.2 5	Free
	- Other:						
2707.91.00	-- Creosote oils	kg	Free	Free	12.5%	035.2 5	Free
2707.99.00	-- Other	kg	Free	Free	12.5%	035.2 5	Free
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.						
2708.10.00	- Pitch	kg	Free	Free	12.5%	335.3 1	Free
2708.20.00	- Pitch coke	kg	Free	Free	12.5%	335.3 2	Free
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	kg	Free	Free	12.5%	333.0 0	Free
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 wasteoils:						
	-- Light oils and preparations:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2710.12.10	--- Motor spirit (Super Unleaded)	kg	15vt/lt	20vt/lt	12.5%	335.1 1	Free
2710.12.20	--- AV Gas (For use as a fuel in aircraft)	kg	5%	4vt/lt	12.5%	335.1 1	Free
2710.12.30	--- Jet fuel, kerosene for use in the aircraftand (DPK)	kg	5%	4vt/lt	12.5%	335.1 1	Free
2710.12.40	--- Kerosene and other white spirit.	kg	5%	4vt/lt	12.5%	335.1 1	Free
2710.12.50	--- Distillute fuel	kg	20vt/lt	15vt/lt	12.5%	335.1 1	Free
2710.12.60	--- Residual Fuel Oil	kg	5%	Free	12.5%	335.1 1	Free
2710.12.90	--- Other	kg	5%	Free	12.5%	335.1 1	Free
	-- Other :						
2710.19.10	--- Lubricating Oils and mineral turpentine	kg	5%	Free	12.5%	034.6 0	Free
2710.19.20	--- Grease	kg	5%	Free	12.5%	034.6 0	Free
2710.19.90	--- Other	kg	5%	Free	12.5%	034.6 0	Free
	- 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 other than waste oils:	kg	5%	Free	12.5%	335.1 2	Free
2710.20.10	--- Biodiesel	kg	5%	Free	12.5%	335.1 2	Free
2710.20.90	--- Other	kg	5%	Free	12.5%	335.1 2	Free
	- Waste oils:						
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	5%	Free	12.5%	334.7	Free
2710.99.00	-- Other	kg	5%	Free	12.5%	334.7	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

27.11	Petroleum gases and other gaseous hydrocarbons.						
	- Liquefied:						
2711.11.00	-- Natural gas	kg	Free	Free	12.5%	343.1	Free
2711.12.00	-- Propane	kg	Free	Free	12.5%	342.1	Free
2711.13.00	-- Butanes	kg	Free	Free	12.5%	342.5	Free
2711.14.00	-- Ethylene, propylene, butylene et butadiene	kg	Free	Free	12.5%	344.1	Free
2711.19.00	-- Other	kg	Free	Free	12.5%	344.2	Free
	- In gaseous state:		Free				
2711.21.00	-- Natural gas	kg	Free	Free	12.5%	343.2	Free
2711.29.00	-- Other	kg	Free	Free	12.5%	344.9	Free
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.						
2712.10.00	- Petroleum jelly	kg	Free	Free	12.5%	335.1 1	Free
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	Free	Free	12.5%	335.1 2	Free
2712.90.00	- Other	kg	Free	Free	12.5%	335.1 2	Free
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.						
	- Petroleum coke:						
2713.11.00	-- Not calcined	kg	Free	Free	12.5%	335.4 2	Free
2713.12.00	-- Calcined	kg	Free	Free	12.5%	335.4 2	Free
2713.20.00	- Petroleum bitumen	kg	Free	Free	12.5%	335.4 1	Free
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Free	Free	12.5%	335.4 1	Free
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2714.10.00	- Bituminous or oil shale and tar sands	kg	Free	Free	12.5%	278.9 6	Free
2714.90.00	- Other	kg	Free	Free	12.5%	278.9 7	Free
2715.00.00	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).	kg	Free	Free	12.5%	335.4 3	Free
2716.00.00	Electrical energy. (optional heading)	kwh	Free	Free	12.5%	351.0 0	Free

Section VI

PRODUCTS OF THE CHEMICAL
OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43 or 28.46 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 rare earth metals,
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 sulfoxylates, 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, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) 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 a metal 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 peroxy salts.

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

6.- Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ 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 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.

Subheading Note.

1.- For the purpose 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
	I.- CHEMICAL ELEMENTS						
28.01	Fluorine, chlorine, bromine and iodine.						
2801.10.00	- Chlorine	kg	Free	Free	12.5%	522.24	Free
2801.20.00	- Iodine	kg	Free	Free	12.5%	522.25	Free
2801.30.00	- Fluorine; bromine	kg	Free	Free	12.5%	522.25	Free
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	Free	Free	12.5%	522.26	Free
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	kg	Free	Free	12.5%	522.10	Free
28.04	Hydrogen, rare gases and other non-metals.						
2804.10.00	- Hydrogen	kg	Free	Free	12.5%	0522.21	Free
	- Rare gases:						
2804.21.00	- - Argon	kg	Free	Free	12.5%	522.21	Free
2804.29.00	- - Other	kg	Free	Free	12.5%	522.21	Free
2804.30.00	- Nitrogen	kg	Free	Free	12.5%	522.21	Free
2804.40.00	- Oxygen	kg	Free	Free	12.5%	522.21	Free
2804.50.00	- Boron; tellurium	kg	Free	Free	12.5%	522.22	Free
	- Silicon:						
2804.61.00	- - Containing by weight not less than 99.99% of silicon	kg	Free	Free	12.5%	522.23	Free
2804.69.00	- - Other	kg	Free	Free	12.5%	522.23	Free
2804.70.00	- Phosphorus	kg	Free	Free	12.5%	522.22	Free
2804.80.00	- Arsenic	kg	Free	Free	12.5%	522.22	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2804.90.00	- Selenium	kg	Free	Free	12.5%	522.22	Free
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.						
	- Alkali or alkaline-earth metals:						
2805.11.00	-- Sodium	kg	Free	Free	12.5%	522.28	Free
2805.12.00	-- Calcium	kg	Free	Free	12.5%	522.29	Free
2805.19.00	-- Other	kg	Free	Free	12.5%	522.29	Free
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	Free	Free	12.5%	522.29	Free
2805.40.00	- Mercury	kg	Free	Free	12.5%	522.27	Free
	II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS						
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.						
2806.10.00	- Hydrogen chloride (hydrochloric acid)	kg	Free	Free	12.5%	522.31	Free
2806.20.00	- Chlorosulphuric acid	kg	Free	Free	12.5%	522.31	Free
2807.00.00	Sulphuric acid; oleum.	kg	Free	Free	12.5%	522.32	Free
2808.00.00	Nitric acid; sulphonitric acids.	kg	Free	Free	12.5%	522.32	Free
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.						
2809.10.00	- Diphosphorus pentaoxide	kg	Free	Free	12.5%	522.34	Free
2809.20.00	- Phosphoric acid and polyphosphoric acids	kg	Free	Free	12.5%	522.34	Free
2810.00.00	Oxides of boron; boric acids.	kg	Free	Free	12.5%	522.35	Free
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.						
	- Other inorganic acids:						
2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	Free	Free	12.5%	522.36	Free
2811.19.00	-- Other	kg	Free	Free	12.5%	522.36	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other inorganic oxygen compounds of non-metals:						
2811.21.00	- - Carbon dioxide	kg	Free	Free	12.5%	522.39	Free
2811.22.00	- - Silicon dioxide	kg	Free	Free	12.5%	522.37	Free
2811.29.00	- - Other	kg	Free	Free	12.5%	522.39	Free
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS						
28.12	Halides and halide oxides of non-metals.						
2812.10.00	- Chlorides and chloride oxides	kg	Free	Free	12.5%	0522.41	Free
2812.90.00	- Other	kg	Free	Free	12.5%	522.41	Free
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.						
2813.10.00	- Carbon disulphide	kg	Free	Free	12.5%	522.42	Free
2813.90.00	- Other	kg	Free	Free	12.5%	522.42	Free
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS						
28.14	Ammonia, anhydrous or in aqueous solution.						
2814.10.00	- Anhydrous ammonia	kg	Free	Free	12.5%	522.61	Free
2814.20.00	- Ammonia in aqueous solution	kg	Free	Free	12.5%	522.61	Free
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.						
	- Sodium hydroxide (caustic soda):						
2815.11.00	- - Solid	kg	Free	Free	12.5%	522.62	Free
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	kg	Free	Free	12.5%	522.63	Free
2815.20.00	- Potassium hydroxide (caustic potash)	kg	Free	Free	12.5%	522.64	Free
2815.30.00	- Peroxides of sodium or potassium	kg	Free	Free	12.5%	522.64	Free
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2816.10.00	- Hydroxide and peroxide of magnesium	kg	Free	Free	12.5%	522.65	Free
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	Free	Free	12.5%	522.65	Free
2817.00.00	Zinc oxide; zinc peroxide.	kg	Free	Free	12.5%	522.51	Free
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.						
2818.10.00	- Artificial corundum, whether or not chemically defined	kg	Free	Free	12.5%	522.67	Free
2818.20.00	- Aluminium oxide, other than artificial corundum	kg	Free	Free	12.5%	285.20	Free
2818.30.00	- Aluminium hydroxide	kg	Free	Free	12.5%	522.66	Free
28.19	Chromium oxides and hydroxides.						
2819.10.00	- Chromium trioxide	kg	Free	Free	12.5%	522.52	Free
2819.90.00	- Other	kg	Free	Free	12.5%	522.52	Free
28.20	Manganese oxides.						
2820.10.00	- Manganese dioxide	kg	Free	Free	12.5%	522.53	Free
2820.90.00	- Other	kg	Free	Free	12.5%	522.53	Free
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.						
2821.10.00	- Iron oxides and hydroxides	kg	Free	Free	12.5%	522.54	Free
2821.20.00	- Earth colours	kg	Free	Free	12.5%	522.54	Free
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	Free	Free	12.5%	522.55	Free
2823.00.00	Titanium oxides.	kg	Free	Free	12.5%	522.56	Free
28.24	Lead oxides; red lead and orange lead.						
2824.10.00	- Lead monoxide (litharge, massicot)	kg	Free	Free	12.5%	0522.57	Free
2824.90.00	- Other	kg	Free	Free	12.5%	0522.57	Free
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	Free	Free	12.5%	522.68	Free
2825.20.00	- Lithium oxide and hydroxide	kg	Free	Free	12.5%	522.69	Free
2825.30.00	- Vanadium oxides and hydroxides	kg	Free	Free	12.5%	522.69	Free
2825.40.00	- Nickel oxides and hydroxides	kg	Free	Free	12.5%	522.69	Free
2825.50.00	- Copper oxides and hydroxides	kg	Free	Free	12.5%	522.69	Free
2825.60.00	- Germanium oxides and zirconium dioxide	kg	Free	Free	12.5%	522.69	Free
2825.70.00	- Molybdenum oxides and hydroxides	kg	Free	Free	12.5%	522.69	Free
2825.80.00	- Antimony oxides	kg	Free	Free	12.5%	522.69	Free
2825.90.00	- Other	kg	Free	Free	12.5%	522.69	Free
	V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS						
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.						
	- Fluorides:						
2826.12.00	- - Of aluminium	kg	Free	Free	12.5%	523.1	Free
2826.19.00	- - Other	kg	Free	Free	12.5%	523.1	Free
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	Free	Free	12.5%	523.1	Free
2826.90.00	- Other	kg	Free	Free	12.5%	523.1	Free
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.						
2827.10.00	- Ammonium chloride	kg	Free	Free	12.5%	523.21	Free
2827.20.00	- Calcium chloride	kg	Free	Free	12.5%	523.22	Free
	- Other chlorides:						
2827.31.00	- - Of magnesium	kg	Free	Free	12.5%	523.29	Free
2827.32.00	- - Of aluminium	kg	Free	Free	12.5%	523.29	Free
2827.35.00	- - Of nickel	kg	Free	Free	12.5%	523.29	Free
2827.39.00	- - Other	kg	Free	Free	12.5%	523.29	Free
	- Chloride oxides and chloride hydroxides:						
2827.41.00	- - Of copper	kg	Free	Free	12.5%	523.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2827.49.00	-- Other	kg	Free	Free	12.5%	523.29	Free
	- Bromides and bromide oxides:						
2827.51.00	-- Bromides of sodium or of potassium	kg	Free	Free	12.5%	523.29	Free
2827.59.00	-- Other	kg	Free	Free	12.5%	523.29	Free
2827.60.00	- Iodides and iodide oxides	kg	Free	Free	12.5%	523.29	Free
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.						
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	Free	Free	12.5%	523.31	Free
2828.90.00	- Other	kg	Free	Free	12.5%	523.31	Free
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.						
	- Chlorates:						
2829.11.00	-- Of sodium	kg	Free	Free	12.5%	523.32	Free
2829.19.00	-- Other	kg	Free	Free	12.5%	523.39	Free
2829.90.00	- Other	kg	Free	Free	12.5%	523.39	Free
28.30	Sulphides; polysulphides, whether or not chemically defined.						
2830.10.00	- Sodium sulphides	kg	Free	Free	12.5%	523.41	Free
2830.90.00	- Other	kg	Free	Free	12.5%	523.42	Free
28.31	Dithionites and sulfoxylates.						
2831.10.00	- Of sodium	kg	Free	Free	12.5%	523.43	Free
2831.90.00	- Other	kg	Free	Free	12.5%	523.43	Free
28.32	Sulphites; thiosulphates.						
2832.10.00	- Sodium sulphites	kg	Free	Free	12.5%	523.44	Free
2832.20.00	- Other sulphites	kg	Free	Free	12.5%	523.44	Free
2832.30.00	- Thiosulphates	kg	Free	Free	12.5%	523.44	Free
28.33	Sulphates; alums; peroxosulphates (persulphates).						
	- Sodium sulphates:						
2833.11.00	-- Disodium sulphate	kg	Free	Free	12.5%	523.45	Free
2833.19.00	-- Other	kg	Free	Free	12.5%	523.45	Free
	- Other sulphates:						
2833.21.00	-- Of magnesium	kg	Free	Free	12.5%	523.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2833.22.00	- - Of aluminium	kg	Free	Free	12.5%	523.49	Free
2833.24.00	- - Of nickel	kg	Free	Free	12.5%	523.49	Free
2833.25.00	- - Of copper	kg	Free	Free	12.5%	523.49	Free
2833.27.00	- - Of barium	kg	Free	Free	12.5%	523.49	Free
2833.29.00	- - Other	kg	Free	Free	12.5%	523.49	Free
2833.30.00	- Alums	kg	Free	Free	12.5%	523.49	Free
2833.40.00	- Peroxosulphates (persulphates)	kg	Free	Free	12.5%	523.49	Free
28.34	Nitrites; nitrates.						
2834.10.00	- Nitrites	kg	Free	Free	12.5%	523.51	Free
	- Nitrates:						
2834.21.00	- - Of potassium	kg	Free	Free	12.5%	523.52	Free
2834.29.00	- - Other	kg	Free	Free	12.5%	523.59	Free
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.						
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	Free	Free	12.5%	0523.61	Free
	- Phosphates:						
2835.22.00	- - Of mono- or disodium	kg	Free	Free	12.5%	523.63	Free
2835.24.00	- - Of potassium	kg	Free	Free	12.5%	523.63	Free
2835.25.00	- -Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	Free	Free	12.5%	523.63	Free
2835.26.00	- - Other phosphates of calcium	kg	Free	Free	12.5%	523.63	Free
2835.29.00	- - Other	kg	Free	Free	12.5%	523.63	Free
	- Polyphosphates:						
2835.31.00	- - Sodium triphosphate (sodium tripolyphosphate)	kg	Free	Free	12.5%	523.64	Free
2835.39.00	- - Other	kg	Free	Free	12.5%	523.65	Free
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.						
2836.20.00	- Disodium carbonate	kg	Free	Free	12.5%	523.72	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	Free	Free	12.5%	523.73	Free
2836.40.00	- Potassium carbonates	kg	Free	Free	12.5%	523.74	Free
2836.50.00	- Calcium carbonate	kg	Free	Free	12.5%	523.79	Free
2836.60.00	- Barium carbonate	kg	Free	Free	12.5%	523.79	Free
	- Other:						
2836.91.00	- - Lithium carbonates	kg	Free	Free	12.5%	0523.79	Free
2836.92.00	- - Strontium carbonate	kg	Free	Free	12.5%	0523.79	Free
2836.99.00	- - Other	kg	Free	Free	12.5%	0523.79	Free
28.37	Cyanides, cyanide oxides and complex cyanides.						
	- Cyanides and cyanide oxides:						
2837.11.00	- - Of sodium	kg	Free	Free	12.5%	523.81	Free
2837.19.00	- - Other	kg	Free	Free	12.5%	523.81	Free
2837.20.00	- Complex cyanides	kg	Free	Free	12.5%	523.81	Free
28.39	Silicates; commercial alkali metal silicates.						
	- Of sodium:						
2839.11.00	- - Sodium metasilicates	kg	Free	Free	12.5%	523.83	Free
2839.19.00	- - Other	kg	Free	Free	12.5%	523.83	Free
2839.90.00	- Other	kg	Free	Free	12.5%	523.83	Free
28.40	Borates; peroxoborates (perborates).						
	- Disodium tetraborate (refined borax):						
2840.11.00	- - Anhydrous	kg	Free	Free	12.5%	523.84	Free
2840.19.00	- - Other	kg	Free	Free	12.5%	523.84	Free
2840.20.00	- Other borates	kg	Free	Free	12.5%	523.84	Free
2840.30.00	- Peroxoborates (perborates)	kg	Free	Free	12.5%	523.84	Free
28.41	Salts of oxometallic or peroxometallic acids.						
2841.30.00	- Sodium dichromate	kg	Free	Free	12.5%	524.31	Free
2841.50.00	- Other chromates and dichromates; peroxochromates	kg	Free	Free	12.5%	524.31	Free
	- Manganites, manganates and permanganates:						
2841.61.00	- - Potassium permanganate	kg	Free	Free	12.5%	524.31	Free
2841.69.00	- - Other	kg	Free	Free	12.5%	524.31	Free
2841.70.00	- Molybdates	kg	Free	Free	12.5%	524.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2841.80.00	- Tungstates (wolframates)	kg	Free	Free	12.5%	524.31	Free
2841.90.00	- Other	kg	Free	Free	12.5%	524.31	Free
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		Free				
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	Free	Free	12.5%	523.89	Free
2842.90.00	- Other	kg	Free	Free	12.5%	523.89	Free
	VI.- MISCELLANEOUS						
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.						
2843.10.00	- Colloidal precious metals	kg	Free	Free	12.5%	524.32	Free
	- Silver compounds:						
2843.21.00	- - Silver nitrate	kg	Free	Free	12.5%	524.32	Free
2843.29.00	- - Other	kg	Free	Free	12.5%	524.32	Free
2843.30.00	- Gold compounds	kg	Free	Free	12.5%	524.32	Free
2843.90.00	- Other compounds; amalgams	kg	Free	Free	12.5%	524.32	Free
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.						
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	Free	Free	12.5%	525.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2844.20.00	- 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	kg	Free	Free	12.5%	525.13	Free
28.44.30.00	- 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	kg	Free	Free	12.5%	525.15	Free
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	Free	Free	12.5%	525.19	Free
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	Free	Free	12.5%	525.17	Free
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.						
2845.10.00	- Heavy water (deuterium oxide)	kg	Free	Free	12.5%	525.91	Free
2845.90.00	- Other	kg	Free	Free	12.5%	525.91	Free
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.						
2846.10.00	- Cerium compounds	kg	Free	Free	12.5%	525.95	Free
2846.90.00	- Other	kg	Free	Free	12.5%	525.95	Free
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	kg	Free	Free	12.5%	524.91	Free
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	Free	Free	12.5%	524.92	Free
28.49	Carbides, whether or not chemically defined.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2849.10.00	- Of calcium	kg	Free	Free	12.5%	524.93	Free
2849.20.00	- Of silicon	kg	Free	Free	12.5%	524.94	Free
2849.90.00	- Other	kg	Free	Free	12.5%	524.94	Free
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	Free	Free	12.5%	524.95	Free
28.52	Inorganic or organic compound of mercury, whether or not chemically defined, excluding amalgams.						
2852.10.00	- Chemically defined	kg	Free	Free	12.5%	524.96	Free
2852.90.00	- Other	kg	Free	Free	12.5%	524.96	Free
2853.00.00	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.	kg	Free	Free	12.5%	524.99	Free

Chapter 29

Organic chemicals

Notes.

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

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

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 cm³ (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 compound, other than products classifiable in sub-Chapters 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 fragment form by the “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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
-------------	-------------	----------	------------------	-------------	------------	-----------	------------------

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.01	Acyclic hydrocarbons.						
2901.10.00	- Saturated	kg	5%	Free	12.5%	511.14	Free
	- Unsaturated:						
2901.21.00	- - Ethylene	kg	5%	Free	12.5%	511.11	Free
2901.22.00	- - Propene (propylene)	kg	5%	Free	12.5%	511.12	Free
2901.23.00	- - Butene (butylene) and isomers thereof	kg	5%	Free	12.5%	511.13	Free
2901.24.00	- - Buta-1,3-diene and isoprene	kg	5%	Free	12.5%	511.13	Free
2901.29.00	- - Other	kg	5%	Free	12.5%	511.19	Free
29.02	Cyclic hydrocarbons.						
	- Cyclanes, cyclenes and cycloterpenes:						
2902.11.00	- - Cyclohexane	kg	5%	Free	12.5%	511.21	Free
2902.19.00	- - Other	kg	5%	Free	12.5%	511.29	Free
2902.20.00	- Benzene	kg	5%	Free	12.5%	511.22	Free
2902.30.00	- Toluene	kg	5%	Free	12.5%	511.23	Free
	- Xylenes:						
2902.41.00	- - <i>o</i> -Xylene	kg	5%	Free	12.5%	511.24	Free
2902.42.00	- - <i>m</i> -Xylene	kg	5%	Free	12.5%	511.24	Free
2902.43.00	- - <i>p</i> -Xylene	kg	5%	Free	12.5%	511.24	Free
2902.44.00	- - Mixed xylene isomers	kg	5%	Free	12.5%	511.24	Free
2902.50.00	- Styrene	kg	5%	Free	12.5%	511.25	Free
2902.60.00	- Ethylbenzene	kg	5%	Free	12.5%	511.26	Free
2902.70.00	- Cumene	kg	5%	Free	12.5%	511.27	Free
2902.90.00	- Other	kg	5%	Free	12.5%	511.29	Free
29.03	Halogenated derivatives of hydrocarbons.						
	- Saturated chlorinated derivatives of acyclic hydrocarbons:						
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	5%	Free	12.5%	511.36	Free
2903.12.00	- - Dichloromethane (methylene chloride)	kg	5%	Free	12.5%	511.36	Free
2903.13.00	- - Chloroform (trichloromethane)	kg	5%	Free	12.5%	511.36	Free
2903.14.00	- - Carbon tetrachloride	kg	5%	Free	12.5%	511.36	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	5%	Free	12.5%	511.35	Free
	- - Other:						
2903.19.10	- - - Trichloroethene (Methyl Chloroform Ozone Depleting substances)	kg	30%	Free	12.5%	511.36	Free
2903.19.90	- - - Other	kg	5%	Free	12.5%	511.36	Free
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:						
2903.21.00	- - Vinyl chloride (chloroethylene)	kg	5%	Free	12.5%	511.31	Free
2903.22.00	- - Trichloroethylene	kg	5%	Free	12.5%	511.32	Free
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	kg	5%	Free	12.5%	511.33	Free
2903.29.00	- - Other	kg	5%	Free	12.5%	511.34	Free
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons						
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	5%	Free	12.5%	511.37	Free
2903.39.00	- - Other	kg	5%	Free	12.5%	511.39	Free
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:						
2903.71.00	- - Chlorofluoromethane	kg	5%	Free	12.5%	511.38	Free
2903.72.00	- - Dichlorodifluoromethane	kg	5%	Free	12.5%	511.38	Free
2903.73.00	- - Dichlorofluoroethanes	kg	5%	Free	12.5%	511.38	Free
2903.74.00	- - Chlorodifluoroethanes	kg	5%	Free	12.5%	511.38	Free
2903.75.00	- - Dichloropentafluoromethane	kg	5%	Free	12.5%	511.38	Free
2903.76.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	5%	Free	12.5%	511.38	Free
2903.77.00	- - Other perhalogenated only with fluorine and chlorine	kg	5%	Free	12.5%	511.38	Free
2903.78.00	- - Other perhalogenated derivatives	kg	5%	Free	12.5%	511.38	Free
2903.79.00	- - Other	kg	5%	Free	12.5%	511.38	Free
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:						
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH) (ISO), including lindane (ISO, INN)	kg	5%	Free	12.5%	511.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	5%	Free	12.5%	511.39	Free
2903.89.00	-- Other	kg	5%	Free	12.5%	511.39	Free
	- Halogenated derivatives of aromatic hydrocarbons:						
2903.91.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	5%	Free	12.5%	511.39	Free
2903.92.00	-- Hexachlorobenzene and (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl) ethane)	kg	5%	Free	12.5%	511.39	Free
2903.99.00	-- Other	kg	5%	Free	12.5%	511.39	Free
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.						
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	5%	Free	12.5%	511.4	Free
2904.20.00	- Derivatives containing only nitro or only nitroso groups	kg	5%	Free	12.5%	511.4	Free
2904.90.00	- Other	kg	5%	Free	12.5%	511.4	Free
	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:						
2905.11.00	-- Methanol (methyl alcohol)	kg	5%	Free	12.5%	512.11	Free
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	5%	Free	12.5%	512.12	Free
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	kg	5%	Free	12.5%	512.13	Free
2905.14.00	-- Other butanols	kg	5%	Free	12.5%	512.13	Free
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	kg	5%	Free	12.5%	512.14	Free
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	5%	Free	12.5%	512.19	Free
2905.19.00	-- Other	kg	5%	Free	12.5%	512.19	Free
	- Unsaturated monohydric alcohols:						
2905.22.00	-- Acyclic terpene alcohols	kg	5%	Free	12.5%	512.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2905.29.00	-- Other	kg	5%	Free	12.5%	512.19	Free
	- Diols:						
2905.31.00	-- Ethylene glycol (ethanediol)	kg	5%	Free	12.5%	512.21	Free
2905.32.00	-- Propylene glycol (propane-1,2-diol)	kg	5%	Free	12.5%	512.29	Free
2905.39.00	-- Other	kg	5%	Free	12.5%	512.29	Free
	- Other polyhydric alcohols:		5%				
2905.41.00	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	kg	5%	Free	12.5%	512.29	Free
2905.42.00	-- Pentaerythritol	kg	5%	Free	12.5%	512.23	Free
2905.43.00	-- Mannitol	kg	5%	Free	12.5%	512.24	Free
2905.44.00	-- D-glucitol (sorbitol)	kg	5%	Free	12.5%	512.25	Free
2905.45.00	-- Glycerol	kg	5%	Free	12.5%	512.22	Free
2905.49.00	-- Other	kg	5%	Free	12.5%	512.29	Free
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:						
2905.51.00	-- Ethchlorvynol (INN)	kg	5%	Free	12.5%	512.29	Free
2905.59.00	-- Other	kg	5%	Free	12.5%	512.29	Free
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Cyclanic, cyclenic or cycloterpenic:						
2906.11.00	-- Menthol	kg	5%	Free	12.5%	512.31	Free
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	kg	5%	Free	12.5%	512.31	Free
2906.13.00	-- Sterols and inositols	kg	5%	Free	12.5%	512.31	Free
2906.19.00	-- Other	kg	5%	Free	12.5%	512.31	Free
	- Aromatic:						
2906.21.00	-- Benzyl alcohol	kg	5%	Free	12.5%	512.35	Free
2906.29.00	-- Other	kg	5%	Free	12.5%	512.35	Free
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.07	Phenols; phenol-alcohols.						
	- Monophenols:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2907.11.00	-- Phenol (hydroxybenzene) and its salts	kg	5%	Free	12.5%	512.41	Free
2907.12.00	-- Cresols and their salts	kg	5%	Free	12.5%	512.42	Free
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	5%	Free	12.5%	512.43	Free
2907.15.00	-- Naphthols and their salts	kg	5%	Free	12.5%	512.43	Free
2907.19.00	-- Other	kg	5%	Free	12.5%	512.43	Free
	- Polyphenols; phenol-alcohols:						
2907.21.00	-- Resorcinol and its salts	kg	5%	Free	12.5%	512.43	Free
2907.22.00	-- Hydroquinone (quinol) and its salts	kg	5%	Free	12.5%	512.43	Free
2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	5%	Free	12.5%	512.43	Free
2907.29.00	-- Other	kg	5%	Free	12.5%	512.43	Free
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.						
	- Derivatives containing only halogen substituents and their salts :						
2908.11.00	-- Pentachlorophenol (ISO)	kg	5%	Free	12.5%	512.44	Free
2908.19.00	-- Other	kg	5%	Free	12.5%	512.44	Free
	- Other :	kg	5%	Free	12.5%	512.44	
2908.91.00	-- Dinoseb (ISO) and its salts	kg	5%	Free	12.5%	512.44	Free
2908.92.00	- 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts	kg	30%	Free	12.5%	512.44	Free
2908.99.00	-- Other	kg	5%	Free	12.5%	512.44	Free
	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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2909.11.00	- - Diethyl ether	kg	5%	Free	12.5%	516.16	Free
2909.19.00	- - Other	kg	5%	Free	12.5%	516.16	Free
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free	12.5%	516.16	Free
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free	12.5%	516.16	Free
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:						
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	5%	Free	12.5%	516.17	Free
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	5%	Free	12.5%	516.17	Free
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	5%	Free	12.5%	516.17	Free
2909.49.00	- - Other	kg	5%	Free	12.5%	516.17	Free
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free	12.5%	516.17	Free
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free	12.5%	516.17	Free
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2910.10.00	- Oxirane (ethylene oxide)	kg	5%	Free	12.5%	516.13	Free
2910.20.00	- Methyloxirane (propylene oxide)	kg	5%	Free	12.5%	516.14	Free
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	5%	Free	12.5%	516.15	Free
2910.40.00	- Dieldrin (ISO),INN)	kg	5%	Free	12.5%	516.15	Free
2910.90.00	- Other	kg	5%	Free	12.5%	516.15	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	5%	Free	12.5%	516.12	Free
	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:						
2912.11.00	-- Methanal (formaldehyde)	kg	5%	Free	12.5%	516.21	Free
2912.12.00	-- Ethanal (acetaldehyde)	kg	5%	Free	12.5%	516.21	Free
2912.19.00	-- Other	kg	5%	Free	12.5%	516.21	Free
	- Cyclic aldehydes without other oxygen function:						
2912.21.00	-- Benzaldehyde	kg	5%	Free	12.5%	516.21	Free
2912.29.00	-- Other	kg	5%	Free	12.5%	516.21	Free
	- Aldehyde-alcohol, aldehyde-ether and aldehydes-phenol and aldehyde with other oxygen function:						
2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	5%	Free	12.5%	516.21	Free
2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	5%	Free	12.5%	516.21	Free
2912.49.00	-- Other	kg	5%	Free	12.5%	516.21	Free
2912.50.00	- Cyclic polymers of aldehydes	kg	5%	Free	12.5%	516.21	Free
2912.60.00	- Paraformaldehyde	kg	5%	Free	12.5%	516.21	Free
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	5%	Free	12.5%	0516.26	Free
	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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Acyclic ketones without other oxygen function:						
2914.11.00	- - Acetone	kg	5%	Free	12.5%	516.23	Free
2914.12.00	- - Butanone (methyl ethyl ketone)	kg	5%	Free	12.5%	516.24	Free
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	5%	Free	12.5%	516.25	Free
2914.19.00	- - Other	kg	5%	Free	12.5%	516.25	Free
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:						
2914.22.00	- - Cyclohexanone and methylcyclohexanones	kg	5%	Free	12.5%	516.28	Free
2914.23.00	- - Ionones and methylionones	kg	5%	Free	12.5%	516.28	Free
2914.29.00	- - Other	kg	5%	Free	12.5%	516.28	Free
	- Aromatic ketones without other oxygen function:						
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	kg	5%	Free	12.5%	516.29	Free
2914.39.00	- - Other	kg	5%	Free	12.5%	516.29	Free
2914.40.00	- Ketone-alcohols and ketone-aldehydes	kg	5%	Free	12.5%	516.29	Free
2914.50.00	- Ketone-phenols and ketones with other oxygen function	kg	5%	Free	12.5%	516.29	Free
	- Quinones:						
2914.61.00	- - Anthraquinone	kg	5%	Free	12.5%	516.29	Free
2914.69.00	- - Other	kg	5%	Free	12.5%	516.29	Free
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free	12.5%	516.29	Free
	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:						
2915.11.00	- - Formic acid	kg	5%	Free	12.5%	513.74	Free
2915.12.00	- - Salts of formic acid	kg	5%	Free	12.5%	513.74	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2915.13.00	- - Esters of formic acid	kg	5%	Free	12.5%	513.74	Free
	- Acetic acid and its salts; acetic anhydride:						
2915.21.00	- - Acetic acid	kg	5%	Free	12.5%	513.71	Free
2915.24.00	- - Acetic anhydride	kg	5%	Free	12.5%	513.77	Free
2915.29.00	- - Other	kg	5%	Free	12.5%	513.71	Free
	- Esters of acetic acid:						
2915.31.00	- - Ethyl acetate	kg	5%	Free	12.5%	513.72	Free
2915.32.00	- - Vinyl acetate	kg	5%	Free	12.5%	513.72	Free
2915.33.00	- - <i>n</i> -Butyl acetate	kg	5%	Free	12.5%	513.72	Free
2915.36.00	- - Dinoseb (ISO) acetate	kg	5%	Free	12.5%	513.72	Free
2915.39.00	- - Other	kg	5%	Free	12.5%	513.72	Free
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	5%	Free	12.5%	513.77	Free
2915.50.00	- Propionic acid, its salts and esters	kg	5%	Free	12.5%	513.77	Free
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	5%	Free	12.5%	513.75	Free
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	kg	5%	Free	12.5%	513.76	Free
2915.90.00	- Other	kg	5%	Free	12.5%	513.77	Free
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:						
2916.11.00	- - Acrylic acid and its salts	kg	5%	Free	12.5%	513.79	Free
2916.12.00	- - Esters of acrylic acid	kg	5%	Free	12.5%	513.79	Free
2916.13.00	- - Methacrylic acid and its salts	kg	5%	Free	12.5%	513.73	Free
2916.14.00	- - Esters of methacrylic acid	kg	5%	Free	12.5%	513.73	Free
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	kg	5%	Free	12.5%	513.78	Free
2916.16.00	- - Binapacryl (ISO)	kg	5%	Free	12.5%	513.79	Free
2916.19.00	- - Other	kg	5%	Free	12.5%	513.79	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5%	Free	12.5%	513.79	Free
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2916.31.00	- - Benzoic acid, its salts and esters	kg	5%	Free	12.5%	513.79	Free
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	kg	5%	Free	12.5%	513.79	Free
2916.34.00	- - Phenylacetic acid and its salts	kg	5%	Free	12.5%	513.79	Free
2916.39.00	- - Other	kg	5%	Free	12.5%	513.79	Free
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:						
2917.11.00	- - Oxalic acid, its salts and esters	kg	5%	Free	12.5%	513.89	Free
2917.12.00	- - Adipic acid, its salts and esters	kg	5%	Free	12.5%	513.89	Free
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	kg	5%	Free	12.5%	513.89	Free
2917.14.00	- - Maleic anhydride	kg	5%	Free	12.5%	513.81	Free
2917.19.00	- - Other	kg	5%	Free	12.5%	513.89	Free
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5%	Free	12.5%	513.85	Free
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2917.32.00	- - Dioctyl orthophthalates	kg	5%	Free	12.5%	513.83	Free
2917.33.00	- - Dinonyl or didecyl orthophthalates	kg	5%	Free	12.5%	513.89	Free
2917.34.00	- - Other esters of orthophthalic acid	kg	5%	Free	12.5%	513.89	Free
2917.35.00	- - Phthalic anhydride	kg	5%	Free	12.5%	513.82	Free
2917.36.00	- - Terephthalic acid and its salts	kg	5%	Free	12.5%	513.89	Free
2917.37.00	- - Dimethyl terephthalate	kg	5%	Free	12.5%	513.84	Free
2917.39.00	- - Other	kg	5%	Free	12.5%	513.89	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2918.11.00	- - Lactic acid, its salts and esters	kg	5%	Free	12.5%	513.91	Free
2918.12.00	- - Tartaric acid	kg	5%	Free	12.5%	513.91	Free
2918.13.00	- - Salts and esters of tartaric acid	kg	5%	Free	12.5%	513.91	Free
2918.14.00	- - Citric acid	kg	5%	Free	12.5%	513.91	Free
2918.15.00	- - Salts and esters of citric acid	kg	5%	Free	12.5%	513.91	Free
2918.16.00	- - Gluconic acid, its salts and esters	kg	5%	Free	12.5%	513.92	Free
2918.18.00	- - Chlorobenzilate (ISO)	kg	5%	Free	12.5%	513.92	Free
2918.19.00	- - Other	kg	5%	Free	12.5%	513.92	Free
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:						
2918.21.00	- - Salicylic acid and its salts	kg	5%	Free	12.5%	513.93	Free
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	kg	5%	Free	12.5%	513.93	Free
2918.23.00	- - Other esters of salicylic acid and their salts	kg	5%	Free	12.5%	513.93	Free
2918.29.00	- - Other	kg	5%	Free	12.5%	513.94	Free
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5%	Free	12.5%	513.95	Free
	- Other :						
2918.91.00	- - 2,4,5-T (ISO) 2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	5%	Free	12.5%	513.96	Free
2918.99.00	- - Other	kg	5%	Free	12.5%	513.96	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2919.10.00	- Tris (2,3-dibromopropyl) phosphate.	kg	5%	Free	12.5%	516.31	Free
2919.90.00	- Other	kg	5%	Free	12.5%	516.31	Free
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 :						
2920.11.00	- - Parathion (ISO) and Parathion-methyl (ISO) (methyl-parathion)	kg	5%	Free	12.5%	516.39	Free
2920.19.00	- - Other	kg	5%	Free	12.5%	516.39	Free
2920.90.00	- Other	kg	5%	Free	12.5%	516.39	Free
	IX.- NITROGEN-FUNCTION COMPOUNDS						
29.21	Amine-function compounds.						
	- Acyclic monoamines and their derivatives; salts thereof:						
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	kg	5%	Free	12.5%	514.51	Free
2921.19.00	- - Other	kg	5%	Free	12.5%	514.51	Free
	- Acyclic polyamines and their derivatives; salts thereof:						
2921.21.00	- - Ethylenediamine and its salts	kg	5%	Free	12.5%	514.52	Free
2921.22.00	- - Hexamethylenediamine and its salts	kg	5%	Free	12.5%	514.52	Free
2921.29.00	- - Other	kg	5%	Free	12.5%	514.52	Free
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	5%	Free	12.5%	514.53	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Aromatic monoamines and their derivatives; salts thereof:						
2921.41.00	- - Aniline and its salts	kg	5%	Free	12.5%	514.54	Free
2921.42.00	- - Aniline derivatives and their salts	kg	5%	Free	12.5%	514.54	Free
2921.43.00	- - Toluidines and their derivatives; salts thereof	kg	5%	Free	12.5%	514.54	Free
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	kg	5%	Free	12.5%	514.54	Free
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	5%	Free	12.5%	514.54	Free
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	5%	Free	12.5%	514.54	Free
2921.49.00	- - Other	kg	5%	Free	12.5%	514.54	Free
	- Aromatic polyamines and their derivatives; salts thereof:						
2921.51.00	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminitoluenes, and their derivatives; salts thereof	kg	5%	Free	12.5%	514.55	Free
2921.59.00	- - Other	kg	5%	Free	12.5%	514.55	Free
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:						
2922.11.00	- - Monoethanolamine and its salts	kg	5%	Free	12.5%	514.61	Free
2922.12.00	- - Diethanolamine and its salts	kg	5%	Free	12.5%	514.61	Free
2922.13.00	- - Triethanolamine and its salts	kg	5%	Free	12.5%	514.61	Free
2922.14.00	- - Dextropropoxyphene (INN) and its salts	kg	5%	Free	12.5%	514.61	Free
2922.19.00	- - Other	kg	5%	Free	12.5%	514.61	Free
	- Amino-naphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	5%	Free	12.5%	514.62	Free
2922.29.00	-- Other	kg	5%	Free	12.5%	514.62	Free
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:						
2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	5%	Free	12.5%	514.63	Free
2922.39.00	-- Other	kg	5%	Free	12.5%	514.63	Free
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:						
2922.41.00	-- Lysine and its esters; salts thereof	kg	5%	Free	12.5%	514.64	Free
2922.42.00	-- Glutamic acid and its salts	kg	5%	Free	12.5%	514.64	Free
2922.43.00	-- Anthranilic acid and its salts	kg	5%	Free	12.5%	514.65	Free
2922.44.00	-- Tilidine (INN) and its salts	kg	5%	Free	12.5%	514.65	Free
2922.49.00	-- Other	kg	5%	Free	12.5%	514.65	Free
2922.50.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	5%	Free	12.5%	514.67	Free
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.						
2923.10.00	- Choline and its salts	kg	5%	Free	12.5%	514.81	Free
2923.20.00	- Lecithins and other phosphoaminolipids	kg	5%	Free	12.5%	514.81	Free
2923.90.00	- Other	kg	5%	Free	12.5%	514.81	Free
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.						
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:						
2924.11.00	-- Meprobamate (INN)	kg	5%	Free	12.5%	514.71	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	5%	Free	12.5%	514.71	Free
2924.19.00	- - Other	kg	5%	Free	12.5%	514.71	Free
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:						
2924.21.00	- - Ureines and their derivatives; salts thereof	kg	5%	Free	12.5%	514.73	Free
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	5%	Free	12.5%	514.79	Free
2924.24.00	- - Ethinamate (INN)	kg	5%	Free	12.5%	514.79	Free
2924.29.00	- - Other	kg	5%	Free	12.5%	514.79	Free
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.						
	- Imides and their derivatives; salts thereof:						
2925.11.00	- - Saccharin and its salts	kg	5%	Free	12.5%	514.82	Free
2925.12.00	- - Glutethimide (INN)	kg	5%	Free	12.5%	514.82	Free
2925.19.00	- - Other	kg	5%	Free	12.5%	514.82	Free
	- Imines and their derivatives; salts thereof						
2925.21.00	- - Chlordimeform (ISO)	kg	5%	Free	12.5%	514.82	Free
2925.29.00	- - Other	kg	5%	Free	12.5%	514.82	Free
29.26	Nitrile-function compounds.						
2926.10.00	- Acrylonitrile	kg	5%	Free	12.5%	514.83	Free
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	kg	5%	Free	12.5%	514.84	Free
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	kg	5%	Free	12.5%	514.84	Free
2926.90.00	- Other	kg	5%	Free	12.5%	514.84	Free
2927.00.00	Diazo-, azo- or azoxy-compounds.	kg	5%	Free	12.5%	514.85	Free
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	kg	5%	Free	12.5%	514.86	Free
29.29	Compounds with other nitrogen function.						
2929.10.00	- Isocyanates	kg	5%	Free	12.5%	514.89	Free
2929.90.00	- Other	kg	5%	Free	12.5%	514.89	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES						
29.30	Organo-sulphur compounds.						
2930.20.00	- Thiocarbamates and dithiocarbamates	kg	5%	Free	12.5%	515.42	Free
2930.30.00	- Thiuram mono-, di- or tetrasulphides	kg	5%	Free	12.5%	515.43	Free
2930.40.00	- Methionine	kg	5%	Free	12.5%	515.44	Free
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	kg	5%	Free	12.5%	515.49	Free
2930.90.00	- Other	kg	5%	Free	12.5%	515.49	Free
29.31	-Other organo-inorganic compounds.						
2931.10.00	- Tetramethyl lead and tetraethyl lead	kg	5%	Free	12.5%	555.5	Free
2931.20.00	- Tributyltin compound						
2931.90.00	- Other	kg	5%	Free	12.5%	555.5	Free
29.32	Heterocyclic compound with oxygen hetero-atom(s) only						
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:						
2932.11.00	- - Tetrahydrofuran	kg	5%	Free	12.5%	515.69	Free
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	kg	5%	Free	12.5%	515.69	Free
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	5%	Free	12.5%	515.69	Free
2932.19.00	- - Other	kg	5%	Free	12.5%	515.69	Free
2932.20.00	- Lactones	kg	5%	Free	12.5%	515.63	Free
	- Other :						
2932.91.00	- - Isosafrole	kg	5%	Free	12.5%	515.69	Free
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	5%	Free	12.5%	515.69	Free
2932.93.00	- - Piperonal	kg	5%	Free	12.5%	515.69	Free
2932.94.00	- - Safrole	kg	5%	Free	12.5%	515.69	Free
2932.95.00	- - Tetrahydrocannabinols (all isomers)	kg	5%	Free	12.5%	515.69	Free
2932.99.00	- - Other	kg	5%	Free	12.5%	515.69	Free
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:						
2933.11.00	- - Phenazone (antipyrin) and its derivatives	kg	5%	Free	12.5%	515.71	Free
2933.19.00	- - Other	kg	5%	Free	12.5%	515.71	Free
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:						
2933.21.00	- - Hydantoin and its derivatives	kg	5%	Free	12.5%	515.72	Free
2933.29.00	- - Other	kg	5%	Free	12.5%	515.73	Free
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:						
2933.31.00	- - Pyridine and its salts	kg	5%	Free	12.5%	515.74	Free
2933.32.00	- - Piperidine and its salts	kg	5%	Free	12.5%	515.74	Free
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	5%	Free	12.5%	515.74	Free
2933.39.00	- - Other	kg	5%	Free	12.5%	515.74	Free
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:						
2933.41.00	- - Levorphanol (INN) and its salts	kg	5%	Free	12.5%	515.75	Free
2933.49.00	- - Other	kg	5%	Free	12.5%	515.75	Free
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:						
2933.52.00	- - Malonylurea (barbituric acid) and its salts	kg	5%	Free	12.5%	515.76	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	5%	Free	12.5%	515.76	Free
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	kg	5%	Free	12.5%	515.76	Free
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	5%	Free	12.5%	515.76	Free
2933.59.00	- - Other	kg	5%	Free	12.5%	515.76	Free
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :						
2933.61.00	- - Melamine	kg	5%	Free	12.5%	515.76	Free
2933.69.00	- - Other	kg	5%	Free	12.5%	515.76	Free
	- Lactams:						
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	kg	5%	Free	12.5%	515.61	Free
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	kg	5%	Free	12.5%	515.61	Free
2933.79.00	- - Other lactams	kg	5%	Free	12.5%	515.61	Free
	- Other:						
2933.91.00	- - 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	kg	5%	Free	12.5%	515.76	Free
2933.99.00	-- Other	kg	5%	Free	12.5%	515.76	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.						
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	5%	Free	12.5%	515.79	Free
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	5%	Free	12.5%	515.79	Free
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	5%	Free	12.5%	515.78	Free
	- Other:						
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	5%	Free	12.5%	515.79	Free
2934.99.00	- - Other	kg	5%	Free	12.5%	515.79	Free
2935.00.00	Sulphonamides.	kg	5%	Free	12.5%	515.80	Free
	XI.- PROVITAMINS, 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:						
2936.21.00	- - Vitamins A and their derivatives	kg	Free	Free	12.5%	541.12	Free
2936.22.00	- - Vitamin B ₁ and its derivatives	kg	Free	Free	12.5%	541.13	Free
2936.23.00	- - Vitamin B ₂ and its derivatives	kg	Free	Free	12.5%	541.13	Free
2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	Free	Free	12.5%	541.13	Free
2936.25.00	- - Vitamin B ₆ and its derivatives	kg	Free	Free	12.5%	541.13	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2936.26.00	- - Vitamin B ₁₂ and its derivatives	kg	Free	Free	12.5%	541.13	Free
2936.27.00	- - Vitamin C and its derivatives	kg	Free	Free	12.5%	541.14	Free
2936.28.00	- - Vitamin E and its derivatives	kg	Free	Free	12.5%	541.15	Free
2936.29.00	- - Other vitamins and their derivatives	kg	Free	Free	12.5%	541.16	Free
2936.90.00	- Other, including natural concentrates	kg	Free	Free	12.5%	541.17	Free
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:						
2937.11.00	- - Somatotropin, its derivatives and structural analogues	kg	Free	Free	12.5%	541.54	Free
2937.12.00	- - Insulin and its salts	kg	Free	Free	12.5%	541.54	Free
2937.19.00	- - Other	kg	Free	Free	12.5%	541.54	Free
	- Steroidal hormones, their derivatives and structural analogues:						
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	Free	Free	12.5%	541.53	Free
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	kg	Free	Free	12.5%	541.53	Free
2937.23.00	- - Oestrogens and progestogens	kg	Free	Free	12.5%	541.53	Free
2937.29.00	- - Other	kg	Free	Free	12.5%	541.53	Free
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	Free	Free	12.5%	541.56	Free
2937.90.00	- Other	kg	Free	Free	12.5%	541.59	Free
	XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.							
2938.10.00	- Rutoside (rutin) and its derivatives	kg	Free	Free	12.5%	541.61	Free	
2938.90.00	- Other	kg	Free	Free	12.5%	541.61	Free	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.							
	- Alkaloids of opium and their derivatives; salts thereof:							
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	Free	Free	12.5%	541.41	Free	
2939.19.00	- - Other	kg	Free	Free	12.5%	541.41	Free	
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof:	kg	Free	Free	12.5%	541.42	Free	
2939.30.00	- Caffeine and its salts	kg	Free	Free	12.5%	541.43	Free	
	- Ephedrine and their salts:							
2939.41.00	- - Ephedrine and its salts	kg	Free	Free	12.5%	541.44	Free	
2939.42.00	- - Pseudoephedrine (INN) and its salts	kg	Free	Free	12.5%	541.44	Free	
2939.43.00	- - Cathine (INN) and its salts	kg	Free	Free	12.5%	541.44	Free	
2939.44.00	- - Norephedrine and its salts	kg	Free	Free	12.5%	541.44	Free	
2939.49.00	- - Other	kg	Free	Free	12.5%	541.44	Free	
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:							
2939.51.00	- - Fenetylline (INN) and its salts	kg	Free	Free	12.5%	541.45	Free	
2939.59.00	-- Other	kg	Free	Free	12.5%	541.45	Free	
	- Alkaloids of rye ergot and their derivatives; salts thereof:							
2939.61.00	- - Ergometrine (INN) and its salts	kg	Free	Free	12.5%	541.46	Free	
2939.62.00	- - Ergotamine (INN) and its salts	kg	Free	Free	12.5%	541.46	Free	
2939.63.00	- - Lysergic acid and its salts	kg	Free	Free	12.5%	541.46	Free	

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

2939.69.00	- - Other	kg	Free	Free	12.5%	541.46	Free
	- Other:						
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	Free	Free	12.5%	541.49	Free
2939.99.00	- - Other	kg	Free	Free	12.5%	541.49	Free
	XIII.- OTHER ORGANIC COMPOUNDS		Free	Free	12.5%		
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	kg	Free	Free	12.5%	516.92	Free
29.41	Antibiotics.						
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	Free	Free	12.5%	541.31	Free
2941.20.00	- Streptomycins and their derivatives; salts thereof	kg	Free	Free	12.5%	541.32	Free
2941.30.00	- Tetracyclines and their derivatives; salts thereof	kg	Free	Free	12.5%	541.33	Free
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	kg	Free	Free	12.5%	541.39	Free
2941.50.00	- Erythromycin and its derivatives; salts thereof	kg	Free	Free	12.5%	541.39	Free
2941.90.00	- Other	kg	Free	Free	12.5%	541.39	Free
2942.00.00	Other organic compounds.	kg	Free	Free	12.5%	516.99	Free

*Hazardous Chemicals and Pesticides

**Ozone depleting Substances

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 system), 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 distillats 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 immunoclonal 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;

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- (j) 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
3001.20.00	- Extracts of glands or other organs or of their secretions	kg	Free	Free	12.5%	0541.62	Free
3001.90.00	- Other	kg	Free	Free	12.5%	0541.62	Free
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.						
3002.10.00	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	kg	Free	Free	12.5%	0541.63	Free
3002.20.00	- Vaccines for human medicine	kg	Free	Free	12.5%	0541.63	Free
3002.30.00	- Vaccines for veterinary medicine	kg	Free	Free	12.5%	0541.63	Free
3002.90.00	- Other	kg	Free	Free	12.5%	0541.64	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Free	Free	12.5%	0542.11	Free
3003.20.00	- Containing other antibiotics	kg	Free	Free	12.5%	0542.12	Free
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:						
3003.31.00	-- Containing insulin	kg	Free	Free	12.5%	0542.21	Free
3003.39.00	-- Other	kg	Free	Free	12.5%	0542.22	Free
3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	kg	Free	Free	12.5%	0542.31	Free
3003.90.00	- Other	kg	Free	Free	12.5%	0542.91	Free
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.						
3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Free	Free	12.5%	0542.13	Free
3004.20.00	- Containing other antibiotics	kg	Free	Free	12.5%	0542.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Containing hormones or other products of heading 29.37 but not containing antibiotics:						
3004.31.00	-- Containing insulin	kg	Free	Free	12.5%	0542.23	Free
3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg	Free	Free	12.5%	0542.24	Free
3004.39.00	-- Other	kg	Free	Free	12.5%	0542.29	Free
3004.40.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	kg	Free	Free	12.5%	0542.32	Free
3004.50.00	- Other medicaments containing vitamins or other products of heading 29.36	kg	Free	Free	12.5%	0542.92	Free
3004.90.00	- Other	kg	Free	Free	12.5%	0542.93	Free
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.						
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	kg	Free	Free	12.5%	0541.91	Free
3005.90.00	- Other	kg	Free	Free	12.5%	0541.91	Free
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.						
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarn) 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	kg	Free	Free	12.5%	0541.99	Free
3006.20.00	- Blood-grouping reagents	kg	Free	Free	12.5%	0541.92	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	Free	Free	12.5%	0541.93	Free
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	kg	Free	Free	12.5%	0541.99	Free
3006.50.00	- First-aid boxes and kits	kg	Free	Free	12.5%	0541.99	Free
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	Free	Free	12.5%	0541.99	Free
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	Free	Free	12.5%	0541.99	Free
	- Other :						
3006.91.00	-- Appliances identifiable for ostomy use	kg	Free	Free	12.5%	0541.99	Free
3006.92.00	-- Waste pharmaceuticals	kg	Free	Free	12.5%	0541.99	Free

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover:

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

2.- Heading 31.02 applies only to the following goods, provided that they are not 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;

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- (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 fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
3101.00.00	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.	kg	5%	Free	12.5%	272.1	Free
31.02	Mineral or chemical fertilisers, nitrogenous.						
3102.10.00	- Urea, whether or not in aqueous solution	kg	5%	Free	12.5%	0562.16	Free
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:						
3102.21.00	-- Ammonium sulphate	kg	5%	Free	12.5%	0562.12	Free
3102.29.00	-- Other	kg	5%	Free	12.5%	0562.12	Free
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	kg	5%	Free	12.5%	0562.11	Free
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	5%	Free	12.5%	0562.19	Free
3102.50.00	- Sodium nitrate	kg	5%	Free	12.5%	0272.2	Free
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	5%	Free	12.5%	0562.14	Free
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	5%	Free	12.5%	0562.17	Free
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	kg	5%	Free	12.5%	0562.19	Free
31.03	Mineral or chemical fertilisers, phosphatic.						
3103.10.00	- Superphosphates	kg	5%	Free	12.5%	0562.22	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3103.90.00	- Other	kg	5%	Free	12.5%	0562.29	Free
31.04	Mineral or chemical fertilisers, potassic.						
3104.20.00	- Potassium chloride	kg	5%	Free	12.5%	0562.31	Free
3104.30.00	- Potassium sulphate	kg	5%	Free	12.5%	0562.32	Free
3104.90.00	- Other	kg	5%	Free	12.5%	0562.39	Free
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 10kg.						
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	kg	5%	Free	12.5%	0562.96	Free
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	5%	Free	12.5%	0562.91	Free
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	5%	Free	12.5%	0562.93	Free
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	5%	Free	12.5%	0562.94	Free
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:						
3105.51.00	-- Containing nitrates and phosphates	kg	5%	Free	12.5%	0562.95	Free
3105.59.00	-- Other	kg	5%	Free	12.5%	0562.95	Free
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	5%	Free	12.5%	0562.92	Free
3105.90.00	- Other	kg	5%	Free	12.5%	0562.99	Free

Chapter 32

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

Notes.

1.- This Chapter does not cover:

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

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

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

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

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

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

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export duty
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.						
3201.10.00	- Quebracho extract	kg	10%	Free	12.5%	0532.21	Free
3201.20.00	- Wattle extract	kg	10%	Free	12.5%	0532.21	Free
3201.90.00	- Other	kg	10%	Free	12.5%	0532.21	Free
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3202.10.00	- Synthetic organic tanning substances	kg	10%	Free	12.5%	0532.31	Free
3202.90.00	- Other	kg	10%	Free	12.5%	0532.32	Free
3203.00.00	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.	kg	10%	Free	12.5%	0532.22	Free
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:						
3204.11.00	-- Disperse dyes and preparations based thereon	kg	10%	Free	12.5%	0531.11	Free
3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	10%	Free	12.5%	0531.12	Free
3204.13.00	-- Basic dyes and preparations based thereon	kg	10%	Free	12.5%	0531.13	Free
3204.14.00	-- Direct dyes and preparations based thereon	kg	10%	Free	12.5%	0531.14	Free
3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	10%	Free	12.5%	0531.15	Free
3204.16.00	-- Reactive dyes and preparations based thereon	kg	10%	Free	12.5%	0531.16	Free
3204.17.00	-- Pigments and preparations based thereon	kg	10%	Free	12.5%	0531.17	Free
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	10%	Free	12.5%	0531.19	Free
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	10%	Free	12.5%	0531.21	Free
3204.90.00	- Other	kg	10%	Free	12.5%	0531.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	10%	Free	12.5%	0531.22	Free
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:						
3206.11.00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg	10%	Free	12.5%	0533.11	Free
3206.19.00	-- Other	kg	10%	Free	12.5%	0533.11	Free
3206.20.00	- Pigments and preparations based on chromium compounds	kg	10%	Free	12.5%	0533.12	Free
	- Other colouring matter and other preparations:						
3206.41.00	-- Ultramarine and preparations based thereon	kg	10%	Free	12.5%	0533.14	Free
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	10%	Free	12.5%	0533.15	Free
3206.49.00	-- Other	kg	10%	Free	12.5%	0533.17	Free
3206.50.00	- Inorganic products of a kind used as luminophores	kg	10%	Free	12.5%	0533.18	Free
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.						
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	10%	Free	12.5%	0533.51	Free
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	10%	Free	12.5%	0533.51	Free
3207.30.00	- Liquid lustres and similar preparations	kg	10%	Free	12.5%	0533.51	Free
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	10%	Free	12.5%	0533.51	Free
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.						
3208.10.00	- Based on polyesters	kg	30%	Free	12.5%	0515.69	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3208.20.00	- Based on acrylic or vinyl polymers	kg	30%	Free	12.5%	0515.69	Free
3208.90.00	- Other	kg	30%	Free	12.5%	0533.42	Free
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.						
3209.10.00	- Based on acrylic or vinyl polymers	kg	30%	Free	12.5%	0533.41	Free
3209.90.00	- Other	kg	30%	Free	12.5%	0533.41	Free
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	kg	30%	Free	12.5%	0533.43	Free
3211.00.00	Prepared driers.	kg	10%	Free	12.5%	0533.53	Free
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.						
3212.10.00	- Stamping foils	kg	30%	Free	12.5%	0533.44	Free
3212.90.00	- Other	kg	30%	Free	12.5%	0533.44	Free
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.						
3213.10.00	- Colours in sets	kg	10%	Free	12.5%	0533.52	Free
3213.90.00	- Other	kg	10%	Free	12.5%	0533.52	Free
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.						
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	10%	Free	12.5%	0533.54	Free
3214.90.00	- Other	kg	10%	Free	12.5%	0533.54	Free
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.						
	- Printing ink:						
3215.11.00	-- Black	kg	10%	Free	12.5%	0533.21	Free
3215.19.00	-- Other	kg	10%	Free	12.5%	0533.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3215.90.00	- Other	kg	10%	Free	12.5%	0895.91	Free
------------	---------	----	-----	------	-------	---------	------

Chapter 33

Essential oils and resinoids; perfumery,
cosmetic or toilet preparations

Notes.

- 1.- This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
- 2.- The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.						
	- Essential oils of citrus fruit:						
3301.12.00	-- Of orange	kg	20%	Free	12.5%	0551.31	Free
3301.13.00	-- Of lemon	kg	20%	Free	12.5%	0551.31	Free
3301.19.00	-- Other	kg	20%	Free	12.5%	0551.31	Free
	- Essential oils other than those of citrus fruit:						
3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	kg	20%	Free	12.5%	0551.32	Free
3301.25.00	-- Of other mints	kg	20%	Free	12.5%	0551.32	Free
3301.29.00	-- Other	kg	20%	Free	12.5%	0551.32	Free
3301.30.00	- Resinoids	kg	20%	Free	12.5%	0551.33	Free
3301.90.00	-- Other	kg	20%	Free	12.5%	0551.35	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
3302.10.00	- Of a kind used in the food or drink industries	kg	20%	Free	12.5%	0551.41	Free
3302.90.00	- Other	kg	20%	Free	12.5%	0551.49	Free
3303.00.00	Perfumes and toilet waters.	kg	20%	Free	12.5%	0553.1	Free
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.						
3304.10.00	- Lip make-up preparations	kg	20%	Free	12.5%	0553.2	Free
3304.20.00	- Eye make-up preparations	kg	20%	Free	12.5%	0553.2	Free
3304.30.00	- Manicure or pedicure preparations	kg	20%	Free	12.5%	0553.2	Free
	- Other:						
3304.91.00	-- Powders, whether or not compressed	kg	20%	Free	12.5%	0553.2	Free
3304.99.00	-- Other	kg	20%	Free	12.5%	0553.2	Free
33.05	Preparations for use on the hair.						
3305.10.00	- Shampoos	kg	20%	Free	12.5%	0553.3	Free
3305.20.00	- Preparations for permanent waving or straightening	kg	20%	Free	12.5%	0553.3	Free
3305.30.00	- Hair lacquers	kg	20%	Free	12.5%	0553.3	Free
3305.90.00	- Other	kg	20%	Free	12.5%	0553.3	Free
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.						
3306.10.00	- Dentifrices	kg	Free	Free	12.5%	0553.4	Free
3306.20.00	- Yarn used to clean between the teeth (dental floss)	kg	Free	Free	12.5%	0553.4	Free
3306.90.00	- Other	kg	Free	Free	12.5%	0553.4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
3307.10.00	- Pre-shave, shaving or after-shave preparations	kg	20%	Free	12.5%	0553.51	Free
3307.20.00	- Personal deodorants and antiperspirants	kg	20%	Free	12.5%	0553.52	Free
3307.30.00	- Perfumed bath salts and other bath preparations	kg	20%	Free	12.5%	0553.53	Free
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:						
3307.41.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg	20%	Free	12.5%	0553.54	Free
3307.49.00	-- Other	kg	20%	Free	12.5%	0553.54	Free
3307.90.00	- Other	kg	20%	Free	12.5%	0553.59	Free

Chapter 34

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

Notes.

1.- This Chapter does not cover:

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

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

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to 4.5×10^{-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.).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Impoprt Vat	SITC Code	Export Duty Rate
-------------	-------------	----------	------------------	-------------	-------------	-----------	------------------

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
3401.11.00	-- For toilet use (including medicated products)	kg	30%	Free	12.5%	0554.11	Free
3401.19.00	-- Other	kg	30%	Free	12.5%	0554.15	Free
3401.20.00	- Soap in other forms	kg	30%	Free	12.5%	0554.19	Free
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	30%	Free	12.5%	0554.22	Free
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:						
3402.11.00	-- Anionic	kg	30%	Free	12.5%	0554.21	Free
3402.12.00	-- Cationic	kg	30%	Free	12.5%	0554.21	Free
3402.13.00	-- Non-ionic	kg	30%	Free	12.5%	0554.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3402.19.00	-- Other	kg	30%	Free	12.5%	0554.21	Free
3402.20.00	- Preparations put up for retail sale	kg	30%	Free	12.5%	0554.22	Free
3402.90.00	- Other	kg	30%	Free	12.5%	0554.23	Free
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.						
	- Containing petroleum oils or oils obtained from bituminous minerals:						
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%	Free	12.5%	0597.71	Free
3403.19.00	-- Other	kg	15%	Free	12.5%	0597.72	Free
	- Other:						
3403.91.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%	Free	12.5%	0597.73	Free
3403.99.00	-- Other	kg	15%	Free	12.5%	0597.74	Free
34.04	Artificial waxes and prepared waxes.						
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	kg	15%	Free	12.5%	0598.35	Free
3404.90.00	- Other	kg	15%	Free	12.5%	0598.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	kg	15%	Free	12.5%	0554.31	Free
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	15%	Free	12.5%	0554.32	Free
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	kg	15%	Free	12.5%	0554.33	Free
3405.40.00	- Scouring pastes and powders and other scouring preparations	kg	15%	Free	12.5%	0554.34	Free
3405.90.00	- Other	kg	15%	Free	12.5%	0554.35	Free
3406.00.00	Candles, tapers and the like.	kg	15%	Free	12.5%	0899.31	Free
3407.00.00	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).	kg	15%	Free	12.5%	598.95	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
35.01	Casein, caseinates and other casein derivatives; casein glues.						
3501.10.00	- Casein	kg	10%	Free	12.5%	592.2 1	Free
3501.90.00	- Other	kg	10%	Free	12.5%	592.2 2	Free
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.						
	- Egg albumin:						
3502.11.00	-- Dried	kg	10%	Free	12.5%	025.3	Free
3502.19.00	-- Other	kg	10%	Free	12.5%	025.3	Free
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	kg	10%	Free	12.5%	592.2 3	Free
3502.90.00	- Other	kg	10%	Free	12.5%	592.2 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3503.00.00	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.	kg	10%	Free	12.5%	592.2 4	Free
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	10%	Free	12.5%	592.2 5	Free
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.						
3505.10.00	- Dextrins and other modified starches	kg	10%	Free	12.5%	592.2 6	Free
3505.20.00	- Glues	kg	10%	Free	12.5%	592.2 7	Free
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 1kg.						
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg	kg	10%	Free	12.5%	592.2 9	Free
	- Other:						
3506.91.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	10%	Free	12.5%	592.2 9	Free
3506.99.00	-- Other	kg	10%	Free	12.5%	592.2 9	Free
35.07	Enzymes; prepared enzymes not elsewhere specified or included.						
3507.10.00	- Rennet and concentrates thereof	kg	10%	Free	12.5%	516.9 1	Free
3507.90.00	- Other	kg	10%	Free	12.5%	516.9 1	Free

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 300cm³; and
 - (c) Resin torches, firelighters and the like.

Tariff Item	Description	Unit Qty	Import DutyRate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
3601.00.00	Propellant powders.	kg	10%	Free	12.5%	593.11	Free
3602.00.00	Prepared explosives, other than propellant powders.	kg	10%	Free	12.5%	593.12	Free
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	kg	10%	Free	12.5%	593.2	Free
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.						
3604.10.00	- Fireworks	kg	10%	Free	12.5%	593.31	Free
3604.90.00	- Other	kg	10%	Free	12.5%	593.33	Free
3605.0000	Matches, other than pyrotechnic articles of heading 36.04.	kg	10%	Free	Free	899.32	Free
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.						
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	kg	10%	Free	Free	899.34	Free
3606.90.00	- Other	kg	10%	Free	Free	899.39	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
3701.10.00	- For X-ray	kg	Free	Free	12.5%	882.20	Free
3701.20.00	- Instant print film	kg	10%	Free	12.5%	882.20	Free
3701.30.00	- Other plates and film, with any side exceeding 255mm	kg	10%	Free	12.5%	882.20	Free
	- Other:						
3701.91.00	-- For colour photography (polychrome)	kg	10%	Free	12.5%	882.20	Free
3701.99.00	-- Other	kg	10%	Free	12.5%	882.20	Free
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.						
3702.10.00	- For X-ray	kg	Free	Free	12.5%	882.30	Free
	- Other film, without perforations, of a width not exceeding 105mm:						
3702.31.00	-- For colour photography (polychrome)	kg	10%	Free	12.5%	882.30	Free
3702.32.00	-- Other, with silver halide emulsion	kg	10%	Free	12.5%	882.30	Free
3702.39.00	-- Other	kg	10%	Free	12.5%	882.30	Free
	- Other film, without perforations, of a width exceeding 105mm:						
3702.41.00	-- Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)	kg	10%	Free	12.5%	882.30	Free
3702.42.00	-- Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography	kg	10%	Free	12.5%	882.30	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3702.43.00	-- Of a width exceeding 610mm and of a length not exceeding 200m	kg	10%	Free	12.5%	882.30	Free
3702.44.00	-- Of a width exceeding 105mm but not exceeding 610mm	kg	10%	Free	12.5%	882.30	Free
	- Other film, for colour photography (polychrome):						
3702.52.00	-- Of a width not exceeding 16mm	kg	10%	Free	12.5%	882.30	Free
3702.53.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides	kg	10%	Free	12.5%	882.30	Free
3702.54.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides	kg	10%	Free	12.5%	882.30	Free
3702.55.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	kg	10%	Free	12.5%	882.30	Free
3702.56.00	-- Of a width exceeding 35mm	kg	10%	Free	12.5%	882.30	Free
	- Other:						
3702.96.00	-- Of width not exceeding 35 mm and of a length not exceeding 30 m	kg	10%	Free	12.5%	882.30	Free
3702.97.00	-- Of width not exceeding 35 mm and of a length exceeding 30 m	kg	10%	Free	12.5%	882.30	Free
3702.98.00	-- Of a width exceeding 35mm	kg	10%	Free	12.5%	882.30	Free
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.						
3703.10.00	- In rolls of a width exceeding 610mm	kg	10%	Free	12.5%	882.40	Free
3703.20.00	- Other, for colour photography (polychrome)	kg	10%	Free	12.5%	882.40	Free
3703.90.00	- Other	kg	10%	Free	12.5%	882.40	Free
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	kg	10%	Free	12.5%	882.50	Free
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.						
3705.10.00	- For offset reproduction	kg	10%	Free	12.5%	882.60	Free
3705.90.00	- Other	kg	10%	Free	12.5%	882.60	Free
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.						
3706.10.00	- Of a width of 35mm or more	kg	10%	Free	12.5%	883.10	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3706.90.00	- Other	kg	10%	Free	12.5%	883.90	Free
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.						
3707.10.00	- Sensitising emulsions	kg	10%	Free	12.5%	882.10	Free
3707.90.00	- Other	kg	10%	Free	12.5%	882.10	Free

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) 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 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, 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 purpose of heading 38.26, the term “ biodiesel” means mono-alkyl esters of fatty acids of a kind used as fuel, derived from animal or vegetable fats and oils whether or not used

Subheading Notes.

1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO) binapacryl (ISO); camphechlor (ISO) (toxaphene; captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clophenotane (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; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorocyclohexane (HCH (ISO)); including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2.- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
3801.10.00	- Artificial graphite	kg	5%	Free	12.5%	598.61	Free
3801.20.00	- Colloidal or semi-colloidal graphite	kg	5%	Free	12.5%	598.61	Free
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	5%	Free	12.5%	598.61	Free
3801.90.00	- Other	kg	5%	Free	12.5%	598.61	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.						
3802.10.00	- Activated carbon	kg	5%	Free	12.5%	598.64	Free
3802.90.00	- Other	kg	5%	Free	12.5%	598.65	Free
3803.00.00	Tall oil, whether or not refined.	kg	5%	Free	12.5%	598.11	Free
3804.00.00	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.	kg	5%	Free	12.5%	598.12	Free
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 paracymene; pine oil containing alpha-terpineol as the main constituent.						
3805.10.00	- Gum, wood or sulphate turpentine oils	kg	5%	Free	12.5%	598.13	Free
3805.90.00	- Other	kg	5%	Free	12.5%	598.13	Free
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.						
3806.10.00	- Rosin and resin acids	kg	5%	Free	12.5%	598.14	Free
380620.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	5%	Free	12.5%	598.14	free
3806.30.00	- Ester gums	kg	5%	Free	12.5%	598.14	Free
3806.90.00	- Other	kg	5%	Free	12.5%	598.14	Free
3807.00.00	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.	kg	5%	Free	12.5%	598.18	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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).						
3808.50.00	- Goods specified in subheading Note 1 to this Chapter	kg	5%	Free	12.5%	591.9	Free
	- Other :						
3808.91.00	-- Insecticides	kg	5%	Free	12.5%	591.1	Free
3808.92.00	-- Fungicides	kg	5%	Free	12.5%	591.2	Free
3808.93.00	-- Herbicides, anti-sprouting products and plant-growth regulators	kg	5%	Free	12.5%	591.3	Free
3808.94.00	-- Disinfectants	kg	5%	Free	12.5%	591.4	Free
3808.99.00	-- Other	kg	5%	Free	12.5%	591.9	Free
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.						
3809.10.00	- With a basis of amylaceous substances	kg	5%	Free	12.5%	598.91	Free
	- Other:		5%	Free	12.5%		
3809.91.00	-- Of a kind used in the textile or like industries	kg	5%	Free	12.5%	598.91	Free
3809.92.00	-- Of a kind used in the paper or like industries	kg	5%	Free	12.5%	598.91	Free
3809.93.00	-- Of a kind used in the leather or like industries	kg	5%	Free	12.5%	598.91	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	5%	Free	12.5%	598.96	Free
3810.90.00	- Other	kg	5%	Free	12.5%	598.96	Free
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 :						
3811.11.00	-- Based on lead compounds	kg	5%	Free	12.5%	597.21	Free
3811.19.00	-- Other	kg	5%	Free	12.5%	597.21	Free
	- Additives for lubricating oils :						
3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg	5%	Free	12.5%	597.25	Free
3811.29.00	-- Other	kg	5%	Free	12.5%	597.25	Free
3811.90.00	- Other	kg	5%	Free	12.5%	597.29	Free
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.						
3812.10.00	- Prepared rubber accelerators	kg	5%	Free	12.5%	598.63	Free
3812.20.00	- Compound plasticisers for rubber or plastics	kg	5%	Free	12.5%	598.93	Free
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg	5%	Free	12.5%	598.93	Free
38.13.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	kg	5%	Free	12.5%	598.94	Free
38.14.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	kg	5%	Free	12.5%	598.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.						
	- Supported catalysts:						
3815.11.00	-- With nickel or nickel compounds as the active substance	kg	5%	Free	12.5%	598.81	Free
3815.12.00	-- With precious metal or precious metal compounds as the active substance	kg	5%	Free	12.5%	598.83	Free
3815.19.00	-- Other	kg	5%	Free	12.5%	598.85	Free
3815.90.00	- Other	kg	5%	Free	12.5%	598.89	Free
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	kg	5%	Free	12.5%	662.33	Free
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	kg	5%	Free	12.5%	598.4	Free
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	5%	Free	12.5%	598.5	Free
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	5%	Free	12.5%	597.31	Free
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	kg	5%	Free	12.5%	598.67	Free
3821.00.00	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	kg	5%	Free	12.5%	598.67	Free
3822.00.00	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.	kg	5%	Free	12.5%	598.69	Free
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Industrial monocarboxylic fatty acids; acid oils from refining:						
3823.11.00	-- Stearic acid	kg	5%	Free	12.5%	512.18	Free
3823.12.00	-- Oleic acid	kg	5%	Free	12.5%	512.18	Free
3823.13.00	-- Tall oil fatty acids	kg	5%	Free	12.5%	512.18	Free
3823.19.00	-- Other	kg	5%	Free	12.5%	512.18	Free
3823.70.00	- Industrial fatty alcohols	kg	5%	Free	12.5%	512.17	Free
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.						
3824.10.00	- Prepared binders for foundry moulds or cores	kg	5%	Free	12.5%	598.99	Free
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	5%	Free	12.5%	598.99	Free
3824.40.00	- Prepared additives for cements, mortars or concretes	kg	5%	Free	12.5%	598.97	Free
3824.50.00	- Non-refractory mortars and concretes	kg	5%	Free	12.5%	598.98	Free
3824.60.00	- Sorbitol other than that of subheading 2905.44	kg	5%	Free	12.5%	598.99	Free
	- Mixtures containing halogenated derivatives of methane, ethane or propane:				12.5%		
3824.71.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	5%	Free	12.5%	598.99	Free
3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	5%	Free	12.5%	598.99	Free
3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	5%	Free	12.5%	598.99	Free
3824.74.00	-- Containing hydrochlorofluorocarbons HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	5%	Free	12.5%	598.99	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3824.75.00	-- Containing carbon tetrachloride	kg	5%	Free	12.5%	598.99	Free
3824.76.00	-- Containing 1,1,1,- trichloroethane (methyl chloroform)	kg	5%	Free	12.5%	598.99	Free
3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5%	Free	12.5%	598.99	Free
3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	5%	Free	12.5%	598.99	Free
3824.79.00	-- Other	kg	5%	Free	12.5%	598.99	Free
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3- dibromopropyl) phosphate :						
3824.81.00	-- Containing oxirane (ethylene oxide)	kg	5%	Free	12.5%	598.99	Free
3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	5%	Free	12.5%	598.99	Free
3824.83.00	-- Containing tris (2,3- dibromopropyl) phosphate	kg	5%	Free	12.5%	598.99	Free
3824.90.00	- Other	kg	5%	Free	12.5%	598.99	Free
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.						
3825.10.00	- Municipal waste	kg	5%	Free	12.5%	599.1	Free
3825.20.00	- Sewage sludge	kg	5%	Free	12.5%	599.1	Free
3825.30.00	- Clinical waste	kg	5%	Free	12.5%	599.2	Free
	- Waste organic solvents:						
3825.41.00	-- Halogenated	kg	5%	Free	12.5%	599.3	Free
3825.49.00	-- Other	kg	5%	Free	12.5%	599.3	Free
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	5%	Free	12.5%	599.4	Free
	- Other wastes from chemical or allied industries:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3825.61.00	-- Mainly containing organic constituents	kg	5%	Free	12.5%	599.9	Free
3825.69.00	-- Other	kg	5%	Free	12.5%	599.9	Free
3825.90.00	- Other	kg	5%	Free	12.5%	599.9	Free
3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	kg	5%	Free	12.5%	598.99	Free

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 27.20 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).
- 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 45cm, 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 300l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (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, 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.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
	I.- PRIMARY FORMS						
39.01	Polymers of ethylene, in primary forms.						
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	kg	Free	Free	12.5%	571.11	Free
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg	Free	Free	12.5%	571.12	Free
3901.30.00	- Ethylene-vinyl acetate copolymers	kg	Free	Free	12.5%	571.2	Free
3901.90.00	- Other	kg	Free	Free	12.5%	571.9	Free
39.02	Polymers of propylene or of other olefins, in primary forms.						
3902.10.00	- Polypropylene	kg	Free	Free	12.5%	575.11	Free
3902.20.00	- Polyisobutylene	kg	Free	Free	12.5%	575.12	Free
3902.30.00	- Propylene copolymers	kg	Free	Free	12.5%	575.13	Free
3902.90.00	- Other	kg	Free	Free	12.5%	575.19	Free
39.03	Polymers of styrene, in primary forms.						
	- Polystyrene:		Free	Free	12.5%		
3903.11.00	-- Expansible	kg	Free	Free	12.5%	572.11	Free
3903.19.00	-- Other	kg	Free	Free	12.5%	572.19	Free
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg	Free	Free	12.5%	572.91	Free
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	Free	Free	12.5%	572.92	Free
3903.90.00	- Other	kg	Free	Free	12.5%	572.99	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		Free				
3904.10.00	- Poly(vinyl chloride), not mixed with any other substances	kg	Free	Free	12.5%	573.11	Free
	- Other poly(vinyl chloride):						
3904.21.00	-- Non-plasticised	kg	Free	Free	12.5%	573.12	Free
3904.22.00	-- Plasticised	kg	Free	Free	12.5%	573.13	Free
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	Free	Free	12.5%	0573.91	Free
3904.40.00	- Other vinyl chloride copolymers	kg	Free	Free	12.5%	573.92	Free
3904.50.00	- Vinylidene chloride polymers	kg	Free	Free	12.5%	573.93	Free
	- Fluoro-polymers:						
3904.61.00	-- Polytetrafluoroethylene	kg	Free	Free	12.5%	573.94	Free
3904.69.00	-- Other	kg	Free	Free	12.5%	573.94	Free
3904.90.00	- Other	kg	Free	Free	12.5%	573.99	Free
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.						
	- Poly(vinyl acetate) :						
3905.12.00	-- In aqueous dispersion	kg	Free	Free	12.5%	575.91	Free
3905.19.00	-- Other	kg	Free	Free	12.5%	575.91	Free
	- Vinyl acetate copolymers:						
3905.21.00	-- In aqueous dispersion	kg	Free	Free	12.5%	575.91	Free
3905.29.00	-- Other	kg	Free	Free	12.5%	575.91	Free
3905.30.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	Free	Free	12.5%	575.92	Free
	- Other:						
3905.91.00	-- Copolymers	kg	Free	Free	12.5%	0575.92	Free
3905.99.00	-- Other	kg	Free	Free	12.5%	0575.92	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

39.06	Acrylic polymers in primary forms.		Free	Free	12.5%		
3906.10.00	- Poly(methyl methacrylate)	kg	Free	Free	12.5%	575.21	Free
3906.90.00	- Other	kg	Free	Free	12.5%	575.29	Free
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.						
3907.10.00	- Polyacetals	kg	Free	Free	12.5%	574.11	Free
3907.20.00	- Other polyethers	kg	Free	Free	12.5%	574.19	Free
3907.30.00	- Epoxide resins	kg	Free	Free	12.5%	574.2	Free
3907.40.00	- Polycarbonates	kg	Free	Free	12.5%	574.31	Free
3907.50.00	- Alkyd resins	kg	Free	Free	12.5%	574.32	Free
3907.60.00	- Poly(ethylene terephthalate)	kg	Free	Free	12.5%	574.33	Free
3907.70.00	- Poly (lactic acid)	kg	Free	Free	12.5%	574.39	Free
	- Other polyesters:						
3907.91.00	-- Unsaturated	kg	Free	Free	12.5%	574.34	Free
3907.99.00	-- Other	kg	Free	Free	12.5%	574.39	Free
39.08	Polyamides in primary forms.						
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg	Free	Free	12.5%	575.31	Free
3908.90.00	- Other	kg	Free	Free	12.5%	575.39	Free
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.						
3909.10.00	- Urea resins; thiourea resins	kg	Free	Free	12.5%	575.41	Free
3909.20.00	- Melamine resins	kg	Free	Free	12.5%	575.42	Free
3909.30.00	- Other amino-resins	kg	Free	Free	12.5%	575.43	Free
3909.40.00	- Phenolic resins	kg	Free	Free	12.5%	575.44	Free
3909.50.00	- Polyurethanes	kg	Free	Free	12.5%	575.45	Free
3910.00.00	Silicones in primary forms.	kg	Free	Free	12.5%	575.93	Free
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.						
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	Free	Free	12.5%	575.96	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3911.90.00	- Other	kg	Free	Free	12.5%	575.96	Free
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.						
	- Cellulose acetates:						
3912.11.00	-- Non-plasticised	kg	Free	Free	12.5%	575.51	Free
3912.12.00	-- Plasticised	kg	Free	Free	12.5%	575.52	Free
3912.20.00	- Cellulose nitrates (including collodions)	kg	Free	Free	12.5%	575.53	Free
	- Cellulose ethers:						
3912.31.00	-- Carboxymethylcellulose and its salts	kg	Free	Free	12.5%	575.54	Free
3912.39.00	-- Other	kg	Free	Free	12.5%	575.54	Free
3912.90.00	- Other	kg	Free	Free	12.5%	575.59	Free
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.						
3913.10.00	- Alginic acid, its salts and esters	kg	Free	Free	12.5%	575.94	Free
3913.90.00	- Other	kg	Free	Free	12.5%	575.95	Free
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	kg	Free	Free	12.5%	575.97	Free
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES						
39.15	Waste, parings and scrap, of plastics.						
3915.10.00	- Of polymers of ethylene	kg	15%	Free	12.5%	579.1	Free
3915.20.00	- Of polymers of styrene	kg	15%	Free	12.5%	579.2	Free
3915.30.00	- Of polymers of vinyl chloride	kg	15%	Free	12.5%	579.3	Free
3915.90.00	- Of other plastics	kg	15%	Free	12.5%	579.9	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.						
3916.10.00	- Of polymers of ethylene	kg	15%	Free	12.5%	583.1	Free
3916.20.00	- Of polymers of vinyl chloride	kg	15%	Free	12.5%	583.2	Free
3916.90.00	-Of other plastics	kg	15%	Free	12.5%	583.9	Free
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.						
3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	15%	Free	12.5%	581.1	Free
	- Tubes, pipes and hoses, rigid:						
3917.21.00	-- Of polymers of ethylene	kg	15%	Free	12.5%	581.2	Free
3917.22.00	-- Of polymers of propylene	kg	15%	Free	12.5%	581.2	Free
3917.23.00	-- Of polymers of vinyl chloride	kg	15%	Free	12.5%	581.2	Free
3917.29.00	-- Of other plastics	kg	15%	Free	12.5%	581.2	Free
	- Other tubes, pipes and hoses:						
3917.31.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	15%	Free	12.5%	581.3	Free
3917.32.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg	15%	Free	12.5%	581.4	Free
3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	15%	Free	12.5%	581.5	Free
3917.39.00	-- Other	kg	15%	Free	12.5%	581.6	Free
3917.40.00	- Fittings	kg	15%	Free	12.5%	581.7	Free
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.						
3918.10.00	- Of polymers of vinyl chloride	kg	15%	Free	12.5%	893.31	Free
3918.90.00	- Of other plastics	kg	15%	Free	12.5%	893.31	Free
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3919.10.00	- In rolls of a width not exceeding 20cm	kg	15%	Free	12.5%	582.11	Free
3919.90.00	- Other	kg	15%	Free	12.5%	582.19	Free
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.						
3920.10.00	- Of polymers of ethylene	kg	15%	Free	12.5%	582.21	Free
3920.20.00	- Of polymers of propylene	kg	15%	Free	12.5%	582.22	Free
3920.30.00	- Of polymers of styrene	kg	15%	Free	12.5%	582.23	Free
	- Of polymers of vinyl chloride:						
3920.43.00	-- Containing by weight not less than 6% of plasticisers	kg	15%	Free	12.5%	582.24	Free
3920.49.00	-- Other	kg	15%	Free	12.5%	582.24	Free
	- Of acrylic polymers:						
3920.51.00	-- Of poly(methyl methacrylate)	kg	15%	Free	12.5%	582.25	Free
3920.59.00	-- Other	kg	15%	Free	12.5%	582.25	Free
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyester :						
3920.61.00	-- Of polycarbonates	kg	15%	Free	12.5%	582.26	Free
3920.62.00	-- Of poly(ethylene terephthalate)	kg	15%	Free	12.5%	582.26	Free
3920.63.00	-- Of unsaturated polyesters	kg	15%	Free	12.5%	582.26	Free
3920.69.00	-- Of other polyesters	kg	15%	Free	12.5%	582.26	Free
	- Of cellulose or its chemical derivatives:						
3920.71.00	-- Of regenerated cellulose	kg	15%	Free	12.5%	582.28	Free
3920.73.00	-- Of cellulose acetate	kg	15%	Free	12.5%	582.28	Free
3920.79.00	-- Of other cellulose derivatives	kg	15%	Free	12.5%	582.28	Free
	- Of other plastics:						
3920.91.00	-- Of poly(vinyl butyral)	kg	15%	Free	12.5%	582.29	Free
3920.92.00	-- Of polyamides	kg	15%	Free	12.5%	582.29	Free
3920.93.00	-- Of amino-resins	kg	15%	Free	12.5%	582.29	Free
3920.94.00	-- Of phenolic resins	kg	15%	Free	12.5%	582.29	Free
3920.99.00	-- Of other plastics	kg	15%	Free	12.5%	582.29	Free
39.21	Other plates, sheets, film, foil and strip, of plastics.						
	- Cellular:						
3921.11.00	-- Of polymers of styrene	kg	15%	Free	12.5%	582.91	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

3921.12.00	-- Of polymers of vinyl chloride	kg	15%	Free	12.5%	582.91	Free
3921.13.00	-- Of polyurethanes	kg	15%	Free	12.5%	582.91	Free
3921.14.00	-- Of regenerated cellulose	kg	15%	Free	12.5%	582.91	Free
3921.19.00	-- Of other plastics	kg	15%	Free	12.5%	582.91	Free
3921.90.00	- Other	kg	15%	Free	12.5%	582.99	Free
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.						
3922.10.00	- Baths, shower-baths, sinks and wash-basins	kg	15%	Free	12.5%	893.21	Free
3922.20.00	- Lavatory seats and covers	kg	15%	Free	12.5%	893.21	Free
3922.90.00	- Other	kg	15%	Free	12.5%	893.21	Free
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.						
	- Boxes, cases, crates and similar articles :						
3923.10.10	--- Biodegradable	kg	Free	Free	12.5%	893.19	Free
3923.10.90	--- Other	kg	15%	Free	12.5%	893.19	Free
	- Sacks and bags (including cones) :						
	-- Of polymers of ethylene :						
3923.21.10	--- Biodegradable	kg	Free	Free	12.5%	893.11	Free
3923.21.90	--- Other	kg	15%	Free	12.5%	893.11	Free
	-- Of other plastics :						
3923.29.10	--- Biodegradable	kg	Free	Free	12.5%	893.11	Free
3923.29.90	--- Other	kg	15%	Free	12.5%	893.11	Free
3923.30.00	- Carboys, bottles, flasks and similar articles	kg	15%	Free	12.5%	893.19	Free
3923.40.00	- Spools, cops, bobbins and similar supports	kg	15%	Free	12.5%	893.19	Free
3923.50.00	-Stoppers, lids, caps and other closures	kg	15%	Free	12.5%	893.19	Free
3923.90.00	- Other	kg	15%	Free	12.5%	893.19	Free
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.						
3924.10.00	- Tableware and kitchenware	kg	15%	Free	12.5%	893.32	Free
3924.90.00	- Other	kg	15%	Free	12.5%	893.32	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

39.25	Builders' ware of plastics, not elsewhere specified or included.						
	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300L :						
3925.10.10	- - - Fibreglass tanks	kg	30%	Free	12.5%	893.29	Free
3925.10.20	- - - Polytanks	kg	30%	Free	12.5%	893.29	Free
3925.10.90	- - - Other	kg	30%	Free	12.5%	893.29	Free
3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	30%	Free	12.5%	893.29	Free
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	30%	Free	12.5%	893.29	Free
3925.90.00	- Other	kg	30%	Free	12.5%	893.29	Free
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.						
3926.10.00	- Office or school supplies	kg	15%	Free	12.5%	893.24	Free
3926.20.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	kg	15%	Free	12.5%		Free
3926.30.00	- Fittings for furniture, coachwork or the like	kg	15%	Free	12.5%	893.95	Free
3926.40.00	- Statuettes and other ornamental articles	kg	15%	Free	12.5%	893.99	Free
3926.90.00	- Other	kg	15%	Free	12.5%	893.99	Free

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°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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 5mm, 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.						
4001.10.00	- Natural rubber latex, whether or not pre-vulcanised	kg	5%	Free	12.5%	231.1	Free
	- Natural rubber in other forms:						
4001.21.00	-- Smoked sheets	kg	5%	Free	12.5%	231.21	Free
4001.22.00	-- Technically specified natural rubber (TSNR)	kg	5%	Free	12.5%	231.25	Free
4001.29.00	-- Other	kg	5%	Free	12.5%	231.29	Free
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5%	Free	12.5%	231.3	Free
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) :						
4002.11.00	-- Latex	kg	5%	Free	12.5%	232.11	Free
4002.19.00	-- Other	kg	5%	Free	12.5%	232.11	Free
4002.20.00	- Butadiene rubber (BR)	kg	5%	Free	12.5%	232.12	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :						
4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%	Free	12.5%	232.13	Free
4002.39.00	-- Other	kg	5%	Free	12.5%	232.13	Free
	- Chloroprene (chlorobutadiene) rubber (CR) :						
4002.41.00	-- Latex	kg	5%	Free	12.5%	232.14	Free
4002.49.00	-- Other	kg	5%	Free	12.5%	232.14	Free
	- Acrylonitrile-butadiene rubber (NBR):						
4002.51.00	-- Latex	kg	5%	Free	12.5%	232.15	Free
4002.59.00	-- Other	kg	5%	Free	12.5%	232.15	Free
4002.60.00	- Isoprene rubber (IR)	kg	5%	Free	12.5%	232.16	Free
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%	Free	12.5%	232.17	Free
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	kg	5%	Free	12.5%	232.18	Free
	- Other:						
4002.91.00	-- Latex	kg	5%	Free	12.5%	232.19	Free
4002.99.00	-- Other	kg	5%	Free	12.5%	232.19	Free
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	5%	Free	12.5%	232.21	Free
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	5%	Free	12.5%	232.22	Free
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.						
4005.10.00	- Compounded with carbon black or silica	kg	5%	Free	12.5%	621.11	Free
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	kg	5%	Free	12.5%	621.12	Free
	- Other :						
4005.91.00	-- Plates, sheets and strip	kg	5%	Free	12.5%	621.19	Free
4005.99.00	-- Other	kg	5%	Free	12.5%	621.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.						
4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	5%	Free	12.5%	621.21	Free
4006.90.00	- Other	kg	5%	Free	12.5%	621.29	Free
4007.00.00	Vulcanised rubber thread and cord.	kg	5%	Free	12.5%	621.31	Free
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.						
	- Of cellular rubber :						
4008.11.00	-- Plates, sheets and strip	kg	5%	Free	12.5%	621.32	Free
4008.19.00	-- Other	kg	5%	Free	12.5%	621.32	Free
	- Of non-cellular rubber :						
4008.21.00	-- Plates, sheets and strip	kg	5%	Free	12.5%	621.33	Free
4008.29.00	-- Other	kg	5%	Free	12.5%	621.33	Free
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 :						
4009.11.00	-- Without fittings	kg	5%	Free	12.5%	621.41	Free
4009.12.00	-- With fittings	kg	5%	Free	12.5%	621.45	Free
	- Reinforced or otherwise combined only with metal :						
4009.21.00	-- Without fittings	kg	5%	Free	12.5%	621.42	Free
4009.22.00	-- With fittings	kg	5%	Free	12.5%	621.45	Free
	- Reinforced or otherwise combined only with textile materials :						
4009.31.00	-- Without fittings	kg	5%	Free	12.5%	621.43	Free
4009.32.00	-- With fittings	kg	5%	Free	12.5%	621.45	Free
	- Reinforced or otherwise combined with other materials :						
4009.41.00	-- Without fittings	kg	5%	Free	12.5%	621.44	Free
4009.42.00	-- With fittings	kg	5%	Free	12.5%	621.45	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

40.10	Conveyor or transmission belts or belting, of vulcanised rubber.						
	- Conveyor belts or belting :						
4010.11.00	-- Reinforced only with metal	kg	5%	Free	12.5%	629.22	Free
4010.12.00	-- Reinforced only with textile materials	kg	5%	Free	12.5%	629.22	Free
4010.19.00	-- Other	kg	5%	Free	12.5%	629.22	Free
	- Transmission belts or belting :						
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	kg	5%	Free	12.5%	629.21	Free
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	kg	5%	Free	12.5%	629.21	Free
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	kg	5%	Free	12.5%	629.21	Free
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	kg	5%	Free	12.5%	629.21	Free
4010.35.00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	5%	Free	12.5%	629.21	Free
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	kg	5%	Free	12.5%	629.21	Free
4010.39.00	-- Other	kg	5%	Free	12.5%	629.21	Free
40.11	New pneumatic tires, of rubber.						
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	20%	Free	12.5%	625.1	Free
4011.20.00	- Of a kind used on buses or lorries	u	20%	Free	12.5%	625.2	Free
4011.30.00	- Of a kind used on aircraft	u	10%	Free	12.5%	625.3	Free
4011.40.00	- Of a kind used on motorcycles	u	20%	Free	12.5%	625.41	Free
4011.50.00	- Of a kind used on bicycles	u	10%	Free	12.5%	625.42	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other, having a "herring-bone" or similar tread:						
4011.61.00	-- Of a kind used on agricultural or forestry vehicles and machines	u	Free	Free	12.5%	625.51	Free
4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	u	Free	Free	12.5%	625.51	Free
4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	u	Free	Free	12.5%	625.51	Free
4011.69.00	-- Other	u	Free	Free	12.5%	625.51	Free
	- Other:						
4011.92.00	-- Of a kind used on agricultural or forestry vehicles and machines	u	Free	Free	12.5%	625.59	Free
4011.93.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	u	Free	Free	12.5%	625.59	Free
4011.94.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	u	Free	Free	12.5%	625.59	Free
4011.99.00	-- Other	u	10%	Free	12.5%	625.59	Free
40.12	Rethreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.						
	- Rethreaded tires:						
4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	30%	Free	12.5%	625.92	Free
4012.12.00	-- Of a kind used on buses or lorries	u	30%	Free	12.5%	625.92	Free
4012.13.00	-- Of a kind used on aircraft	u	30%	Free	12.5%	625.92	Free
4012.19.00	-- Other	u	30%	Free	12.5%	625.92	Free
4012.20.00	- Used pneumatic tyres	u	30%	Free	12.5%	625.92	Free
4012.90.00	- Other	u	30%	Free	12.5%	625.92	Free
40.13	Inner tubes, of rubber.						
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	10%	Free	12.5%	625.91	Free
4013.20.00	- Of a kind used on bicycles	u	10%	Free	12.5%	625.91	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4013.90.00	- Other	u	10%	Free	12.5%	625.91	Free
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.						
4014.10.00	- Sheath contraceptives	u	Free	Free	12.5%	629.11	Free
	- Other :						
4014.9010	--- Teats	u	Free	Free	12.5%	629.11	Free
4014.9090	--- Other	u	Free	Free	12.5%	629.11	Free
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:						
4015.11.00	-- Surgical	u	Free	Free	12.5%	848.22	Free
4015.19.00	-- Other	u	10%	Free	12.5%	848.22	Free
4015.90.00	- Other	u	10%	Free	12.5%	848.29	Free
40.16	Other articles of vulcanised rubber other than hard rubber.						
4016.10.00	- Of cellular rubber	u	10%	Free	12.5%	629.92	Free
	- Other:						
4016.91.00	-- Floor coverings and mats	u	10%	Free	12.5%	629.99	Free
4016.92.00	-- Erasers	u	10%	Free	12.5%	629.99	Free
4016.93.00	-- Gaskets, washers and other seals	u	10%	Free	12.5%	629.99	Free
4016.94.00	-- Boat or dock fenders, whether or not inflatable	u	10%	Free	12.5%	629.99	Free
4016.95.00	-- Other inflatable articles	u	10%	Free	12.5%	629.99	Free
4016.99.00	-- Other	u	10%	Free	12.5%	629.99	Free
4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	u	10%	Free	12.5%	629.91	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
4101.20.00	- Whole hides and skins, unsplit of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	kg	Free	Free	12.5%	0211.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4101.50.00	- Whole hides and skins, of a weight exceeding 16kg	kg	Free	Free	12.5%	0211.29	Free
4101.90.00	- Other, including butts, bends and bellies	kg	Free	Free	12.5%	0211.29	Free
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.						
4102.10.00	- With wool on	kg	Free	Free	12.5%	0211.6	Free
	- Without wool on:						
4102.21.00	-- Pickled	kg	Free	Free	12.5%	0211.7	Free
4102.29.00	-- Other	kg	Free	Free	12.5%	0211.7	Free
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.						
4103.20.00	- Of reptiles	kg	Free	Free	12.5%	0211.99	Free
4103.30.00	- Of swine	kg	Free	Free	12.5%	0211.99	Free
4103.90.00	- Other	kg	Free	Free	12.5%	0211.99	Free
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):						
4104.11.00	-- Full grains, unsplit; grain splits	kg	Free	Free	12.5%	0611.43	Free
4104.19.00	-- Other	kg	Free	Free	12.5%	0611.43	Free
	- In the dry state (crust):						
4104.41.00	-- Full grains, unsplit; grain splits	kg	Free	Free	12.5%	0611.44	Free
4104.49.00	-- Other	kg	Free	Free	12.5%	0611.44	Free
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4105.10.00	- In the wet state (including wet-blue)	kg	Free	Free	12.5%	0611.51	Free
4105.30.00	- In the dry state (crust)	kg	Free	Free	12.5%	0611.51	Free
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:						
4106.21.00	-- In the wet state (including wet-blue)	kg	Free	Free	12.5%	0611.61	Free
4106.22.00	-- In the dry state (crust)	kg	Free	Free	12.5%	0611.61	Free
	- Of swine:						
4106.31.00	-- In the wet state (including wet-blue)	kg	Free	Free	12.5%	0611.71	Free
4106.32.00	-- In the dry state (crust)	kg	Free	Free	12.5%	0611.71	Free
4106.40.00	- Of reptiles	kg	Free	Free	12.5%	0611.72	Free
	- Other:						
4106.91.00	-- In the wet state (including wet-blue)	kg	Free	Free	12.5%	0611.79	Free
4106.92.00	-- In the dry state (crust)	kg	Free	Free	12.5%	0611.79	Free
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:						
4107.11.00	-- Full grains, unsplit	kg	Free	Free	12.5%	0611.45	Free
4107.12.00	-- Grain splits	kg	Free	Free	12.5%	0611.45	Free
4107.19.00	-- Other	kg	Free	Free	12.5%	0611.45	Free
	- Other, including sides:						
4107.91.00	-- Full grains, unsplit	kg	Free	Free	12.5%	0611.45	Free
4107.92.00	-- Grain splits	kg	Free	Free	12.5%	0611.45	Free
4107.99.00	-- Other	kg	Free	Free	12.5%	0611.45	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4112.00.00	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.	kg	Free	Free	12.5%	611.52	Free
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.						
4113.10.00	- Of goats or kids	kg	Free	Free	12.5%	0611.62	Free
4113.20.00	- Of swine	kg	Free	Free	12.5%	0611.71	Free
4113.30.00	- Of reptiles	kg	Free	Free	12.5%	0611.72	Free
4113.90.00	- Other	kg	Free	Free	12.5%	0611.79	Free
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.						
4114.10.00	- Chamois (including combination chamois) leather	kg	Free	Free	12.5%	0611.81	Free
4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg	Free	Free	12.5%	0611.83	Free
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.						
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	Free	Free	12.5%	0611.2	Free
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	Free	Free	12.5%	0211.91	Free

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 purpose of this Chapter, the term “leather” includes chamois (including combination chamois leather, patent leather, patent laminated leather and metallised 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 1 above, heading 42.02 does not cover :
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 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).

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	Free	Free	12.5%	0612.2	Free
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, 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.						
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:						
4202.11.00	-- With outer surface of leather, of composition leather	u	15%	Free	12.5%	0831.21	Free
4202.12.00	-- With outer surface of plastics or of textile materials	u	15%	Free	12.5%	0831.22	Free
4202.19.00	-- Other	u	15%	Free	12.5%	0831.29	Free
	- Handbags, whether or not with shoulder strap, including those without handle:						
4202.21.00	-- With outer surface of leather, of composition leather	u	15%	Free	12.5%	0831.11	Free
4202.22.00	-- With outer surface of plastic sheeting or of textile materials	u	15%	Free	12.5%	0831.12	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4202.29.00	-- Other	u	15%	Free	12.5%	0831.19	Free
	- Articles of a kind normally carried in the pocket or in the handbag :						
4202.31.00	-- With outer surface of leather, of composition leather	kg	15%	Free	12.5%	0831.91	Free
4202.32.00	-- With outer surface of plastic sheeting or of textile materials	kg	15%	Free	12.5%	0831.91	Free
4202.39.00	-- Other	kg	15%	Free	12.5%	0831.91	Free
	- Other:						
4202.91.00	-- With outer surface of leather, of composition leather	kg	15%	Free	12.5%	0831.99	Free
4202.92.00	-- With outer surface of plastic sheeting or of textile materials	kg	15%	Free	12.5%	0831.99	Free
4202.99.00	-- Other	kg	15%	Free	12.5%	0831.99	Free
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.						
4203.10.00	- Articles of apparel	kg	15%	Free	12.5%	0848.11	Free
	- Gloves, mittens and mitts:						
4203.21.00	-- Specially designed for use in sports	kg	15%	Free	12.5%	0894.77	Free
4203.29.00	-- Other	kg	15%	Free	12.5%	0848.12	Free
4203.30.00	- Belts and bandoliers	kg	15%	Free	12.5%	0848.13	Free
4203.40.00	- Other clothing accessories	kg	15%	Free	12.5%	0848.19	Free
4205.00.00	Other articles of leather or of composition leather.	kg	15%	Free	12.5%	0612.9	Free
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	kg	15%	Free	12.5%	0899.91	Free

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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
4301.10.00	- Of mink, whole, with or without head, tail or paws	kg	Free	Free	12.5%	0212.1	Free
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	Free	Free	12.5%	0212.2 2	Free
4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	Free	Free	12.5%	0212.2 5	Free
4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	Free	Free	12.5%	0212.2 9	Free
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	Free	Free	12.5%	0212.3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
4302.11.00	-- Of mink	kg	Free	Free	12.5%	0613.1 1	Free
4302.19.00	-- Other	kg	Free	Free	12.5%	0613.1 9	Free
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	Free	Free	12.5%	0613.2	Free
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	Free	Free	12.5%	0613.3	Free
43.03	Articles of apparel, clothing accessories and other articles of furskin.						
4303.10.00	- Articles of apparel and clothing accessories	kg	Free	Free	12.5%	0848.3 1	Free
4303.90.00	- Other	kg	Free	Free	12.5%	0848.3 1	Free
4304.00.00	Artificial fur and articles thereof.	kg	Free	Free	12.5%	0848.3 2	Free

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

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) 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 Notes.

1.- For the purposes of subheadings 4401.31 the expression “wood pellet” 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.

2.- For the purpose of subheading 4403.31 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression “tropical wood” means one of the following types of wood :

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	15%	Free	12.5%	0245.01	Free
	- Wood in chips or particles:						
4401.21.00	-- Coniferous	kg	15%	Free	12.5%	0246.11	Free
4401.22.00	-- Non-coniferous	kg	15%	Free	12.5%	0246.15	Free
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :						
4401.31.00	--Wood pellets	kg	15%	Free	12.5%	0246.2	Free
4401.39.00	--Other	kg	15%	Free	12.5%	0246.2	Free
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4402.10.00	- Of bamboo	kg	15%	Free	12.5%	0245.0 2	Free
4402.90.00	- Other	kg	15%	Free	12.5%	0245.0 2	Free
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
4403.10.00	- Treated with paint, stains, creosote or other preservatives	m ³	15%	Free	12.5%	0247.3	5% plus 3,000vt per m ³
4403.20.00	- Other, coniferous	m ³	15%	Free	12.5%	0247.4	5% plus 3,000vt per m ³
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:						
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	15%	Free	12.5%	0247.5	5% plus 3,000vt per m ³
4403.49.00	-- Other	m ³	15%	Free	12.5%	0247.5	5% plus 3,000vt per m ³
	- Other:						
4403.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	15%	Free	12.5%	0247.9	5% plus 3,000vt per m ³
4403.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	15%	Free	12.5%	0247.9	5% plus 3,000vt per m ³
4403.99.00	-- Other	m ³	15%	Free	12.5%	0247.9	5% plus 3,000vt per m 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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4404.10.00	- Coniferous	kg	15%	Free	12.5%	0634.9 1	Free
4404.20.00	- Non-coniferous	kg	15%	Free	12.5%	0634.9 1	Free
4405.00.00	Wood wool; wood flour.	kg	15%	Free	12.5%	0634.9 3	Free
44.06	Railway or tramway sleepers (cross-ties) of wood.						
4406.10.00	- Not impregnated	m ³	15%	Free	12.5%	0248.1 1	Free
4406.90.00	- Other	m ³	15%	Free	12.5%	0248.1 9	Free
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.						
4407.10.00	- Coniferous	m ³	15%	Free	12.5%	0248.2	Free
	- Of tropical wood specified in Subheading Note 2 to this Chapter:						
4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	m ³	15%	Free	12.5%	0248.4	Free
4407.22.00	Virola, Imbuia and Balsa	m ³	15%	Free	12.5%	0248.4	Free
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	15%	Free	12.5%	0248.4	Free
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	15%	Free	12.5%	0248.4	Free
4407.27.00	-- Sapelli	m ³	15%	Free	12.5%	0248.4	Free
4407.28.00	-- Iroko	m ³	15%	Free	12.5%	0248.4	Free
4407.29.00	-- Other	m ³	15%	Free	12.5%	0248.4	Free
	- Other:						
4407.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	15%	Free	12.5%	0248.4	Free
4407.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	15%	Free	12.5%	0248.4	Free
4407.93.00	-- Of maple (<i>Acer spp.</i>)	m ³	15%	Free	12.5%	0248.4	Free
4407.94.00	-- Of cherry (<i>Prunus spp.</i>)	m ³	15%	Free	12.5%	0248.4	Free
4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	15%	Free	12.5%	0248.4	Free
4407.99.00	-- Othe	m ³	15%	Free	12.5%	0248.4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other 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 6mm.						
4408.10.00	- Coniferous	kg	15%	Free	12.5%	0634.1 2	Free
	- Of tropical wood specified in Subheading Note 2 to this Chapter:						
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	15%	Free	12.5%	0634.1 2	Free
4408.39.00	-- Other	kg	15%	Free	12.5%	0634.1 2	Free
4408.90.00	- Other	kg	15%	Free	12.5%	0634.1 2	Free
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.						
4409.10.00	- Coniferous	kg	15%	Free	12.5%	0248.3	Free
	- Non-coniferous :						
4409.21.00	-- Of bamboo	kg	15%	Free	12.5%	0248.5	Free
4409.29.00	-- Other	kg	15%	Free	12.5%	0248.5	Free
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:						
4410.11.00	-- Particle board	kg	15%	Free	12.5%	0634.2 2	Free
4410.12.00	-- Oriented strand board (OSB)	kg	15%	Free	12.5%	0634.2 2	Free
4410.19.00	-- Other	kg	15%	Free	12.5%	0634.2 2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4410.90.00	- Other	kg	15%	Free	12.5%	0634.2 3	Free
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.						
	- Medium density fibreboard (MDF):						
4411.12.00	-- Of a thickness not exceeding 5mm	kg	15%	Free	12.5%	0634.5 4	Free
4411.13.00	-- Of a thickness exceeding 5mm but not exceeding 9mm	kg	15%	Free	12.5%	0634.5 4	Free
4411.14.00	-- Of a thickness exceeding 9 mm	kg	15%	Free	12.5%	0634.5 4	Free
	- Other :						
4411.92.00	- Of a density exceeding 0.8 g/cm ³	kg	15%	Free	12.5%	0634.5 9	Free
4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8g/cm	kg	15%	Free	12.5%	0634.5 4	Free
4411.94.00	-- Of a density exceeding 0.5 g/cm ³	kg	15%	Free	12.5%	0634.5 4	Free
44.12	Plywood, veneered panels and similar laminated wood.						
4412.10.00	- Of bamboo	m ³	15%	Free	12.5%	0634.3 2	Free
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:						
4412.31.00	- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	15%	Free	12.5%	0634.3 1	Free
4412.32.00	- Other, with at least one outer ply of non-coniferous wood	m ³	15%	Free	12.5%	0634.3 1	Free
4412.39.00	-- Other	m ³	15%	Free	12.5%	0634.3 1	Free
	- Other:						
4412.94.00	-- Blockboard,laminboard and battenboard	kg	15%	Free	12.5%	0634.3 3	Free
4412.99.00	-- Other	kg	15%	Free	12.5%	0634.3 9	Free
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	kg	15%	Free	12.5%	0634.2 1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	15%	Free	12.5%	0635.4 1	Free
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.						
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	15%	Free	12.5%	0635.1 1	Free
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	u	15%	Free	12.5%	0635.1 2	Free
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	15%	Free	12.5%	0635.2	Free
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	15%	Free	12.5%	0635.9 1	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.						
4418.10.00	- Windows, French-windows and their frames	kg	15%	Free	12.5%	0635.3 1	Free
4418.20.00	- Doors and their frames and thresholds	kg	15%	Free	12.5%	0635.3 2	Free
4418.40.00	- Shuttering for concrete constructional work	kg	15%	Free	12.5%	0635.3 9	Free
4418.50.00	- Shingles and shakes	kg	15%	Free	12.5%	0635.3 3	Free
4418.60.00	- Posts and beams	kg	15%	Free	12.5%	0635.3 9	Free
	- Assembled flooring panels :						
4418.71.00	-- For mosaic floors	kg	15%	Free	12.5%	0635.3 4	Free
4418.72.00	-- Other multilayer	kg	15%	Free	12.5%	0635.3 4	Free
4418.79.00	-- Other	kg	15%	Free	12.5%	0635.3 4	Free
4418.90.00	- Other	kg	15%	Free	12.5%	0635.3 9	Free
4419.00.00	Tableware and kitchenware, of wood.	kg	15%	Free	12.5%	0635.4 2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
4420.10.00	- Statuettes and other ornaments, of wood	kg	15%	Free	12.5%	0635.4 9	Free
4420.90.00	-- Other	kg	15%	Free	12.5%	0635.4 9	Free
44.21	Other articles of wood.						
4421.10.00	- Clothes hangers	kg	15%	Free	12.5%	0635.9 9	Free
	- Other :						
4421.90.10	--- Wooden palings, fencing	kg	15%	Free	12.5%	0635.9 9	Free
4421.90.90	--- Other	kg	15%	Free	12.5%	0635.9 9	Free

Chapter 45

Cork and articles of cork

Notes.

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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.						
4501.10.00	- Natural cork, raw or simply prepared	kg	Free	Free	12.5%	0244.02	Free
4501.90.00	- Other	kg	Free	Free	12.5%	0244.03	Free
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg	Free	Free	12.5%	0244.02	Free
45.03	Articles of natural cork.						
4503.10.00	- Corks and stoppers	kg	Free	Free	12.5%	0633.11	Free
4503.90.00	- Other	kg	Free	Free	12.5%	0633.19	Free
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.						
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	Free	Free	12.5%	0633.21	Free
4504.90.00	- Other	kg	Free	Free	12.5%	0633.29	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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						
4601.21.00	-- Of bamboo	kg	20%	Free	12.5%	0899.74	Free
4601.22.00	-- Of rattan	kg	20%	Free	12.5%	0899.74	Free
4601.29.00	-- Other	kg	20%	Free	12.5%	0899.74	Free
	- Other:						
4601.92.00	-- Of bamboo	kg	20%	Free	12.5%	0899.79	Free
4601.93.00	-- Of rattan	kg	20%	Free	12.5%	0899.79	Free
4601.94.00	-- Of other vegetable materials	kg	20%	Free	12.5%	0899.79	Free
4601.99.00	-- Other	kg	20%	Free	12.5%	0899.79	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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						
4602.11.00	-- Of bamboo	kg	20%	Free	12.5%	0899.71	Free
4602.12.00	-- Of rattan	kg	20%	Free	12.5%	0899.71	Free
4602.19.00	-- Other	kg	20%	Free	12.5%	0899.71	Free
4602.90.00	- Other	kg	20%	Free	12.5%	0899.71	Free

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

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
4701.00.00	Mechanical wood pulp.	kg	Free	Free	12.5%	0251.2	Free
4702.00.00	Chemical wood pulp, dissolving grades.	kg	Free	Free	12.5%	0251.3	Free
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.						
	- Unbleached:						
4703.11.00	-- Coniferous	kg	Free	Free	12.5%	0251.41	Free
4703.19.00	-- Non-coniferous	kg	Free	Free	12.5%	0251.42	Free
	- Semi-bleached or bleached:						
4703.21.00	-- Coniferous	kg	Free	Free	12.5%	0251.51	Free
4703.29.00	-- Non-coniferous	kg	Free	Free	12.5%	0251.52	Free
47.04	Chemical wood pulp, sulphite, other than dissolving grades.						
	- Unbleached:						
4704.11.00	-- Coniferous	kg	Free	Free	12.5%	0251.61	Free
4704.19.00	-- Non-coniferous	kg	Free	Free	12.5%	0251.61	Free
	- Semi-bleached or bleached:						
4704.21.00	-- Coniferous	kg	Free	Free	12.5%	0251.62	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4704.29.00	-- Non-coniferous	kg	Free	Free	12.5%	0251.62	Free
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	Free	Free	12.5%	0251.91	Free
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.						
4706.10.00	- Cotton linters pulp	kg	Free	Free	12.5%	0251.92	Free
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Free	Free	12.5%	0251.92	Free
4706.30.00	- Other, of bamboo	kg	Free	Free	12.5%	0251.92	Free
	- Other:						
4706.91.00	-- Mechanical	kg	Free	Free	12.5%	0251.92	Free
4706.92.00	-- Chemical	kg	Free	Free	12.5%	0251.92	Free
4706.93.00	-- Obtained by a combination of mechanical and chemical processes	kg	Free	Free	12.5%	0251.92	Free
47.07	Recovered (waste and scrap) paper or paperboard.						
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Free	Free	12.5%	0251.11	Free
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Free	Free	12.5%	0251.12	Free
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Free	Free	12.5%	0251.13	Free
4707.90.00	- Other, including unsorted waste and scrap	kg	Free	Free	12.5%	0251.19	Free

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 m²).
- 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 napkins 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 40g/m² and not more than 65g/m².
- 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 80g/m², or

2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 1. weighing not more than 80g/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 2.5kPa·m²/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5kPa·m²/g.

For paper or paperboard weighing more than 150g/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 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

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

- 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 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15cm 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 45cm and not more than 160cm, 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 115g/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/m ²	Minimum Mullen bursting strength KPa
115	393
125	417
200	637
300	824
400	961

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

- (a) Having a Mullen burst index of not less than 3.7kPa·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/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross Direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 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 combinations 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 mechanical and chemical process, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4newtons/g/m² at 50% relative humidity, at 23°C.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- 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 2kPa·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 1.47kPa·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 72g/m², with a coating weight not exceeding 15g/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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
4801.00.00	Newsprint, in rolls or sheets.	kg	10%	Free	12.5%	0641.1	Free
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.						
4802.10.00	- Hand-made paper and paperboard	kg	10%	Free	12.5%	0641.21	Free
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	10%	Free	12.5%	0641.22	Free
4802.40.00	- Wallpaper base	kg	10%	Free	12.5%	0641.24	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:						
4802.54.00	-- Weighing less than 40g/m ²	kg	10%	Free	12.5%	0641.26	Free
4802.55.00	-- Weighing 40g/m ² or more but not more than 150g/m ² , in rolls	kg	10%	Free	12.5%	0641.26	Free
4802.56.00	-- Weighing 40g/m ² or more but not more than 150g/m ² , in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10%	Free	12.5%	0641.26	Free
4802.57.00	-- Other, weighing 40g/m ² or more but not more than 150g/m ²	kg	10%	Free	12.5%	0641.26	Free
4802.58.00	-- Weighing more than 150g/m ²	kg	10%	Free	12.5%	0641.26	Free
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:						
4802.61.00	-- In rolls	kg	10%	Free	12.5%	0641.29	Free
4802.62.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10%	Free	12.5%	0641.29	Free
4802.69.00	-- Other	kg	10%	Free	12.5%	0641.29	Free
4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	kg	10%	Free	12.5%	0641.63	Free
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.						
	- Kraftliner:						
4804.11.00	-- Unbleached	kg	10%	Free	12.5%	0641.41	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4804.19.00	-- Other	kg	10%	Free	12.5%	0641.41	Free
	- Sack kraft paper:						
4804.21.00	-- Unbleached	kg	10%	Free	12.5%	0641.42	Free
4804.29.00	-- Other	kg	10%	Free	12.5%	0641.42	Free
	- Other kraft paper and paperboard weighing 150g/m ² or less:						
4804.31.00	-- Unbleached	kg	10%	Free	12.5%	0641.46	Free
4804.39.00	-- Other	kg	10%	Free	12.5%	0641.46	Free
	- Other kraft paper and paperboard weighing more than 150g/m ² but less than 225g/m ² :						
4804.41.00	-- Unbleached	kg	10%	Free	12.5%	0641.47	Free
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%	Free	12.5%	0641.47	Free
4804.49.00	-- Other	kg	10%	Free	12.5%	0641.47	Free
	- Other kraft paper and paperboard weighing 225g/m ² or more:						
4804.51.00	-- Unbleached	kg	10%	Free	12.5%	0641.48	Free
4804.52.00	-- 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	kg	10%	Free	12.5%	0641.48	Free
4804.59.00	-- Other	kg	10%	Free	12.5%	0641.48	Free
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:						
4805.11.00	-- Semi-chemical fluting paper	kg	10%	Free	12.5%	0641.51	Free
4805.12.00	-- Straw fluting paper	kg	10%	Free	12.5%	0641.51	Free
4805.19.00	-- Other	kg	10%	Free	12.5%	0641.51	Free
	- Testliner (recycled liner board):						
4805.24.00	-- Weighing 150g/m ² or less	kg	10%	Free	12.5%	0641.54	Free
4805.25.00	-- Weighing more than 150g/m ²	kg	10%	Free	12.5%	0641.54	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4805.30.00	- Sulphite wrapping paper	kg	10%	Free	12.5%	0641.52	Free
4805.40.00	- Filter paper and paperboard	kg	10%	Free	12.5%	0641.56	Free
4805.50.00	- Felt paper and paperboard	kg	10%	Free	12.5%	0641.56	Free
	- Other:						
4805.91.00	-- Weighing 150g/m ² or less	kg	10%	Free	12.5%	0641.59	Free
4805.92.00	-- Weighing more than 150g/m ² but less than 225g/m ²	kg	10%	Free	12.5%	0641.59	Free
4805.93.00	-- Weighing 225g/m ² or more	kg	10%	Free	12.5%	0641.59	Free
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.						
4806.10.00	- Vegetable parchment	kg	10%	Free	12.5%	0641.53	Free
4806.20.00	- Greaseproof papers	kg	10%	Free	12.5%	0641.53	Free
4806.30.00	- Tracing papers	kg	10%	Free	12.5%	0641.53	Free
4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	10%	Free	12.5%	0641.53	Free
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	10%	Free	12.5%	0641.92	Free
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.						
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	10%	Free	12.5%	0641.64	Free
4808.40.00	-Kraft paper, crepe crinkled, wether or not embossed or perforated	kg	10%	Free	12.5%	0641.69	Free
4808.90.00	- Other	kg	10%	Free	12.5%	0641.69	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
4809.20.00	- Self-copy paper	kg	10%	Free	12.5%	0641.31	Free
4809.90.00	- Other	kg	10%	Free	12.5%	0641.64	Free
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.						
	- 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:						
4810.13.00	-- In rolls	kg	10%	Free	12.5%	0641.32	Free
4810.14.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	10%	Free	12.5%	0641.32	Free
4810.19.00	-- Other	kg	10%	Free	12.5%	0641.32	Free
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:						
4810.22.00	-- Light-weight coated paper	kg	10%	Free	12.5%	0641.34	Free
4810.29.00	-- Other	kg	10%	Free	12.5%	0641.34	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:						
4810.31.00	-- 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 150g/m ² or less	kg	10%	Free	12.5%	0641.74	Free
4810.32.00	-- 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 150g/m ²	kg	10%	Free	12.5%	0641.75	Free
4810.39.00	-- Other	kg	10%	Free	12.5%	0641.76	Free
	- Other paper and paperboard:		10%				
4810.92.00	-- Multi-ply	kg	10%	Free	12.5%	0641.77	Free
4810.99.00	-- Other	kg	10%	Free	12.5%	0641.77	Free
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.						
4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	kg	10%	Free	12.5%	0641.73	Free
	- Gummed or adhesive paper and paperboard:						
4811.41.00	-- Self-adhesive	kg	15%	Free	12.5%	0641.78	Free
4811.49.00	-- Other	kg	15%	Free	12.5%	0641.78	Free
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):						
4811.51.00	-- Bleached, weighing more than 150g/m ²	kg	15%	Free	12.5%	0641.71	Free
4811.59.00	-- Other	kg	15%	Free	12.5%	0641.72	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	15%	Free	12.5%	0641.79	Free
4811.90.00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	15%	Free	12.5%	0641.79	Free
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	kg	15%	Free	12.5%	0641.93	Free
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		15%				
4813.10.00	- In the form of booklets or tubes	kg	15%	Free	12.5%	0642.41	Free
4813.20.00	- In rolls of a width not exceeding 5cm	kg	15%	Free	12.5%	0642.41	Free
4813.90.00	- Other	kg	15%	Free	12.5%	0641.55	Free
48.14	Wallpaper and similar wall coverings; window transparencies of paper.						
4814.20.00	- 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	kg	15%	Free	12.5%	0641.94	Free
4814.90.00	- Other	kg	15%	Free	12.5%	0641.94	Free
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.						
4816.20.00	- Self-copy paper	kg	20%	Free	12.5%	0642.42	Free
4816.90.00	- Other	kg	20%	Free	12.5%	0642.42	Free
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.						
4817.10.00	- Envelopes	kg	15%	Free	12.5%	0642.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4817.20.00	- Letter cards, plain postcards and correspondence cards	kg	15%	Free	12.5%	0642.22	Free
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	15%	Free	12.5%	0642.23	Free
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 36cm, 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.						
4818.10.00	- Toilet paper	kg	30%	Free	12.5%	0642.43	Free
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	15%	Free	12.5%	0642.94	Free
4818.30.00	- Tablecloths and serviettes	kg	15%	Free	12.5%	0642.95	Free
4818.50.00	- Articles of apparel and clothing accessories	kg	15%	Free	12.5%	0642.94	Free
4818.90.00	- Other	kg	15%	Free	12.5%	0642.94	Free
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.						
4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard	kg	Free	Free	12.5%	0642.11	Free
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	Free	Free	12.5%	0642.12	Free
4819.30.00	- Sacks and bags, having a base of a width of 40cm or more	kg	Free	Free	12.5%	0642.13	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4819.40.00	- Other sacks and bags including cones	kg	Free	Free	12.5%	0642.14	Free
4819.50.00	- Other packing containers, including record sleeves	kg	15%	Free	12.5%	0642.15	Free
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	15%	Free	12.5%	0642.16	Free
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.						
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	Free	Free	12.5%	0642.31	Free
4820.20.00	- Exercise books	kg	Free	Free	12.5%	0642.32	Free
4820.30.00	- Binders (other than book covers), folders and file covers	kg	Free	Free	12.5%	0642.33	Free
4820.40.00	- Manifold business forms and interleaved carbon sets	kg	Free	Free	12.5%	0642.34	Free
4820.50.00	- Albums for samples or for collections	kg	Free	Free	12.5%	0642.35	Free
4820.90.00	- Other	kg	Free	Free	12.5%	0642.39	Free
48.21	Paper or paperboard labels of all kinds, whether or not printed.						
4821.10.00	- Printed	kg	15%	Free	12.5%	0892.81	Free
4821.90.00	- Other	kg	15%	Free	12.5%	0892.81	Free
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).						
4822.10.00	- Of a kind used for winding textile yarn	kg	5%	Free	12.5%	0642.91	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4822.90.00	- Other	kg	5%	Free	12.5%	0642.91	Free
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.						
4823.20.00	- Filter paper and paperboard	kg	15%	Free	12.5%	0642.45	Free
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	kg	15%	Free	12.5%	0642.99	Free
	- Trays, dishes, plates, cups and the like, of paper or paperboard :						
4823.61.00	-- Of bamboo	kg	15%	Free	12.5%	0642.93	Free
4823.69.00	-- Other	kg	15%	Free	12.5%	0642.93	Free
4823.70.00	- Moulded or pressed articles of paper pulp	kg	15%	Free	12.5%	0642.99	Free
4823.90.00	- Other	kg	15%	Free	12.5%	0642.99	Free

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 are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rates
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.						
4901.10.00	- In single sheets, whether or not	kg	Free	Free	12.5%	0892.15	Free
	- Other:						
4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	Free	Free	12.5%	0892.16	Free
4901.99.00	-- Other	kg	Free	Free	12.5%	0892.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.						
4902.10.00	- Appearing at least four times a	kg	Free	Free	12.5%	0892.21	Free
4902.90.00	- Other	kg	Free	Free	12.5%	0892.29	Free
4903.00.00	Children's picture, drawing or colouring books.	kg	Free	Free	12.5%	0892.12	Free
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	kg	Free	Free	12.5%	0892.85	Free
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.						
4905.10.00	- Globes	kg	Free	Free	12.5%	0892.14	Free
	- Other:						
4905.91.00	-- In book form	kg	Free	Free	12.5%	0892.13	Free
4905.99.00	-- Other	kg	Free	Free	12.5%	0892.14	Free
4906.00.00	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.	kg	Free	Free	12.5%	0892.82	Free
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.						
4907.00.10	--- Banknotes	kg	Free	Free	12.5%	0892.83	Free
4907.00.20	--- Unused postage stamps	kg	Free	Free	12.5%	0892.83	Free
4907.00.90	--- Other	kg	Free	Free	12.5%	0892.83	Free
49.08	Transfers (decalcomanias).						
4908.10.00	- Transfers (decalcomanias),	kg	Free	Free	12.5%	0892.41	Free
4908.90.00	- Other	kg	Free	Free	12.5%	0892.41	Free
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	Free	Free	12.5%	0892.42	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

4910.00.00	Calendars of any kind, printed, including calendar blocks.	kg	30%	Free	12.5%	0892.84	Free
49.11	Other printed matter, including printed pictures and photographs.						
4911.10.00	- Trade advertising material, commercial catalogues and the like	kg	30%	Free	12.5%	0892.86	Free
	- Other:						
4911.91.00	-- Pictures, designs and	kg	Free	Free	12.5%	0892.87	Free
4911.99.00	-- Other	kg	Free	Free	12.5%	0892.89	Free

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) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500g 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) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g 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 1,000g;
 - (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..... | cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters | 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 boarder 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 unraveling 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 threadwork;
 - (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 purpose of this section and, where applicable, throughout the Nomenclature, the expression “ elastomeric yarn “ means filament yarn, including monofilament, of synthetic textile material, other than texture 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 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 selvages 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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
5001.00.00	Silk-worm cocoons suitable for reeling.	kg	5%	Free	12.5%	0261.41	Free
5002.00.00	Raw silk (not thrown).	kg	5%	Free	12.5%	0261.3	Free
5003.10.00	-Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	kg	5%	Free	12.5%	0261.42	Free
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	5%	Free	12.5%	0651.92	Free
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	kg	5%	Free	12.5%	0651.93	Free
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	5%	Free	12.5%	0651.94	Free
50.07	Woven fabrics of silk or of silk waste.						
5007.10.00	- Fabrics of noil silk	kg	5%	Free	12.5%	0654.11	Free
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	kg	5%	Free	12.5%	0654.13	Free
5007.90.00	- Other fabrics	kg	5%	Free	12.5%	0654.19	Free

Chapter 51

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

Notes.

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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
51.01	Wool, not carded or combed.						
	- Greasy, including fleece-washed wool:						
5101.11.00	-- Shorn wool	kg	5%	Free	12.5%	268.11	Free
5101.19.00	-- Other	kg	5%	Free	12.5%	268.19	Free
	- Degreased, not carbonised:						
5101.21.00	-- Shorn wool	kg	5%	Free	12.5%	268.21	Free
5101.29.00	-- Other	kg	5%	Free	12.5%	268.21	Free
5101.30.00	- Carbonised	kg	5%	Free	12.5%	268.29	Free
51.02	Fine or coarse animal hair, not carded or combed.						
	- Fine animal hair:						
5102.11.00	-- Of Kashmir (cashmere) goats	kg	5%	Free	12.5%	268.3	Free
5102.19.00	-- Other	kg	5%	Free	12.5%	268.3	Free
5102.20.00	- Coarse animal hair	kg	5%	Free	12.5%	268.5	Free
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.						
5103.10.00	- Noils of wool or of fine animal hair	kg	5%	Free	12.5%	268.63	Free
5103.20.00	- Other waste of wool or of fine animal hair	kg	5%	Free	12.5%	268.69	Free
5103.30.00	- Waste of coarse animal hair	kg	5%	Free	12.5%	268.69	Free
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	kg	5%	Free	12.5%	268.62	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).						
5105.10.00	- Carded wool	kg	5%	Free	12.5%	268.71	Free
	- Wool tops and other combed wool:						
5105.21.00	-- Combed wool in fragments	kg	5%	Free	12.5%	268.71	Free
5105.29.00	-- Other	kg	5%	Free	12.5%	268.73	Free
	- Fine animal hair, carded or combed:						
5105.31.00	-- Of Kashmir (cashmere) goats	kg	5%	Free	12.5%	268.77	Free
5105.39.00	-- Other	kg	5%	Free	12.5%	268.77	Free
5105.40.00	- Coarse animal hair, carded or combed	kg	5%	Free	12.5%	268.77	Free
51.06	Yarn of carded wool, not put up for retail sale.						
5106.10.00	- Containing 85% or more by weight of wool	kg	5%	Free	12.5%	651.12	Free
5106.20.00	- Containing less than 85% by weight of wool	kg	5%	Free	12.5%	651.17	Free
51.07	Yarn of combed wool, not put up for retail sale.						
5107.10.00	- Containing 85% or more by weight of wool	kg	5%	Free	12.5%	651.13	Free
5107.20.00	- Containing less than 85% by weight of wool	kg	5%	Free	12.5%	651.18	Free
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.						
5108.10.00	- Carded	kg	5%	Free	12.5%	651.14	Free
5108.20.00	- Combed	kg	5%	Free	12.5%	651.14	Free
51.09	Yarn of wool or of fine animal hair, put up for retail sale.		5%				
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	kg	5%	Free	12.5%	651.16	Free
5109.90.00	- Other	kg	5%	Free	12.5%	651.19	Free
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	5%	Free	12.5%	651.15	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
5111.11.00	-- Of a weight not exceeding 300g/m ²	kg	5%	Free	12.5%	654.21	Free
5111.19.00	-- Other	kg	5%	Free	12.5%	654.21	Free
5111.20.00	- Other, mixed mainly or solely with man-made filaments	kg	5%	Free	12.5%	654.31	Free
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	5%	Free	12.5%	654.31	Free
5111.90.00	- Other	kg	5%	Free	12.5%	654.33	Free
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:						
5112.11.00	-- Of a weight not exceeding 200g/m ²	kg	5%	Free	12.5%	654.22	Free
5112.19.00	-- Other	kg	5%	Free	12.5%	654.22	Free
5112.20.00	- Other, mixed mainly or solely with man-made filaments	kg	5%	Free	12.5%	654.32	Free
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	kg	5%	Free	12.5%	654.32	Free
5112.90.00	- Other	kg	5%	Free	12.5%	654.34	Free
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	kg	5%	Free	12.5%	654.92	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
5201.00.00	Cotton, not carded or combed.	kg	10%	Free	12.5%	0263.1	Free
52.02	Cotton waste (including yarn waste and garnetted stock).						
5202.10.00	- Yarn waste (including thread waste)	kg	10%	Free	12.5%	0263.3 1	Free
	- Other:						
5202.91.00	-- Garnetted stock	kg	10%	Free	12.5%	0263.3 2	Free
5202.99.00	-- Other	kg	10%	Free	12.5%	0263.3 9	Free
5203.00.00	Cotton, carded or combed.	kg	10%	Free	12.5%	0263.4	Free
52.04	Cotton sewing thread, whether or not put up for retail sale.						
	- Not put up for retail sale:						
5204.11.00	-- Containing 85% or more by weight of cotton	kg	10%	Free	12.5%	0651.2 1	Free
5204.19.00	-- Other	kg	10%	Free	12.5%	0651.2 1	Free
5204.20.00	- Put up for retail sale	kg	10%	Free	12.5%	0651.2 2	Free
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:						
5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free	12.5%	0651.3 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free	12.5%	0651.2 1	Free
5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
	- Single yarn, of combed fibres:						
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	25%	Free	12.5%	0651.3 3	Free
5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10%	Free	12.5%	0651.3 3	Free
	- Multiple (folded) or cabled yarn, of uncombed fibres:						
5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
	- Multiple (folded) or cabled yarn, of combed fibres:						
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 3	Free
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:						
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
	- Single yarn, of combed fibres:						
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Free	12.5%	0651.3 4	Free
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Free	12.5%	0651.3 4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Multiple (folded) or cabled yarn, of uncombed fibres:						
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
	- Multiple (folded) or cabled yarn, of combed fibres:						
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Free	12.5%	0651.3 4	Free
52.07	Cotton yarn (other than sewing thread) put up for retail sale.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5207.10.00	- Containing 85% or more by weight of cotton	kg	10%	Free	12.5%	0651.3 1	Free
5207.90.00	- Other	kg	10%	Free	12.5%	0651.3 2	Free
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m².						
	- Unbleached:						
5208.11.00	-- Plain weave, weighing not more than 100g/m ²	kg	10%	Free	12.5%	0652.2 1	Free
5208.12.00	-- Plain weave, weighing more than 100 g/m ²	kg	10%	Free	12.5%	0652.2 1	Free
5208.13.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.2 1	Free
5208.19.00	-- Other fabrics	kg	10%	Free	12.5%	0652.2 1	Free
	- Bleached:						
5208.21.00	-- Plain weave, weighing not more than 100g/m ²	kg	10%	Free	12.5%	0652.3 1	Free
5208.22.00	-- Plain weave, weighing more than 100g/m ²	kg	10%	Free	12.5%	0652.3 1	Free
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.3 1	Free
5208.29.00	-- Other fabrics	kg	10%	Free	12.5%	0652.3 1	Free
	- Dyed:		10%				
5208.31.00	-- Plain weave, weighing not more than 100g/m ²	kg	10%	Free	12.5%	0652.3 2	Free
5208.32.00	-- Plain weave, weighing more than 100g/m ²	kg	10%	Free	12.5%	0652.3 2	Free
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.3 2	Free
5208.39.00	-- Other fabrics	kg	10%	Free	12.5%	0652.3 2	Free
	- Of yarns of different colours:						
5208.41.00	-- Plain weave, weighing not more than 100g/m ²	kg	10%	Free	12.5%	0652.3 3	Free
5208.42.00	-- Plain weave, weighing more than 100g/m ²	kg	10%	Free	12.5%	0652.3 3	Free
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.3 3	Free
5208.49.00	-- Other fabrics	kg	10%	Free	12.5%	0652.3 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Printed:		10%				
5208.51.00	-- Plain weave, weighing not more than 100g/m ²	kg	10%	Free	12.5%	0652.3 4	Free
5208.52.00	-- Plain weave, weighing more than 100g/m ²	kg	10%	Free	12.5%	0652.3 4	Free
5208.59.00	-- Other fabrics	kg	10%	Free	12.5%	0652.3 4	Free
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m².						
	- Unbleached:						
5209.11.00	-- Plain weave	kg	10%	Free	12.5%	0652.2 2	Free
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.2 2	Free
5209.19.00	-- Other fabrics	kg	10%	Free	12.5%	0652.2 2	Free
	- Bleached:						
5209.21.00	-- Plain weave	kg	10%	Free	12.5%	0652.4 1	Free
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.4 1	Free
5209.29.00	-- Other fabrics	kg	10%	Free	12.5%	0652.4 1	Free
	- Dyed:						
5209.31.00	-- Plain weave	kg	10%	Free	12.5%	0652.4 2	Free
5209.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.4 2	Free
5209.39.00	-- Other fabrics	kg	10%	Free	12.5%	0652.4 2	Free
	- Of yarns of different colors:						
5209.41.00	-- Plain weave	kg	10%	Free	12.5%	0652.4 4	Free
5209.42.00	-- Denim	kg	10%	Free	12.5%	0652.4 3	Free
5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.4 4	Free
5209.49.00	-- Other fabrics	kg	10%	Free	12.5%	0652.4 4	Free
	- Printed:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5209.51.00	-- Plain weave	kg	10%	Free	12.5%	0652.4 5	Free
5209.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.4 5	Free
5209.59.00	-- Other fabrics	kg	10%	Free	12.5%	0652.4 5	Free
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200g/m².						
	- Unbleached:						
5210.11.00	-- Plain weave	kg	10%	Free	12.5%	0652.2 3	Free
5210.19.00	-- Other fabrics	kg	10%	Free	12.5%	0652.2 3	Free
	- Bleached:						
5210.21.00	-- Plain weave	kg	10%	Free	12.5%	0652.5 1	Free
5210.29.00	-- Other fabrics	kg	10%	Free	12.5%	0652.5 1	Free
	- Dyed:						
5210.31.00	-- Plain weave	kg	10%	Free	12.5%	0652.5 2	Free
5210.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.5 2	Free
5210.39.00	-- Other fabrics	kg	10%	Free	12.5%	0652.5 2	Free
	- Of yarns of different colors:		10%				
5210.41.00	-- Plain weave	kg	10%	Free	12.5%	0652.5 3	Free
5210.49.00	-- Other fabrics	kg	10%	Free	12.5%	0652.5 3	Free
	- Printed:						
5210.51.00	-- Plain weave	kg	10%	Free	12.5%	0652.5 4	Free
5210.59.00	-- Other fabrics	kg	10%	Free	12.5%	0652.5 4	Free
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200g/m².						
	- Unbleached:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5211.11.00	-- Plain weave	kg	10%	Free	12.5%	0652.2 4	Free
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.2 4	Free
5211.19.00	-- Other fabrics	kg	10%	Free	12.5%	0652.2 4	Free
5211.20.00	- Bleached	kg	10%	Free	12.5%	0652.6 1	Free
	- Dyed:						
5211.31.00	-- Plain weave	kg	10%	Free	12.5%	0652.6 2	Free
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.6 2	Free
5211.39.00	-- Other fabrics	kg	10%	Free	12.5%	0652.6 2	Free
	- Of yarns of different colors:						
5211.41.00	-- Plain weave	kg	10%	Free	12.5%	0652.6 4	Free
5211.42.00	-- Denim	kg	10%	Free	12.5%	0652.6 3	Free
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.6 4	Free
5211.49.00	-- Other fabrics	kg	10%	Free	12.5%	0652.6 4	Free
	- Printed:						
5211.51.00	-- Plain weave	kg	10%	Free	12.5%	0652.6 5	Free
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	kg	10%	Free	12.5%	0652.6 5	Free
5211.59.00	-- Other fabrics	kg	10%	Free	12.5%	0652.6 5	Free
52.12	Other woven fabrics of cotton.						
	- Weighing not more than 200g/m ² :						
5212.11.00	-- Unbleached	kg	10%	Free	12.5%	0652.2 5	Free
5212.12.00	-- Bleached	kg	10%	Free	12.5%	0652.9 1	Free
5212.13.00	-- Dyed	kg	10%	Free	12.5%	0652.9 2	Free
5212.14.00	-- Of yarns of different colors	kg	10%	Free	12.5%	0652.9 3	Free
5212.15.00	-- Printed	kg	10%	Free	12.5%	0652.9 4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Weighing more than 200g/m ² :						
5212.21.00	-- Unbleached	kg	10%	Free	12.5%	0652.2 6	Free
5212.22.00	-- Bleached	kg	10%	Free	12.5%	0652.9 5	Free
5212.23.00	-- Dyed	kg	10%	Free	12.5%	0652.9 6	Free
5212.24.00	-- Of yarns of different colors	kg	10%	Free	12.5%	0652.9 7	Free
5212.25.00	-- Printed	kg	10%	Free	12.5%	0652.9 8	Free

Chapter 53

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).						
5301.10.00	- Flax, raw or retted	kg	5%	Free	12.5%	0265.1 1	Free
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:						
5301.21.00	-- Broken or scutched	kg	5%	Free	12.5%	0265.1 2	Free
5301.29.00	-- Other	kg	5%	Free	12.5%	0265.1 2	Free
5301.30.00	- Flax tow and waste	kg	5%	Free	12.5%	0265.1 3	Free
53.02	True hemp(<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).						
5302.10.00	- True hemp, raw or retted	kg	5%	Free	12.5%	0265.2 1	Free
5302.90.00	- Other	kg	5%	Free	12.5%	0265.2 9	Free
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).						
5303.10.00	- Jute and other textile bast fibres, raw or retted	kg	5%	Free	12.5%	0264.1	Free
5303.90.00	- Other	kg	5%	Free	12.5%	0264.9	Free
5305.00.00	Coconut, abaca (Manila hemp or <i>Musatextilis Nee</i>), 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).	kg	5%	Free	12.5%	0265.8	Free
53.06	Flax yarn.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5306.10.00	- Single	kg	5%	Free	12.5%	0651.9 6	Free
5306.20.00	- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.9 6	Free
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.						
5307.10.00	- Single	kg	5%	Free	12.5%	0651.9 7	Free
5307.20.00	- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.9 7	Free
	Yarn of other vegetable textile fibers; paper yarn.						
5308.10	- Coir yarn	kg	5%	Free	12.5%	0651.9 9	Free
5308.20	- True hemp yarn	kg	5%	Free	12.5%	0651.9 9	Free
5308.90	- Other	kg	5%	Free	12.5%	0651.9 9	Free
53.09	Woven fabrics of flax.						
	- Containing 85% or more by weight of flax:						
5309.11.00	-- Unbleached or bleached	kg	5%	Free	12.5%	654.41	Free
5309.19.00	-- Other	kg	5%	Free	12.5%	654.41	Free
	- Containing less than 85% by weight of flax:						
5309.21.00	-- Unbleached or bleached	kg	5%	Free	12.5%	654.42	Free
5309.29.00	-- Other	kg	5%	Free	12.5%	654.42	Free
53.10	Woven fabrics of jute or of other textile bast fibers of heading 53.03.						
5310.10.00	- Unbleached	kg	5%	Free	12.5%	654.5	Free
5310.90.00	- Other	kg	5%	Free	12.5%	654.5	Free
5311.00.00	Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn.	kg	5%	Free	12.5%	654.93	Free

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 polymer 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 polymer 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). Strips 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 .

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.						
5401.10.00	- Of synthetic filaments	kg	5%	Free	12.5%	0651.4 1	Free
5401.20.00	- Of artificial filaments	kg	5%	Free	12.5%	0651.4 2	Free
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 :						
5402.11.00	-- Of aramids	kg	5%	Free	12.5%	0651.6 2	Free
5402.19.00	-- Of Other	kg	5%	Free	12.5%	0651.6 2	Free
5402.20.00	- High tenacity yarn of polyesters	kg	5%	Free	12.5%	0651.6 2	Free
	- Textured yarn:						
5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	5%	Free	12.5%	0651.5 1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	5%	Free	12.5%	0651.5 1	Free
5402.33.00	-- Of polyesters	kg	5%	Free	12.5%	0651.5 2	Free
5402.34.00	-- Of polypropylene	kg	5%	Free	12.5%	0651.5 9	Free
5402.39.00	-- Other	kg	5%	Free	12.5%	0651.5 9	Free
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter:						
5402.44.00	-- Elastomeric	kg	5%	Free	12.5%	0651.6 3	Free
5402.45.00	-- Other, of nylon or other polyamides	kg	5%	Free	12.5%	0651.6 3	Free
5402.46.00	-- Other, of polyesters, partially oriented	kg	5%	Free	12.5%	0651.6 3	Free
5402.47.00	-- Other, of polyesters	kg	5%	Free	12.5%	0651.6 3	Free
5402.48.00	-- Other, of polypropylene	kg	5%	Free	12.5%	0651.6 3	Free
5402.49.00	-- Other	kg	5%	Free	12.5%	0651.6 3	Free
	- Other yarn, single, with a twist exceeding 50 turns per meter:						
5402.51.00	-- Of nylon or other polyamides	kg	5%	Free	12.5%	0651.6 4	Free
5402.52.00	-- Of polyesters	kg	5%	Free	12.5%	0651.6 4	Free
5402.59.00	-- Other	kg	5%	Free	12.5%	0651.6 4	Free
	- Other yarn, multiple (folded) or cabled:						
5402.61.00	-- Of nylon or other polyamides	kg	5%	Free	12.5%	0651.6 9	Free
5402.62.00	-- Of polyesters	kg	5%	Free	12.5%	0651.6 9	Free
5402.69.00	-- Other	kg	5%	Free	12.5%	0651.6 9	Free
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.						
5403.10.00	- High tenacity yarn of viscose rayon	kg	5%	Free	12.5%	0651.7 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other yarn, single:						
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	kg	5%	Free	12.5%	0651.7 4	Free
5403.32.00	-- Of viscose rayon, with a twist exceeding 120 turns per meter	kg	5%	Free	12.5%	0651.7 5	Free
5403.33.00	-- Of cellulose acetate	kg	5%	Free	12.5%	0651.7 5	Free
5403.39.00	-- Other	kg	5%	Free	12.5%	0651.7 5	Free
	- Other yarn, multiple (folded) or cabled:						
5403.41.00	-- Of viscose rayon	kg	5%	Free	12.5%	0651.7 6	Free
5403.42.00	-- Of cellulose acetate	kg	5%	Free	12.5%	0651.7 6	Free
5403.49.00	-- Other	kg	5%	Free	12.5%	0651.7 6	Free
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						
5404.11.00	-- Elastomeric	kg	5%	Free	12.5%	0651.8 8	Free
5404.12.00	-- Other , of polypropylene	kg	5%	Free	12.5%	0651.8 8	Free
5404.19.00	-- Other	kg	5%	Free	12.5%	0651.8 8	Free
5404.90.90	--- Other	kg	5%	Free	12.5%	0651.8 8	Free
5405.00.00	--- 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 5mm.	kg	5%	Free	12.5%	0651.7 7	Free
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	kg	5%	Free	12.5%	0651.7 8	Free
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyester	kg	5%	Free	12.5%	0653.1 1	Free
5407.20.00	- Woven fabrics obtained from strip or the like	kg	5%	Free	12.5%	0653.1 2	Free
5407.30.00	- Fabrics specified in note 9 to section XI	kg	5%	Free	12.5%	0653.1 3	Free
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:						
5407.41.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.1 4	Free
5407.42.00	-- Dyed	kg	5%	Free	12.5%	0653.1 4	Free
5407.43.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.1 4	Free
5407.44.00	-- Printed	kg	5%	Free	12.5%	0653.1 4	Free
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:						
5407.5100	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.1 5	Free
5407.5200	-- Dyed	kg	5%	Free	12.5%	0653.1 5	Free
5407.5300	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.1 5	Free
5407.5400	-- Printed	kg	5%	Free	12.5%	0653.1 5	Free
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:						
5407.61.00	-- Containing 85% or more by weight of non-textured polyester filaments	kg	5%	Free	12.5%	0653.1 6	Free
5407.69.00	-- Other	kg	5%	Free	12.5%	0653.1 7	Free
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:						
5407.71.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.1 7	Free
5407.72.00	-- Dyed	kg	5%	Free	12.5%	0653.1 7	Free
5407.73.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.1 7	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5407.74.00	-- Printed	kg	5%	Free	12.5%	0653.1 7	Free
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:						
5407.81.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.1 8	Free
5407.82.00	-- Dyed	kg	5%	Free	12.5%	0653.1 8	Free
5407.83.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.1 8	Free
5407.84.00	-- Printed	kg	5%	Free	12.5%	0653.1 8	Free
	- Other woven fabrics:						
5407.91.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.1 9	Free
5407.92.00	-- Dyed	kg	5%	Free	12.5%	0653.1 9	Free
5407.93.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.1 9	Free
5407.94.00	-- Printed	kg	5%	Free	12.5%	0653.1 9	Free
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.						
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	kg	5%	Free	12.5%	0653.5 1	Free
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:						
5408.21.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.5 2	Free
5408.22.00	-- Dyed	kg	5%	Free	12.5%	0653.5 2	Free
5408.23.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.5 2	Free
5408.24.00	-- Printed	kg	5%	Free	12.5%	0653.5 2	Free
	- Other woven fabrics:						
5408.31.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.5 9	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5408.32.00	-- Dyed	kg	5%	Free	12.5%	0653.5 9	Free
5408.33.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.5 9	Free
5408.34.00	-- Printed	kg	5%	Free	12.5%	0653.5 9	Free

Chapter 55

Man-made staple fibres

Notes.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total measurement of tow more than 20,000 decitex.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
55.01	Synthetic filament tow.						
5501.10.00	- Of nylon or other polyamides	kg	5%	Free	12.5%	0266.61	Free
5501.20.00	- Of polyesters	kg	5%	Free	12.5%	0266.62	Free
5501.30.00	- Acrylic or modacrylic	kg	5%	Free	12.5%	0266.63	Free
5501.40.00	- Of polypropylene	kg	5%	Free	12.5%	0266.69	Free
5501.90.00	- Other	kg	5%	Free	12.5%	0266.69	Free
5502.00.00	Artificial filament tow.	kg	5%	Free	12.5%	0267.12	Free
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.						
	- Of nylon or other polyamides:						
5503.11.00	-- Of aramids	kg	5%	Free	12.5%	0266.51	Free
5503.19.00	-- Other	kg	5%	Free	12.5%	0266.51	Free
5503.20.00	- Of polyesters	kg	5%	Free	12.5%	0266.52	Free
5503.30.00	- Acrylic or modacrylic	kg	5%	Free	12.5%	0266.53	Free
5503.40.00	- Of polypropylene	kg	5%	Free	12.5%	0266.59	Free
5503.90.00	- Other	kg	5%	Free	12.5%	0266.59	Free
55.04	Artificial staple fibers, not carded, combed or otherwise processed for spinning.						
5504.10.00	- Of viscose rayon	kg	5%	Free	12.5%	0267.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5504.90.00	- Other	kg	5%	Free	12.5%	0267.11	Free
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibers.						
5505.10.00	- Of synthetic fibres	kg	5%	Free	12.5%	0267.21	Free
5505.20.00	- Of artificial fibres	kg	5%	Free	12.5%	0267.22	Free
55.06	Synthetic staple fibers, carded, combed or otherwise processed for spinning.						
5506.10.00	- Of nylon or other polyamides	kg	5%	Free	12.5%	0266.71	Free
5506.20.00	- Of polyesters	kg	5%	Free	12.5%	0266.72	Free
5506.30.00	- Acrylic or modacrylic	kg	5%	Free	12.5%	0266.73	Free
5506.90.00	- Other	kg	5%	Free	12.5%	0266.79	Free
5507.00.00	Artificial staple fibers, carded, combed or otherwise processed for spinning.	kg	5%	Free	12.5%	0267.13	Free
55.08	Sewing thread of man-made staple fibers, whether or not put up for retail sale.						
5508.10.00	- Of synthetic staple fibers	kg	5%	Free	12.5%	0651.43	Free
5508.20.00	- Of artificial staple fibers	kg	5%	Free	12.5%	0651.44	Free
55.09	Yarn (other than sewing thread) of synthetic staple fibers, not put up for retail sale.						
	- Containing 85% or more by weight of staple fibers of nylon or other polyamides:						
5509.11.00	-- Single yarn	kg	5%	Free	12.5%	0651.82	Free
5509.12.00	-- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.82	Free
	- Containing 85% or more by weight of polyester staple fibers:						
5509.21.00	-- Single yarn	kg	5%	Free	12.5%	0651.82	Free
5509.22.00	-- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.82	Free
	- Containing 85% or more by weight of acrylic or modacrylic staple fibers:						
5509.31.00	-- Single yarn	kg	5%	Free	12.5%	0651.82	Free
5509.32.00	-- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.82	Free
	- Other yarn, containing 85% or more by weight of synthetic staple fibers:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5509.41.00	-- Single yarn	kg	5%	Free	12.5%	0651.82	Free
5509.42.00	-- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.82	Free
	- Other yarn, of polyester staple fibers:						
5509.51.00	-- Mixed mainly or solely with artificial staple fibers	kg	5%	Free	12.5%	0651.84	Free
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	Free	12.5%	0651.84	Free
5509.53.00	-- Mixed mainly or solely with	kg	5%	Free	12.5%	0651.84	Free
5509.59.00	-- Other	kg	5%	Free	12.5%	0651.84	Free
	- Other yarn, of acrylic or modacrylic staple fibers:						
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	Free	12.5%	0651.84	Free
5509.62.00	-- Mixed mainly or solely with	kg	5%	Free	12.5%	0651.84	Free
5509.69.00	-- Other	kg	5%	Free	12.5%	0651.84	Free
	- Other yarn:						
5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	Free	12.5%	0651.84	Free
5509.92.00	-- Mixed mainly or solely with	kg	5%	Free	12.5%	0651.84	Free
5509.99.00	-- Other	kg	5%	Free	12.5%	0651.84	Free
55.10	Yarn (other than sewing thread) of artificial staple fibers, not put up for retail sale.						
	- Containing 85% or more by weight of artificial staple fibers:						
5510.11.00	-- Single yarn	kg	5%	Free	12.5%	0651.86	Free
5510.12.00	-- Multiple (folded) or cabled	kg	5%	Free	12.5%	0651.86	Free
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	5%	Free	12.5%	0651.87	Free
5510.30.00	- Other yarn, mixed mainly or solely with cotton	kg	5%	Free	12.5%	0651.87	Free
5510.90.00	- Other yarn	kg	5%	Free	12.5%	0651.87	Free
55.11	Yarn (other than sewing thread) of man-made staple fibers, put up for retail sale.						
5511.10.00	- Of synthetic staple fibers, containing 85% or more by weight of such fibers	kg	5%	Free	12.5%	0651.81	Free
5511.20.00	- Of synthetic staple fibers, containing less than 85% by weight of such fibers	kg	5%	Free	12.5%	0651.83	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5511.30.00	- Of artificial staple fibers	kg	5%	Free	12.5%	0651.85	Free
55.12	Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers.						
	- Containing 85% or more by weight of polyester staple fibers:						
5512.11.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.21	Free
5512.19.00	-- Other	kg	5%	Free	12.5%	0653.21	Free
	- Containing 85% or more by weight of acrylic or modacrylic staple fibers:						
5512.21.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.25	Free
5512.29.00	-- Other	kg	5%	Free	12.5%	0653.25	Free
	- Other:						
5512.91.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.29	Free
5512.99.00	-- Other	kg	5%	Free	12.5%	0653.29	Free
55.13	Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170g/m².						
	- Unbleached or bleached:						
5513.11.00	-- Of polyester staple fibres, plain weave	kg	5%	Free	12.5%	0653.31	Free
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	kg	5%	Free	12.5%	0653.31	Free
5513.13.00	-- Other woven fabrics of	kg	5%	Free	12.5%	0653.31	Free
5513.19.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.32	Free
	- Dyed:						
5513.21.00	-- Of polyester staple fibers, plain weave	kg	5%	Free	12.5%	0653.31	Free
5513.23.00	-- Other woven fabrics of polyester staple fibers	kg	5%	Free	12.5%	0653.31	Free
5513.29.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.32	Free
	- Of yarns of different colors:						
5513.31.00	-- Of polyester staple fibers, plain weave	kg	5%	Free	12.5%	0653.31	Free
5513.39.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.32	Free
	- Printed:						
5513.41.00	-- Of polyester staple fibers, plain weave	kg	5%	Free	12.5%	0653.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5513.49.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.32	Free
55.14	Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight exceeding 170g/m².						
	- Unbleached or bleached:						
5514.11.00	-- Of polyester staple fibers, plain weave	kg	5%	Free	12.5%	0653.33	Free
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	kg	5%	Free	12.5%	0653.33	Free
5514.19.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.34	Free
	- Dyed:						
5514.21.00	-- Of polyester staple fibers, plain weave	kg	5%	Free	12.5%	0653.33	Free
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	kg	5%	Free	12.5%	0653.33	Free
5514.23.00	-- Other woven fabrics of polyester staple fibers	kg	5%	Free	12.5%	0653.33	Free
5514.29.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.34	Free
5514.30.00	- Of yarns of different colors:	kg	5%	Free	12.5%	0653.35	Free
	- Printed:						
5514.41.00	-- Of polyester staple fibers, plain weave	kg	5%	Free	12.5%	0653.33	Free
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibers	kg	5%	Free	12.5%	0653.33	Free
5514.43.00	-- Other woven fabrics of polyester staple fibers	kg	5%	Free	12.5%	0653.33	Free
5514.49.00	-- Other woven fabrics	kg	5%	Free	12.5%	0653.34	Free
55.15	Other woven fabrics of synthetic staple fibers.						
	- Of polyester staple fibers:						
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibers	kg	5%	Free	12.5%	0653.43	Free
5515.12.00	-- Mixed mainly or solely with man-made filaments	kg	5%	Free	12.5%	0653.42	Free
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	Free	12.5%	0653.41	Free
5515.19.00	-- Other	kg	5%	Free	12.5%	0653.43	Free
	- Of acrylic or modacrylic staple fibers:						
5515.21.00	-- Mixed mainly or solely with man-made filaments	kg	5%	Free	12.5%	0653.41	Free
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	kg	5%	Free	12.5%	0653.43	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5515.29.00	-- Other	kg	5%	Free	12.5%		Free
	- Other woven fabrics:						
5515.91.00	-- Mixed mainly or solely with man-made filaments	kg	5%	Free	12.5%	0653.43	Free
5515.99.00	-- Other	kg	5%	Free	12.5%	0653.43	Free
55.16	Woven fabrics of artificial staple fibers.						
	- Containing 85% or more by weight of artificial staple fibers:						
5516.11.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.6	Free
5516.12.00	-- Dyed	kg	5%	Free	12.5%	0653.6	Free
5516.13.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.6	Free
5516.14.00	-- Printed	kg	5%	Free	12.5%		Free
	- Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with man-made filaments:						
5516.21.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.83	Free
5516.22.00	-- Dyed	kg	5%	Free	12.5%	0653.83	Free
5516.23.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.83	Free
5516.24.00	-- Printed	kg	5%	Free	12.5%	0653.42	Free
	- Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair:			Free			
5516.31.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.82	Free
5516.32.00	-- Dyed	kg	5%	Free	12.5%	0653.82	Free
5516.33.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.82	Free
5516.34.00	-- Printed	kg	5%	Free	12.5%	0653.82	Free
	- Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton:			Free			
5516.41.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.81	Free
5516.42.00	-- Dyed	kg	5%	Free	12.5%	0653.81	Free
5516.43.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0653.81	Free
5516.44.00	-- Printed	kg	5%	Free	12.5%	0653.81	Free
	- Other:			Free			
5516.91.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0653.89	Free
5516.92.00	-- Dyed	kg	5%	Free	12.5%	0653.89	Free
5516.93.00	-- Of yarns of different colours	kg	5%	Free	12.5%	0653.89	Free
5516.94.00	-- Printed	kg	5%	Free	12.5%	0653.89	Free

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); or
- (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export DutyRate
56.01	Wadding of textile materials and articles thereof; textile fibers, not exceeding 5 mm in length (flock), textile dust and mill neps.						
	- Wadding; other articles of wadding:						
5601.21.00	-- Of cotton	kg	5%	Free	12.5%	0657.71	Free
5601.22.00	-- Of man-made fibers	kg	5%	Free	12.5%	0657.71	Free
5601.29.00	-- Other	kg	5%	Free	12.5%	0657.71	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5601.30.00	- Textile flock and dust and mill neps	kg	5%	Free	12.5%	0657.71	Free
56.02	Felt, whether or not impregnated, coated, covered or laminated.						
5602.10.00	- Needleloom felt and stitch-bonded fiber fabrics	kg	5%	Free	12.5%	0657.11	Free
	- Other felt, not impregnated, coated, covered or laminated:						
5602.21.00	-- Of wool or fine animal hair	kg	5%	Free	12.5%	0657.12	Free
5602.29.00	-- Of other textile materials	kg	5%	Free	12.5%	0657.12	Free
5602.90.00	- Other	kg	5%	Free	12.5%	0657.19	Free
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.						
	- Of man-made filaments:						
5603.11.00	-- Weighing not more than 25 g/m ²	kg	5%	Free	12.5%	0657.2	Free
5603.12.00	-- Weighing more than 25g/m ² but not more than 70g/m ²	kg	5%	Free	12.5%	0657.2	Free
5603.13.00	-- Weighing more than 70g/m ² but not more than 150g/m ²	kg	5%	Free	12.5%	0657.2	Free
5603.14.00	-- Weighing more than	kg	5%	Free	12.5%	0657.2	Free
	- Other:						
5603.91.00	-- Weighing not more than	kg	5%	Free	12.5%	0657.2	Free
5603.92.00	-- Weighing more than 25g/m ² but not more than 70g/m ²	kg	5%	Free	12.5%	0657.2	Free
5603.93.00	-- Weighing more than 70g/m ² but not more than 150g/m ²	kg	5%	Free	12.5%	0657.2	Free
5603.94.00	-- Weighing more than	kg	5%	Free	12.5%	0657.2	Free
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.						
5604.10.00	- Rubber thread and cord, textile covered	kg	5%	Free	12.5%	0657.81	Free
5604.90.00	- Other	kg	5%	Free	12.5%	0657.89	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5605.00.00	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.	kg	5%	Free	12.5%	0651.91	Free
5606.00.00	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.	kg	5%	Free	12.5%	0656.31	Free
56.07	Twine, cordage, ropes 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 fibers of the genus Agave:						
5607.21.00	-- Binder or baler twine	kg	5%	Free	12.5%	0657.51	Free
5607.29.00	-- Other	kg	5%	Free	12.5%	0657.51	Free
	- Of polyethylene or polypropylene:						
5607.41.00	-- Binder or baler twine	kg	5%	Free	12.5%	0657.51	Free
5607.49.00	-- Other	kg	5%	Free	12.5%	0657.51	Free
5607.50.00	- Of other synthetic fibers	kg	5%	Free	12.5%	0657.51	Free
5607.90.00	- Other	kg	5%	Free	12.5%	0657.51	Free
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:						
5608.11.00	-- Made up fishing nets	kg	5%	Free	12.5%	0657.52	Free
5608.19.00	-- Other	kg	5%	Free	12.5%	0657.52	Free
5608.90.00	- Other	kg	5%	Free	12.5%	0657.52	Free
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	5%	Free	12.5%	0657.59	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.						
5701.10.00	- Of wool or fine animal hair	m ³	15%	Free	12.5%	0659.21	Free
5701.90.00	- Of other textile materials	m ³	15%	Free	12.5%	0659.29	Free
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.						
5702.10.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	m ³	15%	Free	12.5%	0659.3	Free
5702.20.00	- Floor coverings of coconut fibres (coir)	m ³	15%	Free	12.5%	0659.59	Free
	- Other, of pile construction, not made up:						
5702.31.00	-- Of wool or fine animal hair	m ³	15%	Free	12.5%	0659.51	Free
5702.32.00	-- Of man-made textile	m ³	15%	Free	12.5%	0659.52	Free
5702.39.00	-- Of other textile materials	m ³	15%	Free	12.5%	0659.59	Free
	- Other, of pile construction, made up:						
5702.41.00	-- Of wool or fine animal hair	m ³	15%	Free	12.5%	0659.51	Free
5702.42.00	-- Of man-made textile	m ³	15%	Free	12.5%	0659.52	Free
5702.49.00	-- Of other textile materials	m ³	15%	Free	12.5%	0659.59	Free
5702.50.00	- Other, not of pile construction, not made up	m ³	15%	Free	12.5%	0659.53	Free
	- Other, not of pile construction, made up:						
5702.91.00	-- Of wool or fine animal hair	m ³	15%	Free	12.5%	0659.51	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5702.92.00	-- Of man-made textile	m ³	15%	Free	12.5%	0659.52	Free
5702.99.00	-- Of other textile materials	m ³	15%	Free	12.5%	0659.59	Free
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.						
5703.10.00	- Of wool or fine animal hair	m ³	15%	Free	12.5%	0659.41	Free
5703.20.00	- Of nylon or other polyamides	m ³	15%	Free	12.5%	0659.42	Free
5703.30.00	- Of other man-made textile materials	m ³	15%	Free	12.5%	0659.43	Free
5703.90.00	- Of other textile materials	m ³	15%	Free	12.5%	0659.49	Free
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.						
5704.10.00	- Tiles, having a maximum surface area of 0.3m ²	m ³	15%	Free	12.5%	659.61	Free
5704.90.00	- Other	m ³	15%	Free	12.5%	659.61	Free
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	m ³	15%	Free	12.5%	659.69	Free

Chapter 58

Special woven fabrics; tufted textile fabrics;
lace; tapestries; trimmings; embroidery

Notes.

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

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.						
5801.10.00	- Of wool or fine animal hair	kg	5%	Free	12.5%	0654.35	Free
	- Of cotton:						
5801.21.00	-- Uncut weft pile fabrics	kg	5%	Free	12.5%	0652.14	Free
5801.22.00	-- Cut corduroy	kg	5%	Free	12.5%	0652.15	Free
5801.23.00	-- Other weft pile fabrics	kg	5%	Free	12.5%	0652.15	Free
5801.26.00	-- Chenille fabrics	kg	5%	Free	12.5%	0652.15	Free
5801.27.00	--Warp pile fabrics	kg	5%	Free	12.5%	0652.15	Free
	- Of man-made fibres:						
5801.31.00	-- Uncut weft pile fabrics	kg	5%	Free	12.5%	0653.91	Free
5801.32.00	-- Cut corduroy	kg	5%	Free	12.5%	0653.93	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5801.33.00	-- Other weft pile fabrics	kg	5%	Free	12.5%	0653.93	Free
5801.36.00	-- Chenille fabrics	kg	5%	Free	12.5%	0653.93	Free
5801.37.00	--Warp pile fabrics	kg	5%	Free	12.5%	0653.93	Free
5801.90.00	- Of other textile materials	kg	5%	Free	12.5%	0654.95	Free
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:						
5802.11.00	-- Unbleached	kg	5%	Free	12.5%	0652.12	Free
5802.19.00	-- Other	kg	5%	Free	12.5%	0652.13	Free
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	5%	Free	12.5%	0654.96	Free
5802.30.00	- Tufted textile fabrics	kg	5%	Free	12.5%	0652.12	Free
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	kg	5%	Free	12.5%	0654.94	Free
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.						
5804.10.00	- Tulles and other net fabrics	kg	5%	Free	12.5%	0656.41	Free
	- Mechanically made lace:						
5804.21.00	-- Of man-made fibers	kg	5%	Free	12.5%	0656.42	Free
5804.29.00	-- Of other textile materials	kg	5%	Free	12.5%	0656.42	Free
5804.30.00	- Hand-made lace	kg	5%	Free	12.5%	0656.43	Free
5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	kg	5%	Free	12.5%	0658.91	Free
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).						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	5%	Free	12.5%	0656.11	Free
5806.20.00	- Other woven fabrics, containing by weight 5% or more of lastomeric yarn or rubber thread	kg	5%	Free	12.5%	0656.12	Free
	- Other woven fabrics:						
5806.31.00	-- Of cotton	kg	5%	Free	12.5%	0656.13	Free
5806.32.00	-- Of man-made fibers	kg	5%	Free	12.5%	0656.13	Free
5806.39.00	-- Of other textile materials	kg	5%	Free	12.5%	0656.13	Free
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	5%	Free	12.5%	0656.14	Free
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.						
5807.10.00	- Woven	kg	5%	Free	12.5%	0656.21	Free
5807.90.00	- Other	kg	5%	Free	12.5%	0656.29	Free
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.						
5808.10.00	- Braids in the piece	kg	5%	Free	12.5%	0656.32	Free
5808.90.00	- Other	kg	5%	Free	12.5%	0656.32	Free
5809.00.00	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.	kg	5%	Free	12.5%	0654.91	Free
58.10	Embroidery in the piece, in strips or in motifs.						
5810.10.00	- Embroidery without visible ground	kg	5%	Free	12.5%	0656.51	Free
	- Other embroidery:						
5810.91.00	-- Of cotton	kg	5%	Free	12.5%	0656.59	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5810.92.00	-- Of man-made fibers	kg	5%	Free	12.5%	0656.59	Free
5810.99.00	-- Of other textile materials	kg	5%	Free	12.5%	0656.59	Free
5811.00.00	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.	kg	5%	Free	12.5%	0657.4	Free

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 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 4.- For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500g/m²; or
 - (ii) Weighing more than 1,500g/m² 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);

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- (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 3mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
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.						
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	5%	Free	12.5%	0657.31	Free
5901.90.00	- Other	kg	5%	Free	12.5%	0657.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

59.02	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.						
5902.10.00	- Of nylon or other polyamides	kg	5%	Free	12.5%	0657.93	Free
5902.20.00	- Of polyesters	kg	5%	Free	12.5%	0657.93	Free
5902.90.00	- Other	kg	5%	Free	12.5%	0657.93	Free
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.						
5903.10.00	- With poly(vinyl chloride)	kg	5%	Free	12.5%	0657.32	Free
5903.20.00	- With polyurethane	kg	5%	Free	12.5%	0657.32	Free
5903.90.00	- Other	kg	5%	Free	12.5%	0657.32	Free
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.						
5904.10.00	- Linoleum	kg	5%	Free	12.5%	0659.1	Free
5904.90.00	- Other	kg	5%	Free	12.5%	0659.1	Free
5905.00.00	Textile wall coverings.	kg	5%	Free	12.5%	0657.35	Free
59.06	Rubberised textile fabrics, other than those of heading 59.02.						
5906.10.00	- Adhesive tape of a width not exceeding 20cm	kg	5%	Free	12.5%	0657.33	Free
	- Other:						
5906.91.00	-- Knitted or crocheted	kg	5%	Free	12.5%	0657.33	Free
5906.99.00	-- Other	kg	5%	Free	12.5%	0657.33	Free
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	kg	5%	Free	12.5%	0657.34	Free
5908.00.00	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.	kg	5%	Free	12.5%	0657.72	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	kg	5%	Free	12.5%	0657.91	Free
5910.00.00	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.	kg	5%	Free	12.5%	0657.92	Free
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.						
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	5%	Free	12.5%	0657.73	Free
5911.20.00	- Bolting cloth, whether or not made up	kg	5%	Free	12.5%	0657.73	Free
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):						
5911.31.00	-- Weighing less than 650g/m ²	kg	5%	Free	12.5%	0657.73	Free
5911.32.00	-- Weighing 650g/m ² or more	kg	5%	Free	12.5%	0657.73	Free
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	5%	Free	12.5%	0657.73	Free
5911.90.00	- Other	kg	5%	Free	12.5%	0657.73	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.						
6001.10.00	- “Long pile” fabrics	kg	5%	Free	12.5%	0655.11	Free
	- Looped pile fabrics:						
6001.21.00	-- Of cotton	kg	5%	Free	12.5%	0655.12	Free
6001.22.00	-- Of man-made fibers	kg	5%	Free	12.5%	0655.12	Free
6001.29.00	-- Of other textile materials	kg	5%	Free	12.5%	0655.12	Free
	- Other:						
6001.91.00	-- Of cotton	kg	5%	Free	12.5%	0655.19	Free
6001.92.00	-- Of man-made fibers	kg	5%	Free	12.5%	0655.19	Free
6001.99.00	-- Of other textile materials	kg	5%	Free	12.5%	0655.19	Free
60.02	Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.						
6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	5%	Free	12.5%	0655.21	Free
6002.90.00	- Other	kg	5%	Free	12.5%	0655.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

60.03	Knitted or crocheted fabrics of a width not exceeding 30cm, other than those of heading 60.01 or 60.02.						
6003.10.00	- Of wool or fine animal hair	kg	5%	Free	12.5%	0655.21	Free
6003.20.00	- Of cotton	kg	5%	Free	12.5%	0655.21	Free
6003.30.00	- Of synthetic fibers	kg	5%	Free	12.5%	0655.21	Free
6003.40.00	- Of artificial fibers	kg	5%	Free	12.5%	0655.21	Free
6003.90.00	- Other	kg	5%	Free	12.5%	0655.21	Free
60.04	Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.						
6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	5%	Free	12.5%	0655.22	Free
6004.90.00	- Other	kg	5%	Free	12.5%	0655.22	Free
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.						
	- Of cotton:						
6005.21.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0655.23	Free
6005.22.00	-- Dyed	kg	5%	Free	12.5%	0655.23	Free
6005.23.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0655.23	Free
6005.24.00	-- Printed	kg	5%	Free	12.5%	0655.23	Free
	- Of synthetic fibers:						
6005.31.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0655.23	Free
6005.32.00	-- Dyed	kg	5%	Free	12.5%	0655.23	Free
6005.33.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0655.23	Free
6005.34.00	-- Printed	kg	5%	Free	12.5%	0655.23	Free
	-Of artificial fibers:						
6005.41.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0655.23	Free
6005.42.00	-- Dyed	kg	5%	Free	12.5%	0655.23	Free
6005.43.00	-- Of yarns of different colours	kg	5%	Free	12.5%	0655.23	Free
6005.44.00	-- Printed	kg	5%	Free	12.5%	0655.23	Free
6005.90.00	- Other	kg	5%	Free	12.5%	0655.23	Free
60.06	Other knitted or crocheted fabrics.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6006.10.00	- Of wool or fine animal hair	kg	5%	Free	12.5%	0655.29	Free
	- Of cotton:						
6006.21.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0655.29	Free
6006.22.00	-- Dyed	kg	5%	Free	12.5%	0655.29	Free
6006.23.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0655.29	Free
6006.24.00	-- Printed	kg	5%	Free	12.5%	0655.29	Free
	- Of synthetic fibers:						
6006.31.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0655.29	Free
6006.32.00	-- Dyed	kg	5%	Free	12.5%	0655.29	Free
6006.33.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0655.29	Free
6006.34.00	-- Printed	kg	5%	Free	12.5%	0655.29	Free
	- Of artificial fibers:						
6006.41.00	-- Unbleached or bleached	kg	5%	Free	12.5%	0655.29	Free
6006.42.00	-- Dyed	kg	5%	Free	12.5%	0655.29	Free
6006.43.00	-- Of yarns of different colors	kg	5%	Free	12.5%	0655.29	Free
6006.44.00	-- Printed	kg	5%	Free	12.5%	0655.29	Free
6006.90.00	- Other	kg	5%	Free	12.5%	0655.29	Free

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.						
6101.20.00	- Of cotton	u	15%	Free	12.5%	0843.1	Free
6101.30.00	- Of man-made fibers	u	15%	Free	12.5%	0843.1	Free
6101.90.00	- Of other textile materials	u	15%	Free	12.5%	0843.1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
6102.10.00	- Of wool or fine animal hair	u	15%	Free	12.5%	0844.1	Free
6102.20.00	- Of cotton	u	15%	Free	12.5%	0844.1	Free
6102.30.00	- Of man-made fibers	u	15%	Free	12.5%	0844.1	Free
6102.90.00	- Of other textile materials	u	15%	Free	12.5%	0844.1	Free
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.						
6103.10.00	- Suits	u	15%	Free	12.5%	0843.21	Free
	- Ensembles:						
6103.22.00	-- Of cotton	u	15%	Free	12.5%	0843.22	Free
6103.23.00	-- Of synthetic fibers	u	15%	Free	12.5%	0843.22	Free
6103.29.00	-- Of other textile materials	u	15%	Free	12.5%	0843.22	Free
	- Jackets and blazers:						
6103.31.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0843.23	Free
6103.32.00	-- Of cotton	u	15%	Free	12.5%	0843.23	Free
6103.33.00	-- Of synthetic fibers	u	15%	Free	12.5%	0843.23	Free
6103.39.00	-- Of other textile materials	u	15%	Free	12.5%	0843.23	Free
	- Trousers, bib and brace overalls, breeches and shorts:						
6103.41.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0843.24	Free
6103.42.00	-- Of cotton	u	15%	Free	12.5%	0843.24	Free
6103.43.00	-- Of synthetic fibers	u	15%	Free	12.5%	0843.24	Free
6103.49.00	-- Of other textile materials	u	15%	Free	12.5%	0843.24	Free
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:						
6104.13.00	-- Of synthetic fibers	u	15%	Free	12.5%	0844.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6104.19.00	-- Of other textile materials	u	15%	Free	12.5%	0844.21	Free
	- Ensembles:						
6104.22.00	-- Of cotton	u	15%	Free	12.5%	0844.22	Free
6104.23.00	-- Of synthetic fibers	u	15%	Free	12.5%	0844.22	Free
6104.29.00	-- Of other textile materials	u	15%	Free	12.5%	0844.22	Free
	- Jackets and blazers:						
6104.31.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0844.23	Free
6104.32.00	-- Of cotton	u	15%	Free	12.5%	0844.23	Free
6104.33.00	-- Of synthetic fibers	u	15%	Free	12.5%	0844.23	Free
6104.39.00	-- Of other textile materials	u	15%	Free	12.5%	0844.23	Free
	- Dresses:						
6104.41.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0844.24	Free
6104.42.00	-- Of cotton	u	15%	Free	12.5%	0844.24	Free
6104.43.00	-- Of synthetic fibers	u	15%	Free	12.5%	0844.24	Free
6104.44.00	-- Of artificial fibers	u	15%	Free	12.5%	0844.24	Free
6104.49.00	-- Of other textile materials	u	15%	Free	12.5%	0844.24	Free
	- Skirts and divided skirts:						
6104.51.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0844.25	Free
6104.52.00	-- Of cotton	u	15%	Free	12.5%	0844.25	Free
6104.53.00	-- Of synthetic fibers	u	15%	Free	12.5%	0844.25	Free
6104.59.00	-- Of other textile materials	u	15%	Free	12.5%	0844.25	Free
	- Trousers, bib and brace overalls, breeches and shorts:						
6104.61.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0844.26	Free
6104.62.00	-- Of cotton	u	15%	Free	12.5%	0844.26	Free
6104.63.00	-- Of synthetic fibers	u	15%	Free	12.5%	0844.26	Free
6104.69.00	-- Of other textile materials	u	15%	Free	12.5%	0844.26	Free
61.05	Men's or boys' shirts, knitted or crocheted.						
6105.10.00	- Of cotton	u	15%	Free	12.5%	0843.71	Free
6105.20.00	- Of man-made fibers	u	15%	Free	12.5%	0843.79	Free
6105.90.00	- Of other textile materials	u	15%	Free	12.5%	0843.79	Free
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.						
6106.10.00	- Of cotton	u	15%	Free	12.5%	0844.7	Free
6106.20.00	- Of man-made fibers	u	15%	Free	12.5%	0844.7	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6106.90.00	- Of other textile materials	u	15%	Free	12.5%	0844.7	Free
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
	- Underpants and briefs:						
6107.11.00	-- Of cotton	u	15%	Free	12.5%	0843.81	Free
6107.12.00	-- Of man-made fibers	u	15%	Free	12.5%	0843.81	Free
6107.19.00	-- Of other textile materials	u	15%	Free	12.5%	0843.81	Free
	- Nightshirts and pajamas:						
6107.21.00	-- Of cotton	u	15%	Free	12.5%	0843.82	Free
6107.22.00	-- Of man-made fibers	u	15%	Free	12.5%	0843.82	Free
6107.29.00	-- Of other textile materials	u	15%	Free	12.5%	0843.82	Free
	- Other:						
6107.91.00	-- Of cotton	u	15%	Free	12.5%	0843.89	Free
6107.99.00	-- Of other textile materials	u	15%	Free	12.5%	0843.89	Free
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pajamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.						
	- Slips and petticoats:						
6108.11.00	-- Of man-made fibers	u	15%	Free	12.5%	0844.81	Free
6108.19.00	-- Of other textile materials	u	15%	Free	12.5%	0844.81	Free
	- Briefs and panties:						
6108.21.00	-- Of cotton	u	15%	Free	12.5%	0844.82	Free
6108.22.00	-- Of man-made fibers	u	15%	Free	12.5%	0844.82	Free
6108.29.00	-- Of other textile materials	u	15%	Free	12.5%	0844.82	Free
	- Nightdresses and pajamas:						
6108.31.00	-- Of cotton	u	15%	Free	12.5%	0844.83	Free
6108.32.00	-- Of man-made fibers	u	15%	Free	12.5%	0844.83	Free
6108.39.00	-- Of other textile materials	u	15%	Free	12.5%	0844.83	Free
	- Other:						
6108.91.00	-- Of cotton	u	15%	Free	12.5%	0844.89	Free
6108.92.00	-- Of man-made fibers	u	15%	Free	12.5%	0844.89	Free
6108.99.00	-- Of other textile materials	u	15%	Free	12.5%	0844.89	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

61.09	T-shirts, singlets and other vests, knitted or crocheted.						
	- Of cotton:						
6109.10.10	- - - Bearing Vanuatu designs, insignia, lettering or motifs applied by printing, screen printing or any other similar process.	u	30%	Free	12.5%	0845.4	Free
6109.10.90	- - - Other	u	15%	Free	12.5%	0845.4	Free
	- Of other textile materials:						
6109.90.10	- - - Bearing Vanuatu designs, insignia, lettering or motifs applied by printing, screen printing or any other similar process.	u	30%	Free	12.5%	0845.4	Free
6109.90.90	- - - Other	u	15%	Free	12.5%	0845.4	Free
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.						
	- Of wool or fine animal hair:						
6110.11.00	- - Of wool	u	15%	Free	12.5%	0845.3	Free
6110.12.00	- - Of Kashmir (cashmere) goats	u	15%	Free	12.5%	0845.3	Free
6110.19.00	- - Other	u	15%	Free	12.5%	0845.3	Free
6110.20.00	- Of cotton	u	15%	Free	12.5%	0845.3	Free
6110.30.00	- Of man-made fibers	u	15%	Free	12.5%	0845.3	Free
6110.90.00	- Of other textile materials	u	15%	Free	12.5%	0845.3	Free
61.11	Babies' garments and clothing accessories, knitted or crocheted.						
6111.20.00	- Of cotton	kg	15%	Free	12.5%	0845.12	Free
6111.30.00	- Of synthetic fibers	kg	15%	Free	12.5%	0845.12	Free
6111.90.00	- Of other textile materials	kg	15%	Free	12.5%	0845.12	Free
61.12	Track suits, ski suits and swimwear, knitted or crocheted.						
	-Track suits:						
6112.11.00	- - Of cotton	u	15%	Free	12.5%	0845.91	Free
6112.12.00	- - Of synthetic fibers	u	15%	Free	12.5%	0845.91	Free
6112.19.00	- - Of other textile materials	u	15%	Free	12.5%	0845.91	Free
6112.20.00	- Ski suits	u	15%	Free	12.5%	0845.92	Free
	- Men's or boys' swimwear:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6112.31.00	-- Of synthetic fibers	u	15%	Free	12.5%	0845.62	Free
6112.39.00	-- Of other textile materials	u	15%	Free	12.5%	0845.62	Free
	- Women's or girls' swimwear:		15%				
6112.41.00	-- Of synthetic fibers	u	15%	Free	12.5%	0845.64	Free
6112.49.00	-- Of other textile materials	u	15%	Free	12.5%	0845.64	Free
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	kg	15%	Free	12.5%	0845.24	Free
61.14	Other garments, knitted or crocheted.						
6114.20.00	- Of cotton	kg	15%	Free	12.5%	0845.99	Free
6114.30.00	- Of man-made fibers	kg	15%	Free	12.5%	0845.99	Free
6114.90.00	- Of other textile materials	kg	15%	Free	12.5%	0845.99	Free
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.						
6115.10.00	- Graduated compression hosiery (for example , stockings for varicose veins	kg	15%	Free	12.5%	0846.23	Free
	- Other panty hose and tights:						
6115.21.00	-- Of synthetic fibers, measuring per single yarn less than 67 decitex	kg	15%	Free	12.5%	0846.24	Free
6115.22.00	-- Of synthetic fibers, measuring per single yarn 67 decitex or more	kg	15%	Free	12.5%	0846.24	Free
6115.29.00	-- Of other textile materials	kg	15%	Free	12.5%	0846.24	Free
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg	15%	Free	12.5%	0846.25	Free
	- Other:						
6115.94.00	-- Of wool or fine animal hair	kg	15%	Free	12.5%	0846.29	Free
6115.95.00	-- Of cotton	kg	15%	Free	12.5%	0846.29	Free
6115.96.00	-- Of synthetic fibers	kg	15%	Free	12.5%	0846.29	Free
6115.99.00	-- Of other textile materials	kg	15%	Free	12.5%	0846.29	Free
61.16	Gloves, mittens and mitts, knitted or crocheted.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6116.10.00	- Impregnated, coated or covered with plastics or rubber	kg	15%	Free	12.5%	0846.91	Free
	- Other:						
6116.91.00	-- Of wool or fine animal hair	kg	15%	Free	12.5%	0846.92	Free
6116.92.00	-- Of cotton	kg	15%	Free	12.5%	0846.92	Free
6116.93.00	-- Of synthetic fibers	kg	15%	Free	12.5%	0846.92	Free
6116.99.00	-- Of other textile materials	kg	15%	Free	12.5%	0846.92	Free
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.						
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	u	15%	Free	12.5%	0846.93	Free
6117.80.00	- Other accessories	kg	15%	Free	12.5%	0846.99	Free
6117.90.00	- Parts	kg	15%	Free	12.5%	0846.99	Free

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.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.

Tariff Item	Description	Unit Qty	Import DutyRate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.						
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:						
6201.11.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0841.11	Free
6201.12.00	-- Of cotton	u	15%	Free	12.5%	0841.12	Free
6201.13.00	-- Of man-made fibers	u	15%	Free	12.5%	0841.12	Free
6201.19.00	-- Of other textile materials	u	15%	Free	12.5%	0841.12	Free
	- Other:						
6201.91.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0841.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6201.92.00	-- Of cotton	u	15%	Free	12.5%	0841.1 9	Free
6201.93.00	-- Of man-made fibers	u	15%	Free	12.5%	0841.1 9	Free
6201.99.00	-- Of other textile materials	u	15%	Free	12.5%	0841.9 9	Free
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:						
6202.11.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.1 1	Free
6202.12.00	-- Of cotton	u	15%	Free	12.5%	0842.1 1	Free
6202.13.00	-- Of man-made fibers	u	15%	Free	12.5%	0842.1 1	Free
6202.19.00	-- Of other textile materials	u	15%	Free	12.5%	0842.1 1	Free
	- Other:						
6202.91.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.1 9	Free
6202.92.00	-- Of cotton	u	15%	Free	12.5%	0842.1 9	Free
6202.93.00	-- Of man-made fibers	u	15%	Free	12.5%	0842.1 9	Free
6202.99.00	-- Of other textile materials	u	15%	Free	12.5%	0842.1 9	Free
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).						
	- Suits:						
6203.11.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0841.2 1	Free
6203.12.00	-- Of synthetic fibers	u	15%	Free	12.5%	0841.2 2	Free
6203.19.00	-- Of other textile materials	u	15%	Free	12.5%	0841.2 2	Free
	- Ensembles:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6203.22.00	-- Of cotton	u	15%	Free	12.5%	0841.2 3	Free
6203.23.00	-- Of synthetic fibers	u	15%	Free	12.5%	0841.2 3	Free
6203.29.00	-- Of other textile materials	u	15%	Free	12.5%	0841.2 3	Free
	- Jackets and blazers:						
6203.31.00	-- Of wool or fine animal hair	u	15%			0841.3	Free
6203.32.00	-- Of cotton	u	15%	Free	12.5%	0841.3	Free
6203.33.00	-- Of synthetic fibers	u	15%	Free	12.5%	0841.3	Free
6203.39.00	-- Of other textile materials	u	15%	Free	12.5%	0841.3	Free
	- Trousers, bib and brace overalls, breeches and shorts:						
6203.41.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0841.4	Free
6203.42.00	-- Of cotton	u	15%	Free	12.5%	0841.4	Free
6203.43.00	-- Of synthetic fibers	u	15%	Free	12.5%	0841.4	Free
6203.49.00	-- Of other textile materials	u	15%	Free	12.5%	0841.4	Free
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:						
6204.11.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.2 1	Free
6204.12.00	-- Of cotton	u	15%	Free	12.5%	0842.2 1	Free
6204.13.00	-- Of synthetic fibers	u	15%	Free	12.5%	0842.2 1	Free
6204.19.00	-- Of other textile materials	u	15%	Free	12.5%	0842.2 1	Free
	- Ensembles:						
6204.21.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.2 2	Free
6204.22.00	-- Of cotton	u	15%	Free	12.5%	0842.2 2	Free
6204.23.00	-- Of synthetic fibers	u	15%	Free	12.5%	0842.2 2	Free
6204.29.00	-- Of other textile materials	u	15%	Free	12.5%	0842.2 2	Free
	- Jackets and blazers:						
6204.31.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6204.32.00	-- Of cotton	u	15%	Free	12.5%	0842.3	Free
6204.33.00	-- Of synthetic fibers	u	15%	Free	12.5%	0842.3	Free
6204.39.00	-- Of other textile materials	u	15%	Free	12.5%	0842.3	Free
	- Dresses:						
6204.4100	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.4	Free
	-- Of cotton :						
6204.42.10	--- Mother Hubbard (Island Dress)	u	30%	Free	12.5%	0842.4	Free
6204.42.90	--- Other	u	15%	Free	12.5%	0842.4	Free
	-- Of synthetic fibers :						
6204.43.10	--- Mother Hubbard (Island Dress)	u	30%	Free	12.5%	0842.4	Free
6204.43.90	--- Other	u	15%	Free	12.5%	0842.4	Free
	-- Of artificial fibers :	u					
6204.44.10	--- Mother Hubbard (Island Dress)	u	30%	Free	12.5%	0842.4	Free
6204.44.90	--- Other	u	15%	Free	12.5%	0842.4	Free
	-- Of other textile materials :						
6204.49.10	--- Mother Hubbard (Island Dress)	u	30%	Free	12.5%	0842.4	Free
6204.49.90	--- Other	u	15%	Free	12.5%	0842.4	Free
	- Skirts and divided skirts:						
6204.51.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.5	Free
6204.52.00	-- Of cotton	u	15%	Free	12.5%	0842.5	Free
6204.53.00	-- Of synthetic fibers	u	15%	Free	12.5%	0842.5	Free
6204.59.00	-- Of other textile materials	u	15%	Free	12.5%	0842.5	Free
	- Trousers, bib and brace overalls, breeches and shorts:						
6204.61.00	-- Of wool or fine animal hair	u	15%	Free	12.5%	0842.6	Free
6204.62.00	-- Of cotton	u	15%	Free	12.5%	0842.6	Free
6204.63.00	-- Of synthetic fibers	u	15%	Free	12.5%	0842.6	Free
6204.69.00	-- Of other textile materials	u	15%	Free	12.5%	0842.6	Free
62.05	Men's or boys' shirts.						
6205.20.00	- Of cotton	u	15%	Free	12.5%	0841.5 1	Free
6205.30.00	- Of man-made fibers	u	15%	Free	12.5%	0841.5 9	Free
6205.90.00	- Of other textile materials	u	15%	Free	12.5%	0841.5 9	Free
62.06	Women's or girls' blouses, shirts and shirt-blouses.						
6206.10.00	- Of silk or silk waste	u	15%	Free	12.5%	0842.7	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6206.20.00	- Of wool or fine animal hair	u	15%	Free	12.5%	0842.7	Free
6206.30.00	- Of cotton	u	15%	Free	12.5%	0842.7	Free
6206.40.00	- Of man-made fibers	u	15%	Free	12.5%	0842.7	Free
6206.90.00	- Of other textile materials	u	15%	Free	12.5%	0842.7	Free
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.						
	- Underpants and briefs:						
6207.11.00	-- Of cotton	kg	15%	Free	12.5%	0841.6 1	Free
6207.19.00	-- Of other textile materials	kg	15%	Free	12.5%	0841.6 1	Free
	- Nightshirts and pyjamas:		15%	Free	12.5%		
6207.21.00	-- Of cotton	kg	15%	Free	12.5%	0841.6 2	Free
6207.22.00	-- Of man-made fibers	kg	15%	Free	12.5%	0841.6 2	Free
6207.29.00	-- Of other textile materials	kg	15%	Free	12.5%	0841.6 2	Free
	- Other:						
6207.91.00	-- Of cotton	kg	15%	Free	12.5%	0841.6 9	Free
6207.99.00	-- Of other textile materials	kg	15%	Free	12.5%	0841.6 9	Free
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.						
	- Slips and petticoats:		15%				
6208.11.00	-- Of man-made fibers	u	15%	Free	12.5%	0842.8 1	Free
6208.19.00	-- Of other textile materials	u	15%	Free	12.5%	0842.8 1	Free
	- Nightdresses and pyjamas:						
6208.21.00	-- Of cotton	u	15%	Free	12.5%	0842.8 2	Free
6208.22.00	-- Of man-made fibers	u	15%	Free	12.5%	0842.8 2	Free
6208.29.00	-- Of other textile materials	u	15%	Free	12.5%	0842.8 2	Free
	- Other:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6208.91.00	-- Of cotton	kg	15%	Free	12.5%	0842.8 9	Free
6208.92.00	-- Of man-made fibers	kg	15%	Free	12.5%	0842.8 9	Free
6208.99.00	-- Of other textile materials	kg	15%	Free	12.5%	0842.8 9	Free
62.09	Babies' garments and clothing accessories.		15%				
6209.20.00	- Of cotton	kg	15%	Free	12.5%	0845.1 1	Free
6209.30.00	- Of synthetic fibers	kg	15%	Free	12.5%	0845.1 1	Free
6209.90.00	- Of other textile materials	kg	15%	Free	12.5%	0845.1 1	Free
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.						
6210.10.00	- Of fabrics of heading 56.02 or 56.03	kg	15%	Free	12.5%	0845.2 1	Free
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u	15%	Free	12.5%	0845.2 2	Free
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u	15%	Free	12.5%	0845.2 3	Free
6210.40.00	- Other men's or boys' garments	kg	15%	Free	12.5%	0845.2 2	Free
6210.50.00	- Other women's or girls' garments	kg	15%	Free	12.5%	0845.2 3	Free
62.11	Track suits, ski suits and swimwear; other garments.						
	- Swimwear:		15%				
6211.11.00	-- Men's or boys'	u	15%	Free	12.5%	0845.6 1	Free
6211.12.00	-- Women's or girls'	u	15%	Free	12.5%	0845.6 3	Free
6211.20.00	- Ski suits	u	15%	Free	12.5%	0845.8 1	Free
	- Other garments, men's or boys':						
6211.32.00	-- Of cotton	kg	15%	Free	12.5%	0845.8 7	Free
6211.33.00	-- Of man-made fibers	kg	15%	Free	12.5%	0845.8 7	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6211.39.00	-- Of other textile materials	kg	15%	Free	12.5%	0845.8 7	Free
	- Other garments, women's or girls':						
6211.42.00	-- Of cotton	kg	15%	Free	12.5%	0845.8 9	Free
6211.43.00	-- Of man-made fibers	kg	15%	Free	12.5%	0845.8 9	Free
6211.49.00	-- Of other textile materials	kg	15%	Free	12.5%	0845.8 9	Free
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.						
6212.10.00	- Brassières	kg	15%	Free	12.5%	0845.5 1	Free
6212.20.00	- Girdles and panty-girdles	kg	15%	Free	12.5%	0845.5 2	Free
6212.30.00	- Corselettes	kg	15%	Free	12.5%	0845.5 2	Free
6212.90.00	- Other	kg	15%	Free	12.5%	0845.5 2	Free
62.13	Handkerchiefs.		15%				
6213.20.00	- Of cotton	kg	15%	Free	12.5%	0846.1 1	Free
6213.90.00	- Of other textile materials	kg	15%	Free	12.5%	0846.1 1	Free
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.						
6214.10.00	- Of silk or silk waste	u	15%	Free	12.5%	0846.1 2	Free
6214.20.00	- Of wool or fine animal hair	u	15%	Free	12.5%	0846.1 2	Free
6214.30.00	- Of synthetic fibres	u	15%	Free	12.5%	0846.1 2	Free
6214.40.00	- Of artificial fibres	u	15%	Free	12.5%	0846.1 2	Free
6214.90.00	- Of other textile materials	u	15%	Free	12.5%	0846.1 2	Free
62.15	Ties, bow ties and cravats.						
6215.10.00	- Of silk or silk waste	kg	15%	Free	12.5%	0846.1 3	Free
6215.20.00	- Of man-made fibres	kg	15%	Free	12.5%	0846.1 3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6215.90.00	- Of other textile materials	kg	15%	Free	12.5%	0846.1 3	Free
6216.00.00	Gloves, mittens and mitts.	kg	15%	Free	12.5%	0846.1 4	Free
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.						
6217.10.00	- Accessories	kg	15%	Free	12.5%	0846.1 9	Free
6217.90.00	- Parts	kg	15%	Free	12.5%	0846.1 9	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
	I.- OTHER MADE UP TEXTILE ARTICLES						
63.01	Blankets and travelling rugs.						
6301.10.00	- Electric blankets	kg	15%	Free	12.5%	0775.85	Free
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	15%	Free	12.5%	0658.31	Free
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	15%	Free	12.5%	0658.32	Free
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	kg	15%	Free	12.5%	0658.33	Free
6301.90.00	- Other blankets and travelling rugs	kg	15%	Free	12.5%	0658.39	Free
63.02	Bed linen, table linen, toilet linen and kitchen linen.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6302.10.00	- Bed linen, knitted or crocheted	kg	15%	Free	12.5%	0658.41	Free
	- Other bed linen, printed:						
6302.21.00	-- Of cotton	kg	15%	Free	12.5%	0658.42	Free
6302.22.00	-- Of man-made fibers	kg	15%	Free	12.5%	0658.43	Free
6302.29.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.43	Free
	- Other bed linen:						
6302.31.00	-- Of cotton	kg	15%	Free	12.5%	0658.42	Free
6302.32.00	-- Of man-made fibers	kg	15%	Free	12.5%	0658.43	Free
6302.39.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.43	Free
6302.40.00	- Table linen, knitted or crocheted	kg	15%	Free	12.5%	0658.44	Free
	- Other table linen:						
6302.51.00	-- Of cotton	kg	15%	Free	12.5%	0658.45	Free
6302.53.00	-- Of man-made fibers	kg	15%	Free	12.5%	0658.46	Free
6302.59.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.46	Free
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	15%	Free	12.5%	0658.47	Free
	- Other:						
6302.91.00	-- Of cotton	kg	15%	Free	12.5%	0658.47	Free
6302.93.00	-- Of man-made fibers	kg	15%	Free	12.5%	0658.48	Free
6302.99.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.48	Free
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.						
	- Knitted or crocheted:						
6303.12.00	-- Of synthetic fibers	kg	15%	Free	12.5%	0658.51	Free
6303.19.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.51	Free
	- Other:						
6303.91.00	-- Of cotton	kg	15%	Free	12.5%	0658.51	Free
6303.92.00	-- Of synthetic fibers	kg	15%	Free	12.5%	0658.51	Free
6303.99.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.51	Free
63.04	Other furnishing articles, excluding those of heading 94.04.						
	- Bedspreads:						
6304.11.00	-- Knitted or crocheted	kg	15%	Free	12.5%	0658.52	Free
6304.19.00	-- Other	kg	15%	Free	12.5%	0658.52	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other:						
6304.91.00	-- Knitted or crocheted						
6304.92.00	-- Not knitted or crocheted, of cotton	kg	15%	Free	12.5%	0658.58	Free
6304.93.00	-- Not knitted or crocheted, of synthetic fibres	kg	15%	Free	12.5%	0658.58	Free
6304.99.00	-- Not knitted or crocheted, of other textile materials	kg	15%	Free	12.5%	0658.58	Free
63.05	Sacks and bags, of a kind used for the packing of goods.						
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	kg	Free	Free	12.5%	0658.11	Free
6305.20.00	- Of cotton	kg	15%	Free	12.5%	0658.12	Free
	- Of man-made textile materials:						
6305.32.00	-- Flexible intermediate bulk containers	kg	15%	Free	12.5%	0658.13	Free
6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	kg	15%	Free	12.5%	0658.13	Free
6305.39.00	-- Other	kg	15%	Free	12.5%	0658.13	Free
6305.90.00	- Of other textile materials	kg	15%	Free	12.5%	0658.19	Free
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.						
	- Tarpaulins, awnings and sunblinds:						
6306.12.00	-- Of synthetic fibres	kg	15%	Free	12.5%	0658.21	Free
6306.19.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.21	Free
	- Tents:						
6306.22.00	-- Of synthetic fibres	kg	15%	Free	12.5%	0658.22	Free
6306.29.00	-- Of other textile materials	kg	15%	Free	12.5%	0658.22	Free
6306.30.00	- Sails	kg	15%	Free	12.5%	0658.23	Free
6306.40.00	- Pneumatic mattresses	kg	15%	Free	12.5%	0658.24	Free
6306.90.00	- Other	kg	15%	Free	12.5%	0658.29	Free
63.07	Other made up articles, including dress patterns.						
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	15%	Free	12.5%	0658.92	Free
6307.20.00	- Life-jackets and life-belts	kg	15%	Free	12.5%	0658.93	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6307.90.00	- Other	kg	15%	Free	12.5%	0658.93	Free
	II.- SETS						
6308.00.00	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.	kg	15%	Free	12.5%	0658.99	Free
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS						
6309.00.00	Worn clothing and other worn articles.	kg	15%	Free	12.5%	0269.01	Free
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.						
6310.10.00	- Sorted	kg	15%	Free	12.5%	0269.02	Free
6310.90.00	- Other	kg	15%	Free	12.5%	0269.02	Free

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.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.						
6401.10.00	- Footwear incorporating a protective metal toe-cap	2u	15%	Free	12.5%	0851.11	Free
	- Other footwear:						
6401.92.00	-- Covering the ankle but not covering the knee	2u	15%	Free	12.5%	0851.31	Free
6401.99.00	-- Other	2u	15%	Free	12.5%	0851.31	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics.						
	- Sports footwear:						
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	15%	Free	12.5%	0851.21	Free
6402.19.00	-- Other	2u	15%	Free	12.5%	0851.23	Free
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	15%	Free	12.5%	0851.32	Free
	- Other footwear:						
6402.91.00	-- Covering the ankle	2u	15%	Free	12.5%	0851.32	Free
6402.99.00	-- Other	2u	15%	Free	12.5%	0851.32	Free
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.						
	- Sports footwear:						
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	15%	Free	12.5%	0851.22	Free
6403.19.00	-- Other	2u	15%	Free	12.5%	0851.24	Free
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	15%	Free	12.5%	0851.41	Free
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	2u	15%	Free	12.5%	0851.15	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other footwear with outer soles of leather:						
6403.51.00	-- Covering the ankle	2u	15%	Free	12.5%	0851.48	Free
6403.59.00	-- Other	2u	15%	Free	12.5%	0851.48	Free
	- Other footwear:			Free	12.5%		
6403.91.00	-- Covering the ankle	2u	15%	Free	12.5%	0851.48	Free
6403.99.00	-- Other	2u	15%	Free	12.5%	0851.48	Free
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:						
6404.11.00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	15%	Free	12.5%	0851.25	Free
6404.19.00	-- Other	2u	15%	Free	12.5%	0851.51	Free
6404.20.00	- Footwear with outer soles of leather or composition leather	2u	15%	Free	12.5%	0851.52	Free
64.05	Other footwear.						
6405.10.00	- With uppers of leather or composition leather	2u	15%	Free	12.5%	0851.49	Free
6405.20.00	- With uppers of textile materials	2u	15%	Free	12.5%	0851.59	Free
6405.90.00	- Other	2u	15%	Free	12.5%	0851.7	Free
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.						
6406.10.00	- Uppers and parts thereof, other than stiffeners	kg	15%	Free	12.5%	0851.9	Free
6406.20.00	- Outer soles and heels, of rubber or plastics	kg	15%	Free	12.5%	0851.9	Free
6406.90.00	- Other	kg	15%	Free	12.5%	0851.9	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	15%	Free	12.5%	0657.61	Free
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	15%	Free	12.5%	0657.62	Free
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	kg	15%	Free	12.5%	0848.42	Free
6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	kg	15%	Free	12.5%	0848.43	Free
65.06	Other headgear, whether or not lined or trimmed.						
6506.10.00	- Safety headgear	kg	Free	Free	12.5%	0848.44	Free
	- Other:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6506.91.00	-- Of rubber or of plastics	kg	15%	Free	12.5%	0848.45	Free
6506.99.00	-- Of other materials	kg	15%	Free	12.5%	0848.49	Free
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	15%	Free	12.5%	0848.48	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).						
6601.10.00	- Garden or similar umbrellas	u	15%	Free	12.5%	0899.41	Free
	- Other:						
6601.91.00	-- Having a telescopic shaft	u	15%	Free	12.5%	0899.41	Free
6601.99.00	-- Other	u	15%	Free	12.5%	0899.41	Free
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	u	15%	Free	12.5%	0899.42	Free
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.						
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	15%	Free	12.5%	0899.49	Free
6603.90.00	- Other	kg	15%	Free	12.5%	0899.49	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	kg	15%	Free	12.5%	0899.92	Free
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.						
6702.10.00	- Of plastics	kg	15%	Free	12.5%	0899.21	Free
6702.90.00	- Of other materials	kg	15%	Free	12.5%	0899.29	Free
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	15%	Free	12.5%	0899.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.						
	- Of synthetic textile materials:						
6704.11.00	-- Complete wigs	kg	15%	Free	12.5%	0899.95	Free
6704.19.00	-- Other	kg	15%	Free	12.5%	0899.95	Free
6704.20.00	- Of human hair	kg	15%	Free	12.5%	0899.95	Free
6704.90.00	- Of other materials	kg	15%	Free	12.5%	0899.95	Free

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 heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	15%	Free	12.5%	0661.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially colored granules, chippings and powder, of natural stone (including slate).						
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially colored granules, chippings and powder	kg	15%	Free	12.5%	0661.33	Free
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:						
6802.21.00	-- Marble, travertine and alabaster	kg	15%	Free	12.5%	0661.34	Free
6802.23.00	-- Granite	kg	15%	Free	12.5%	0661.35	Free
6802.29.00	-- Other stone	kg	15%	Free	12.5%	0661.35	Free
	- Other :				12.5%		
6802.91.00	-- Marble, travertine and alabaster	kg	15%	Free	12.5%	0661.36	Free
6802.92.00	-- Other calcareous stone	kg	15%	Free	12.5%	0661.39	Free
6802.93.00	-- Granite	kg	15%	Free	12.5%	0661.39	Free
6802.99.00	-- Other stone	kg	15%	Free	12.5%	0661.39	Free
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	15%	Free	12.5%	0661.32	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	kg	15%	Free	12.5%	0663.11	Free
	- Other millstones, grindstones, grinding wheels and the like:						
6804.21.00	-- Of agglomerated synthetic or natural diamond	kg	15%	Free	12.5%	0663.12	Free
6804.22.00	-- Of other agglomerated abrasives or of ceramics	kg	15%	Free	12.5%	0663.12	Free
6804.23.00	-- Of natural stone	kg	15%	Free	12.5%	0663.12	Free
6804.30.00	- Hand sharpening or polishing stones	kg	15%	Free	12.5%	0663.13	Free
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.						
6805.10.00	- On a base of woven textile fabric only	kg	15%	Free	12.5%	0663.21	Free
6805.20.00	- On a base of paper or paperboard only	kg	15%	Free	12.5%	0663.22	Free
6805.30.00	- On a base of other materials	kg	15%	Free	12.5%	0663.29	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	15%	Free	12.5%	0663.51	Free
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	15%	Free	12.5%	0663.52	Free
6806.90.00	- Other	kg	15%	Free	12.5%	0663.53	Free
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).						
6807.10.00	- In rolls	kg	15%	Free	12.5%	0661.81	Free
6807.90.00	- Other	kg	15%	Free	12.5%	0661.81	Free
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	15%	Free	12.5%	0661.82	Free
68.09	Articles of plaster or of compositions based on plaster.						
	- Boards, sheets, panels, tiles and similar articles, not ornamented:						
6809.11.00	-- Faced or reinforced with paper or paperboard only	kg	15%	Free	12.5%	0663.31	Free
6809.19.00	-- Other	kg	15%	Free	12.5%	0663.31	Free
6809.90.00	- Other articles	kg	15%	Free	12.5%	0663.31	Free
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.						
	- Tiles, flagstones, bricks and similar articles:						
6810.11.00	-- Building blocks and bricks	kg	15%	Free	12.5%	0663.32	Free
6810.19.00	-- Other	kg	15%	Free	12.5%	0663.32	Free
	- Other articles:			Free	12.5%		

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6810.91.00	-- Prefabricated structural components for building or civil engineering	kg	15%	Free	12.5%	0663.33	Free
6810.99.00	-- Other	kg	15%	Free	12.5%	0663.34	Free
68.11	Articles of asbestos-cement, of cellulose fiber-cement or the like.						
6811.40.00	- Containing asbestos	kg	15%	Free	12.5%	0661.83	Free
	- Not containing asbestos						
6811.81.00	-- Corrugated sheets	kg	15%	Free	12.5%	0661.83	Free
6811.82.00	-- Other sheets, panels, tiles and similar articles	kg	15%	Free	12.5%	0661.83	Free
6811.89.00	-- Other articles	kg	15%	Free	12.5%	0661.83	Free
68.12	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.						
6812.80.00	- Of crocidolite	kg	15%	Free	12.5%	0663.81	Free
	-Other :						
6812.91.00	-- Clothing, clothing accessories, footwear and headgear	kg	15%	Free	12.5%	0663.81	Free
6812.92.00	-- Paper, millboard and felt	kg	15%	Free	12.5%	0663.81	Free
6812.93.00	-- Compressed asbestos fiber jointing, in sheets or rolls	kg	15%	Free	12.5%	0663.81	Free
6812.99.00	-- Other	kg	15%	Free	12.5%	0663.81	Free
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.						
6313.20.00	- Containing asbestos	kg	15%	Free	12.5%	0663.82	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Not containing asbestos :						
6813.81.00	- Brake linings and pads	kg	15%	Free	12.5%	0663.82	Free
6813.89.00	- Other	kg	15%	Free	12.5%	0663.82	Free
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.			Free			
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	15%	Free	12.5%	0663.35	Free
6814.90.00	- Other	kg	15%	Free	12.5%	0663.35	Free
68.15	Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included.						
6815.10.00	- Non-electrical articles of graphite or other carbon	kg	15%	Free	12.5%	0663.36	Free
6815.20.00	- Articles of peat	kg	15%	Free	12.5%	0663.37	Free
	- Other articles:			Free	12.5%		
6815.91.00	-- Containing magnesite, dolomite or chromite	kg	15%	Free	12.5%	0663.38	Free
6815.99.00	-- Other	kg	15%	Free	12.5%	0663.39	Free

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 sportsrequisites);
 - (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).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
	I – GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS						
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	15%	Free	12.5%	0662.31	Free
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	15%	Free	12.5%	0662.32	Free
6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these product	kg	15%	Free	12.5%	0662.32	Free
6902.90.00	- Other	kg	15%	Free	12.5%	0662.32	Free
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.						
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	15%	Free	12.5%	0663.7	Free
6903.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg	15%	Free	12.5%	0663.7	Free
6903.90.00	- Other	kg	15%	Free	12.5%	0663.7	Free
	II.- OTHER CERAMIC PRODUCTS						
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.						
6904.10.00	- Building bricks	1000 u	15%	Free	12.5%	0662.41	Free
6904.90.00	- Other	kg	15%	Free	12.5%	0662.41	Free
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.						
6905.10.00	- Roofing tiles	kg	15%	Free	12.5%	0662.42	Free
6905.90.00	- Other	kg	15%	Free	12.5%	0662.42	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	15%	Free	12.5%	0662.43	Free
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.						
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	m3	15%	Free	12.5%	0662.44	Free
6907.90.00	- Other	m3	15%	Free	12.5%	0662.44	Free
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.						
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	m3	15%	Free	12.5%	0662.45	Free
6908.90.00	- Other	m3	15%	Free	12.5%	0662.45	Free
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.						
	- Ceramic wares for laboratory, chemical or other technical uses:						
6909.11.00	-- Of porcelain or china	kg	15%	Free	12.5%	0663.91	Free
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	15%	Free	12.5%	0663.91	Free
6909.19.00	-- Other	kg	15%	Free	12.5%	0663.91	Free
6909.90.00	- Other	kg	15%	Free	12.5%	0663.91	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.						
6910.10.00	- Of porcelain or china	u	15%	Free	12.5%	0812.21	Free
6910.90.00	- Other	u	15%	Free	12.5%	0812.29	Free
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.						
6911.10.00	- Tableware and kitchenware	kg	15%	Free	12.5%	0666.11	Free
6911.90.00	- Other	kg	15%	Free	12.5%	0666.12	Free
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	15%	Free	12.5%	0666.13	Free
69.13	Statuettes and other ornamental ceramic articles.						
6913.10.00	- Of porcelain or china	kg	25%	Free	12.5%	0666.21	Free
6913.90.00	- Other	kg	25%	Free	12.5%	0666.29	Free
69.14	Other ceramic articles.						
6914.10.00	- Of porcelain or china	kg	15%	Free	12.5%	0663.99	Free
6914.90.00	- Other	kg	15%	Free	12.5%	0663.99	Free

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

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

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	kg	10%	Free	12.5%	0664.11	Free
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7002.10.00	- Balls	kg	10%	Free	12.5%	0664.12	Free
7002.20.00	- Rods	kg	10%	Free	12.5%	0664.12	Free
	- Tubes:						
7002.31.00	-- Of fused quartz or other fused silica	kg	10%	Free	12.5%	0664.12	Free
7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 per Kelvin within a temperature range of 0°C to 300°C	kg	10%	Free	12.5%	0664.12	Free
7002.39.00	-- Other	kg	10%	Free	12.5%	0664.12	Free
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
	- Non-wired sheets:						
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ³	10%	Free	12.5%	0664.51	Free
7003.19.00	-- Other	m ³	10%	Free	12.5%	0664.51	Free
7003.20.00	- Wired sheets	m ³	10%	Free	12.5%	0664.52	Free
7003.30.00	- Profiles	m ³	10%	Free	12.5%	0664.53	Free
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ³	10%	Free	12.5%	0664.31	Free
7004.90.00	- Other glass	m ³	10%	Free	12.5%	0664.39	Free
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.						
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m ³	10%	Free	12.5%	0664.41	Free
	- Other non-wired glass:						
7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m ³	10%	Free	12.5%	0664.41	Free
7005.29.00	-- Other	m ³	10%	Free	12.5%	0664.41	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7005.30.00	- Wired glass	m ³	10%	Free	12.5%	0664.42	Free
7006.00.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	kg	10%	Free	12.5%	0664.91	Free
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.						
	- Toughened (tempered) safety glass:						
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	10%	Free	12.5%	0664.71	Free
7007.19.00	-- Other	kg	10%	Free	12.5%	0664.71	Free
	- Laminated safety glass:	kg	10%	Free	12.5%		
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	10%	Free	12.5%	0664.72	Free
7007.29.00	-- Other	m	10%	Free	12.5%	0664.72	Free
7008.00.00	Multiple-walled insulating units of glass.	kg	10%	Free	12.5%	0664.92	Free
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.						
7009.10.00	- Rear-view mirrors for vehicles	kg	10%	Free	12.5%	0664.81	Free
	- Other:		10%	Free	12.5%		
7009.91.00	-- Unframed	kg	10%	Free	12.5%	0664.89	Free
7009.92.00	-- Framed	kg	10%	Free	12.5%	0664.89	Free
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.						
7010.10.00	- Ampoules	kg	Free	Free	12.5%	0665.92	Free
7010.20.00	- Stoppers, lids and other closures	kg	Free	Free	12.5%	0665.1	Free
7010.90.00	- Other	kg	Free	Free	12.5%	0665.1	Free
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.						
7011.10.00	- For electric lighting	kg	10%	Free	12.5%	0664.93	Free
7011.20.00	- For cathode-ray tubes	kg	10%	Free	12.5%	0664.93	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7011.90.00	- Other	kg	10%	Free	12.5%	0664.93	Free
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).						
7013.10.00	- Of glass-ceramics	kg	10%	Free	12.5%	0665.21	Free
	- Stemware drinking glasses, other than of glass-ceramics:						
7013.22.00	-- Of lead crystal	kg	10%	Free	12.5%	0665.22	Free
7013.28.00	-- Other	kg	10%	Free	12.5%	0665.22	Free
	- Other drinking glasses) other than of glass-ceramics:						
7013.33.00	-- Of lead crystal	kg	10%	Free	12.5%	0665.22	Free
7013.37.00	-- Other	kg	10%	Free	12.5%	0665.22	Free
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass- ceramics:						
7013.41.00	-- Of lead crystal	kg	10%	Free	12.5%	0665.23	Free
7013.42.00	- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:	kg	10%	Free	12.5%	0665.23	Free
7013.49.00	-- Other	kg	10%	Free	12.5%	0665.23	Free
	- Other glassware :						
7013.91.00	-- Of lead crystal	kg	10%	Free	12.5%	0665.29	Free
7013.99.00	-- Other	kg	10%	Free	12.5%	0665.29	Free
7014.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	kg	10%	Free	12.5%	0665.95	Free
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.						
7015.10.00	- Glasses for corrective spectacles	kg	Free	Free	12.5%	0664.94	Free
7015.90.00	- Other	kg	Free	Free	12.5%	0664.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	10%	Free	12.5%	0665.94	Free
7016.90.00	- Other	kg	10%	Free	12.5%	0664.96	Free
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.						
7017.10.00	- Of fused quartz or other fused silica	kg	10%	Free	12.5%	0665.91	Free
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	10%	Free	12.5%	0665.91	Free
7017.90.00	- Other	kg	10%	Free	12.5%	0665.91	Free
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.						
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	10%	Free	12.5%	0665.93	Free
7018.20.00	- Glass microspheres not exceeding 1mm in diameter	kg	10%	Free	12.5%	0665.93	Free
7018.90.00	- Other	kg	10%	Free	12.5%	0665.93	Free
70.19	Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics).						
	- Slivers, rovings, yarn and chopped strands:						
7019.11.00	-- Chopped strands, of a length of not more than 50mm	kg	Free	Free	12.5%	0651.95	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7019.12.00	-- Rovings	kg	Free	Free	12.5%	0651.95	Free
7019.19.00	-- Other	kg	Free	Free	12.5%	0651.95	Free
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:						
7019.31.00	-- Mats	kg	Free	Free	12.5%	0664.95	Free
7019.32.00	-- Thin sheets (voiles)	kg	Free	Free	12.5%	0664.95	Free
7019.39.00	-- Other	kg	Free	Free	12.5%	0664.95	Free
7019.40.00	- Woven fabrics of rovings	kg	Free	Free	12.5%	0654.6	Free
	- Other woven fabrics:						
7019.51.00	-- Of a width not exceeding 30cm	kg	Free	Free	12.5%	0654.6	Free
7019.52.00	-- Of a width exceeding 30cm, plain weave, weighing less than 250g/m ² , of filaments measuring per single yarn not more than 136 tex	kg	Free	Free	12.5%	0654.6	Free
7019.59.00	-- Other	kg	Free	Free	12.5%	0654.6	Free
7019.90.00	- Other	kg	Free	Free	12.5%	0664.95	Free
7020.00.00	Other articles of glass.	kg	10%	Free	12.5%	0665.99	Free

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;

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

- (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 (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (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 semi-precious 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 0.5mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
	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.						
7101.10.00	- Natural pearls	kg	Free	Free	12.5%	0667.11	Free
	- Cultured pearls:						
7101.21.00	-- Unworked	kg	Free	Free	12.5%	0667.12	Free
7101.22.00	-- Worked	kg	Free	Free	12.5%	0667.13	Free
71.02	Diamonds, whether or not worked, but not mounted or set.						
7102.10.00	- Unsorted	carrat	Free	Free	12.5%	0667.21	Free
	- Industrial:						
7102.21.00	-- Unworked or simply sawn, cleaved or bruted	carrat	Free	Free	12.5%	0277.11	Free
7102.29.00	-- Other	carrat	Free	Free	12.5%	0277.19	Free
	- Non-industrial:						
7102.31.00	-- Unworked or simply sawn, cleaved or bruted	carrat	Free	Free	12.5%	0667.22	Free
7102.39.00	-- Other	carrat	Free	Free	12.5%	0667.29	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7103.10.00	- Unworked or simply sawn or roughly shaped	carrat	Free	Free	12.5%	0667.31	Free
	- Otherwise worked:						
7103.91.00	-- Rubies, sapphires and emeralds	carrat	Free	Free	12.5%	0667.39	Free
7103.99.00	-- Other	carrat	Free	Free	12.5%	0667.39	Free
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.						
7104.10.00	- Piezo-electric quartz	kg	Free	Free	12.5%	0667.41	Free
7104.20.00	- Other, unworked or simply sawn or roughly shaped	kg	Free	Free	12.5%	0667.42	Free
7104.90.00	- Other	kg	Free	Free	12.5%	0667.49	Free
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.						
7105.10.00	- Of diamonds	carrat	Free	Free	12.5%	0277.21	Free
7105.90.00	- Other	kg	Free	Free	12.5%	0277.21	Free
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL						
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.						
7106.10.00	- Powder	kg	Free	Free	12.5%	0681.14	Free
	- Other:		Free	Free	12.5%		
7106.91.00	-- Unwrought	kg	Free	Free	12.5%	0681.13	Free
7106.92.00	-- Semi-manufactured	kg	Free	Free	12.5%	0681.14	Free
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	kg	Free	Free	12.5%	0681.12	Free
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
	- Non-monetary:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7108.11.00	-- Powder	kg	Free	Free	12.5%	0971.01	Free
7108.12.00	-- Other unwrought forms	kg	Free	Free	12.5%	0971.01	Free
7108.13.00	-- Other semi-manufactured forms	kg	Free	Free	12.5%	0971.01	Free
7108.20.00	- Monetary	kg	Free	Free	12.5%	null	Free
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	Free	Free	12.5%	0971.02	Free
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.						
	- Platinum:						
7110.11.00	-- Unwrought or in powder form	kg	Free	Free	12.5%	0681.23	Free
7110.19.00	-- Other	kg	Free	Free	12.5%	0681.25	Free
	- Palladium:		Free	Free	12.5%		
7110.21.00	-- Unwrought or in powder form	kg	Free	Free	12.5%	0681.24	Free
7110.29.00	-- Other	kg	Free	Free	12.5%	0681.25	Free
	- Rhodium:						
7110.31.00	-- Unwrought or in powder form	kg	Free	Free	12.5%	0681.24	Free
7110.39.00	-- Other	kg	Free	Free	12.5%	0681.25	Free
	- Iridium, osmium and ruthenium:		Free	Free	12.5%		
7110.41.00	-- Unwrought or in powder form	kg	Free	Free	12.5%	0681.24	Free
7110.49.00	-- Other	kg	Free	Free	12.5%	0681.25	Free
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	kg	Free	Free	12.5%	0681.22	Free
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.						
7112.30.00	- Ash containing precious metal or precious metal compounds	kg	Free	Free	12.5%	0971.03	Free
	- Other:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Free	Free	12.5%	0971.03	Free
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Free	Free	12.5%	0289.21	Free
7112.99.00	-- Other	kg	Free	Free	12.5%	0289.29	Free
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES						
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.						
	- Of precious metal whether or not plated or clad with precious metal:						
7113.11.00	-- Of silver, whether or not plated or clad with other precious metal	kg	20%	Free	12.5%	0897.31	Free
7113.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	kg	20%	Free	12.5%	0897.31	Free
7113.20.00	- Of base metal clad with precious metal	kg	20%	Free	12.5%	0897.31	Free
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:						
7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	kg	20%	Free	12.5%	0897.32	Free
7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	kg	20%	Free	12.5%	0897.32	Free
7114.20.00	- Of base metal clad with precious metal	kg	20%	Free	12.5%	0897.32	Free
71.15	Other articles of precious metal or of metal clad with precious metal.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	20%	Free	12.5%	0897.41	Free
7115.90.00	- Other	kg	20%	Free	12.5%	0897.49	Free
71.16	Articles of natural or cultured pearls, precious or semi-precious stones(natural, synthetic or reconstructed).						
7116.10.00	- Of natural or cultured pearls	kg	20%	Free	12.5%	0897.33	Free
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	20%	Free	12.5%	0897.33	Free
71.17	Imitation jewellery.						
	- Of base metal, whether or not plated with precious metal:						
7117.11.00	-- Cuff-links and studs	kg	20%	Free	12.5%	0897.21	Free
7117.19.00	-- Other	kg	20%	Free	12.5%	0897.21	Free
7117.90.00	- Other	kg	20%	Free	12.5%	0897.29	Free
71.18	Coin.						
7118.10.00	- Coin (other than gold coin), not being legal tender	kg	Free	Free	12.5%	0961.0	Free
7118.90.00	- Other	kg	Free	Free	12.5%	null	Free

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof 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 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 1mm.

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

(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 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm or more are of a width which exceeds 150mm 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 600mm 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

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

- 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM						
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.						
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	10%	Free	12.5%	0671.21	Free
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	10%	Free	12.5%	0671.22	Free
7201.50.00	- Alloy pig iron; spiegeleisen	kg	10%	Free	12.5%	0671.23	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

72.02	Ferro-alloys.						
	- Ferro-manganese:						
7202.11.00	-- Containing by weight more than 2% of carbon	kg	10%	Free	12.5%	0671.41	Free
7202.19.00	-- Other	kg	10%	Free	12.5%	0671.49	Free
	- Ferro-silicon:		10%	Free	12.5%		
7202.21.00	-- Containing by weight more than 55% of silicon	kg	10%	Free	12.5%	0671.51	Free
7202.29.00	-- Other	kg	10%	Free	12.5%	0671.51	Free
7202.30.00	- Ferro-silico-manganese	kg	10%	Free	12.5%	0671.52	Free
	- Ferro-chromium:						
7202.41.00	-- Containing by weight more than 4% of carbon	kg	10%	Free	12.5%	0671.53	Free
7202.49.00	-- Other	kg	10%	Free	12.5%	0671.53	Free
7202.50.00	- Ferro-silico-chromium	kg	10%	Free	12.5%	0671.54	Free
7202.60.00	- Ferro-nickel	kg	10%	Free	12.5%	0671.55	Free
7202.70.00	- Ferro-molybdenum	kg	10%	Free	12.5%	0671.59	Free
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg	10%	Free	12.5%	0671.59	Free
	- Other:						
7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg	10%	Free	12.5%	0671.59	Free
7202.92.00	-- Ferro-vanadium	kg	10%	Free	12.5%	0671.59	Free
7202.93.00	-- Ferro-niobium	kg	10%	Free	12.5%	0671.59	Free
7202.99.00	-- Other	kg	10%	Free	12.5%	0671.59	Free
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.						
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	kg	10%	Free	12.5%	0671.33	Free
7203.90.00	- Other	kg	10%	Free	12.5%	0671.33	Free
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.						
7204.10.00	- Waste and scrap of cast iron	kg	10%	Free	12.5%	0282.1	Free
	- Waste and scrap of alloy steel:						
7204.21.00	-- Of stainless steel	kg	10%	Free	12.5%	0282.21	Free
7204.29.00	-- Other	kg	10%	Free	12.5%	0282.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7204.30.00	- Waste and scrap of tinned iron or steel	kg	10%	Free	12.5%	0282.31	Free
	- Other waste and scrap:		10%	Free	12.5%		
7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	10%	Free	12.5%	0282.32	Free
7204.49.00	-- Other	kg	10%	Free	12.5%	0282.39	Free
7204.50.00	- Remelting scrap ingots	kg	10%	Free	12.5%	0282.33	Free
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.						
7205.10.00	- Granules	kg	10%	Free	12.5%	0671.31	Free
	- Powders:		10%	Free	12.5%		
7205.21.00	-- Of alloy steel	kg	10%	Free	12.5%	0671.32	Free
7205.29.00	-- Other	kg	10%	Free	12.5%	0671.32	Free
	II.- IRON AND NON-ALLOY STEEL						
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).						
7206.10.00	- Ingots	kg	10%	Free	12.5%	0672.41	Free
7206.90.00	- Other	kg	10%	Free	12.5%	0672.45	Free
72.07	Semi-finished products of iron or non-alloy steel.						
	- Containing by weight less than 0.25% of carbon:						
7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	10%	Free	12.5%	0672.61	Free
7207.12.00	-- Other, of rectangular (other than square) cross-section	kg	10%	Free	12.5%	0672.62	Free
7207.19.00	-- Other	kg	10%	Free	12.5%	0672.69	Free
7207.20.00	- Containing by weight 0.25% or more of carbon	kg	10%	Free	12.5%	0672.7	Free
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.						
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	kg	10%	Free	12.5%	0673.21	Free
	- Other, in coils, not further worked than hot-rolled, pickled:						
7208.25.00	-- Of a thickness of 4.75mm or more	kg	10%	Free	12.5%	0673.21	Free
7208.26.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	10%	Free	12.5%	0673.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7208.27.00	-- Of a thickness of less than 3mm	kg	10%	Free	12.5%	0673.21	Free
	- Other, in coils, not further worked than hot-rolled:						
7208.36.00	-- Of a thickness exceeding 10mm	kg	10%	Free	12.5%	0673.21	Free
7208.37.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	10%	Free	12.5%	0673.21	Free
7208.38.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	10%	Free	12.5%	0673.21	Free
7208.39.00	-- Of a thickness of less than 3mm	kg	10%	Free	12.5%	0673.21	Free
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	10%	Free	12.5%	0673.24	Free
	- Other, not in coils, not further worked than hot-rolled:						
7208.51.00	-- Of a thickness exceeding 10mm	kg	10%	Free	12.5%	0673.24	Free
7208.52.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	10%	Free	12.5%	0673.24	Free
7208.53.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	10%	Free	12.5%	0673.24	Free
7208.54.00	-- Of a thickness of less than 3mm	kg	10%	Free	12.5%	0673.24	Free
7208.90.00	- Other	kg	10%	Free	12.5%	0673.51	Free
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.						
	- In coils, not further worked than cold-rolled (cold-reduced):						
7209.15.00	-- Of a thickness of 3mm or more	kg	10%	Free	12.5%	0673.41	Free
7209.16.00	-- Of a thickness exceeding 1mm but less than 3mm	kg	10%	Free	12.5%	0673.41	Free
7209.17.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	kg	10%	Free	12.5%	0673.41	Free
7209.18.00	-- Of a thickness of less than 0.5mm	kg	10%	Free	12.5%	0673.41	Free
	- Not in coils, not further worked than cold-rolled (cold-reduced):						
7209.25.00	-- Of a thickness of 3mm or more	kg	10%	Free	12.5%	0673.46	Free
7209.26.00	-- Of a thickness exceeding 1mm but less than 3mm	kg	10%	Free	12.5%	0673.46	Free
7209.27.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	kg	10%	Free	12.5%	0673.46	Free
7209.28.00	-- Of a thickness of less than 0.5mm	kg	10%	Free	12.5%	0673.46	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7209.90.00	- Other	kg	10%	Free	12.5%	0673.52	Free
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.						
	- Plated or coated with tin:						
7210.11.00	-- Of a thickness of 0.5mm or more	kg	10%	Free	12.5%	0674.21	Free
7210.12.00	-- Of a thickness of less than 0.5mm	kg	10%	Free	12.5%	0674.21	Free
7210.20.00	- Plated or coated with lead, including terne-plate	kg	10%	Free	12.5%	0674.41	Free
7210.30.00	- Electrolytically plated or coated with zinc	kg	10%	Free	12.5%	0674.11	Free
	- Otherwise plated or coated with zinc:						
7210.41.00	-- Corrugated	kg	10%	Free	12.5%	0674.13	Free
7210.49.00	-- Other	kg	10%	Free	12.5%	0674.13	Free
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	10%	Free	12.5%	0674.42	Free
	- Plated or coated with aluminium:						
7210.61.00	-- Plated or coated with aluminium-zinc alloys	kg	10%	Free	12.5%	0674.43	Free
7210.69.00	-- Other	kg	10%	Free	12.5%	0674.43	Free
7210.70.00	- Painted, varnished or coated with plastics	kg	10%	Free	12.5%	0674.31	Free
7210.90.00	- Other	kg	10%	Free	12.5%	0674.44	Free
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.						
	- Not further worked than hot-rolled:						
7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	kg	10%	Free	12.5%	0673.27	Free
7211.14.00	-- Other, of a thickness of 4.75mm or more	kg	10%	Free	12.5%	0673.27	Free
7211.19.00	-- Other	kg	10%	Free	12.5%	0673.29	Free
	- Not further worked than cold-rolled (cold-reduced):						
7211.23.00	-- Containing by weight less than 0.25% of carbon	kg	10%	Free	12.5%	0673.49	Free
7211.29.00	-- Other	kg	10%	Free	12.5%	0673.49	Free
7211.90.00	- Other	kg	10%	Free	12.5%	0673.53	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.						
7212.10.00	- Plated or coated with tin	kg	10%	Free	12.5%	0674.22	Free
7212.20.00	- Electrolytically plated or coated with zinc	kg	10%	Free	12.5%	0674.12	Free
7212.30.00	- Otherwise plated or coated with zinc	kg	10%	Free	12.5%	0674.14	Free
7212.40.00	- Painted, varnished or coated with plastics	kg	10%	Free	12.5%	0674.32	Free
7212.50.00	- Otherwise plated or coated	kg	10%	Free	12.5%	0674.51	Free
7212.60.00	- Clad	kg	10%	Free	12.5%	0674.52	Free
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.						
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	10%	Free	12.5%	0676.11	Free
7213.20.00	- Other, of free-cutting steel	kg	10%	Free	12.5%	0676.12	Free
	- Other:		10%	Free	12.5%		
7213.91.00	-- Of circular cross-section measuring less than 14mm in diameter	kg	10%	Free	12.5%	0676.19	Free
7213.99.00	-- Other	kg	10%	Free	12.5%	0676.19	Free
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.						
7214.10.00	- Forged	kg	10%	Free	12.5%	0676.43	Free
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	10%	Free	12.5%	0676.21	Free
7214.30.00	- Other, of free-cutting steel	kg	10%	Free	12.5%	0676.22	Free
	- Other:						
7214.91.00	-- Of rectangular (other than square) cross-section	kg	10%	Free	12.5%	0676.29	Free
7214.99.00	-- Other	kg	10%	Free	12.5%	0676.29	Free
72.15	Other bars and rods of iron or non-alloy steel.						
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	10%	Free	12.5%	0676.31	Free
7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg	10%	Free	12.5%	0676.33	Free
7215.90.00	- Other	kg	10%	Free	12.5%	0676.44	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

72.16	Angles, shapes and sections of iron or non-alloy steel.						
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	kg	10%	Free	12.5%	0676.81	Free
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm:						
7216.21.00	-- L sections	kg	10%	Free	12.5%	0676.81	Free
7216.22.00	-- T sections	kg	10%	Free	12.5%	0676.81	Free
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more:						
7216.31.00	-- U sections	kg	10%	Free	12.5%	0676.82	Free
7216.32.00	-- I sections	kg	10%	Free	12.5%	0676.82	Free
7216.33.00	-- H sections	kg	10%	Free	12.5%	0676.82	Free
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	kg	10%	Free	12.5%	0676.82	Free
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free	12.5%	0676.83	Free
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:						
7216.61.00	-- Obtained from flat-rolled products	kg	10%	Free	12.5%	0676.84	Free
7216.69.00	-- Other	kg	10%	Free	12.5%	0676.84	Free
	- Other:						
7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg	10%	Free	12.5%	0676.85	Free
7216.99.00	-- Other	kg	10%	Free	12.5%	0676.85	Free
72.17	Wire of iron or non-alloy steel.						
7217.10.00	- Not plated or coated, whether or not polished	kg	10%	Free	12.5%	0678.14	Free
7217.20.00	- Plated or coated with zinc	kg	10%	Free	12.5%	0678.15	Free
7217.30.00	- Plaited or coated with other base metals	kg	10%	Free	12.5%	0678.15	Free
7217.90.00	-- Other	kg	10%	Free	12.5%	0678.19	Free
	III.- STAINLESS STEEL						
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7218.10.00	- Ingots and other primary forms	kg	10%	Free	12.5%	0672.47	Free
	- Other:						
7218.91.00	-- Of rectangular (other than square) cross-section	kg	10%	Free	12.5%	0672.81	Free
7218.99.00	-- Other	kg	10%	Free	12.5%	0672.81	Free
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.						
	- Not further worked than hot-rolled, in coils:						
7219.11.00	-- Of a thickness exceeding 10mm	kg	10%	Free	12.5%	0675.31	Free
7219.12.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	10%	Free	12.5%	0675.31	Free
7219.13.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	10%	Free	12.5%	0675.32	Free
7219.14.00	-- Of a thickness of less than 3mm	kg	10%	Free	12.5%	0675.33	Free
	- Not further worked than hot-rolled, not in coils:						
7219.21.00	-- Of a thickness exceeding 10mm	kg	10%	Free	12.5%	0675.34	Free
7219.22.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	10%	Free	12.5%	0675.34	Free
7219.23.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	10%	Free	12.5%	0675.35	Free
7219.24.00	-- Of a thickness of less than 3mm	kg	10%	Free	12.5%	0675.36	Free
	- Not further worked than cold-rolled (cold-reduced):						
7219.31.00	-- Of a thickness of 4.75mm or more	kg	10%	Free	12.5%	0675.51	Free
7219.32.00	-- Of a thickness of 3mm or more but less than 4.75mm	kg	10%	Free	12.5%	0675.52	Free
7219.33.00	-- Of a thickness exceeding 1mm but less than 3mm	kg	10%	Free	12.5%	0675.53	Free
7219.34.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	kg	10%	Free	12.5%	0675.54	Free
7219.35.00	-- Of a thickness of less than 0.5mm	kg	10%	Free	12.5%	0675.55	Free
7219.90.00	- Other	kg	10%	Free	12.5%	0675.71	Free
72.20	Flat-rolled products of stainless steel, of a width of less than 600mm.						
	- Not further worked than hot-rolled:						
7220.11.00	-- Of a thickness of 4.75mm or more	kg	10%	Free	12.5%	0675.37	Free
7220.12.00	-- Of a thickness of less than 4.75mm	kg	10%	Free	12.5%	0675.38	Free
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	kg	10%	Free	12.5%	0675.56	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7220.90.00	- Other	kg	10%	Free	12.5%	0675.72	Free
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	10%	Free	12.5%	0676.15	Free
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.						
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:						
7222.11.00	-- Of circular cross-section	kg	10%	Free	12.5%	0676.25	Free
7222.19.00	-- Other	kg	10%	Free	12.5%	0676.25	Free
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free	12.5%	0676.34	Free
7222.30.00	- Other bars and rods	kg	10%	Free	12.5%	0676.45	Free
7222.40.00	- Angles, shapes and sections	kg	10%	Free	12.5%	0676.87	Free
7223.00.00	Wire of stainless steel	kg	10%	Free	12.5%	0678.21	Free
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL						
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.						
7224.10.00	- Ingots and other primary forms	kg	10%	Free	12.5%	0672.49	Free
7224.90.00	- Other	kg	10%	Free	12.5%	0672.82	Free
72.25	Flat-rolled products of other alloy steel, of a width of 600mm or more.						
	- Of silicon-electrical steel:						
7225.11.00	-- Grain-oriented	kg	10%	Free	12.5%	0675.11	Free
7225.19.00	-- Other	kg	10%	Free	12.5%	0675.11	Free
7225.30.00	- Other, not further worked than hot-rolled, in coils	kg	10%	Free	12.5%	0675.41	Free
7225.40.00	- Other, not further worked than hot-rolled, not in coils	kg	10%	Free	12.5%	0675.42	Free
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	kg	10%	Free	12.5%	0675.61	Free
	- Other:						
7225.91.00	-- Electrolytically plated or coated with zinc	kg	10%	Free	12.5%	0675.73	Free
7225.92.00	-- Otherwise plated or coated with zinc	kg	10%	Free	12.5%	0675.73	Free
7225.99.00	-- Other	kg	10%	Free	12.5%	0675.73	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

72.26	Flat-rolled products of other alloy steel, of a width of less than 600mm.						
	- Of silicon-electrical steel:						
7226.11.00	-- Grain-oriented	kg	10%	Free	12.5%	0675.12	Free
7226.19.00	-- Other	kg	10%	Free	12.5%	0675.12	Free
7226.20.00	- Of high speed steel	kg	10%	Free	12.5%	0675.2	Free
	- Other:						
7226.91.00	-- Not further worked than hot-rolled	kg	10%	Free	12.5%	0675.62	Free
7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg	10%	Free	12.5%	0675.62	Free
7226.99.00	-- Other	kg	10%	Free	12.5%	0675.74	Free
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.						
7227.10.00	- Of high speed steel	kg	10%	Free	12.5%	0676.17	Free
7227.20.00	- Of silico-manganese steel	kg	10%	Free	12.5%	0676.19	Free
7227.90.00	- Other	kg	10%	Free	12.5%	0676.19	Free
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.						
7228.10.00	- Bars and rods, of high speed steel	kg	10%	Free	12.5%	0676.41	Free
7228.20.00	- Bars and rods, of silico-manganese steel	kg	10%	Free	12.5%	0676.42	Free
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	10%	Free	12.5%	0676.29	Free
7228.40.00	- Other bars and rods, not further worked than forged	kg	10%	Free	12.5%	0676.46	Free
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg	10%	Free	12.5%	0676.39	Free
7228.60.00	- Other bars and rods	kg	10%	Free	12.5%	0676.47	Free
7228.70.00	- Angles, shapes and sections	kg	10%	Free	12.5%	0676.88	Free
7228.80.00	- Hollow drill bars and rods	kg	10%	Free	12.5%	0676.48	Free
72.29	Wire of other alloy steel.						
7229.20.00	- Of silico-manganese steel	kg	10%	Free	12.5%	0678.29	Free
7229.90.00	- Other	kg	10%	Free	12.5%	0678.29	Free

Chapter 73

Articles of iron or steel

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import vat	SITC Code	Export Duty Rate
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.						
7301.10.00	- Sheet piling	kg	10%	Free	12.5%	0676.8 6	Free
7301.20.00	- Angles, shapes and sections	kg	10%	Free	12.5%	0676.8 6	Free
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.						
7302.10.00	- Rails	kg	10%	Free	12.5%	0677.0 1	Free
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	10%	Free	12.5%	0677.0 9	Free
7302.40.00	- Fish-plates and sole plates	kg	10%	Free	12.5%	0677.0 9	Free
7302.90.00	- Other	kg	10%	Free	12.5%	0677.0 9	Free
7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	kg	10%	Free	12.5%	0679.1 1	Free
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 :						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7304.11.00	-- Of stainless steel	kg	10%	Free	12.5%	0679.1 2	Free
7304.19.00	-- Other	kg	10%	Free	12.5%	0679.1 2	Free
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:						
7304.22.00	-- Drill pipe of stainless steel	kg	10%	Free	12.5%	0679.1 3	Free
7304.23.00	-- Other drill pipe	kg	10%	Free	12.5%	0679.1 3	Free
7304.24.00	-- Other, of stainless steel	kg	10%	Free	12.5%	0679.1 3	Free
7304.29.00	-- Other	kg	10%	Free	12.5%	0679.1 3	Free
	- Other, of circular cross-section, of iron or non-alloy steel:						
7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	10%	Free	12.5%	0679.1 4	Free
7304.39.00	-- Other	kg	10%	Free	12.5%	0679.1 4	
	- Other, of circular cross-section, of stainless steel:						
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	10%	Free	12.5%	0679.1 5	Free
7304.49.00	-- Other	kg	10%	Free	12.5%	0679.1 5	Free
	- Other, of circular cross-section, of other alloy steel:						
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	10%	Free	12.5%	0679.1 6	Free
7304.59.00	-- Other	kg	10%	Free	12.5%	0679.1 6	Free
7304.90.00	- Other	kg	10%	Free	12.5%	0679.1 7	Free
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.						
	- Line pipe of a kind used for oil or gas pipelines:						
7305.11.00	-- Longitudinally submerged arc welded	kg	10%	Free	12.5%	0679.3 1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7305.12.00	-- Other, longitudinally welded	kg	10%	Free	12.5%	0679.3 1	Free
7305.19.00	-- Other	kg	10%	Free	12.5%	0679.3 1	Free
7305.20.00	- Casing of a kind used in drilling for oil or gas	kg	10%	Free	12.5%	0679.3 2	Free
	- Other, welded:						
7305.31.00	-- Longitudinally welded	kg	10%	Free	12.5%	0679.3 3	Free
7305.39.00	-- Other	kg	10%	Free	12.5%	0679.3 3	Free
7305.90.00	- Other	kg	10%	Free	12.5%	0679.3 9	Free
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 :						
7306.11.00	-- Welded of stainless steel	kg	10%	Free	12.5%	0679.4 1	Free
7306.19.00	-- Other	kg	10%	Free	12.5%	0679.4 1	Free
	- Casing and tubing of a kind used in drilling for oil or gas :						
7306.21.00	-- Welded of stainless steel	kg	10%	Free	12.5%	0679.4 2	Free
7306.29.00	-- Other	kg	10%	Free	12.5%	0679.4 2	Free
7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	kg	10%	Free	12.5%	0679.4 3	Free
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	kg	10%	Free	12.5%	0679.4 3	Free
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	kg	10%	Free	12.5%	0679.4 3	Free
	- Other, welded, of non-circular cross-section :						
7306.61.00	-- Of square or rectangular cross section	kg	10%	Free	12.5%	0679.4 4	Free
7306.69.00	-- Of other non-circular cross-section	kg	10%	Free	12.5%	0679.4 4	Free
7306.90.00	- Other	kg	10%	Free	12.5%	0679.4 9	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.						
	- Cast fittings:						
7307.11.00	-- Of non-malleable cast iron	kg	10%	Free	12.5%	0679.5 1	Free
7307.19.00	-- Other	kg	10%	Free	12.5%	0679.5 2	Free
	- Other, of stainless steel:		10%				
7307.21.00	-- Flanges	kg	10%	Free	12.5%	0679.5 3	Free
7307.22.00	-- Threaded elbows, bends and sleeves	kg	10%	Free	12.5%	0679.5 4	Free
7307.23.00	-- Butt welding fittings	kg	10%	Free	12.5%	0679.5 5	Free
7307.29.00	-- Other	kg	10%	Free	12.5%	0679.5 6	Free
	- Other:						
7307.91.00	-- Flanges	kg	10%	Free	12.5%	0679.5 9	Free
7307.92.00	-- Threaded elbows, bends and sleeves	kg	10%	Free	12.5%	0679.5 9	Free
7307.93.00	-- Butt welding fittings	kg	10%	Free	12.5%	0679.5 9	Free
7307.99.00	-- Other	kg	10%	Free	12.5%	0679.5 9	Free
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.						
7308.10.00	- Bridges and bridge-sections	kg	10%	Free	12.5%	0691.1 1	Free
7308.20.00	- Towers and lattice masts	kg	10%	Free	12.5%	0698.1 2	Free
7308.30.00	- Doors, windows and their frames and thresholds for doors	kg	10%	Free	12.5%	0691.1 3	Free
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitpropping	kg	10%	Free	12.5%	0691.1 4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7308.90.00	- Other	kg	10%	Free	12.5%	0691.1 9	Free
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	10%	Free	12.5%	0692.1 1	Free
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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7310.10.00	- Of a capacity of 50L or more	kg	10%	Free	12.5%	0692.4 1	Free
	- Of a capacity of less than 50L:						
7310.21.00	-- Cans which are to be closed by soldering or crimping	kg	10%	Free	12.5%	0692.4 1	Free
7310.29.00	-- Other	kg	10%	Free	12.5%	0692.4 1	Free
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	kg	10%	Free	12.5%	0692.4 3	Free
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.						
7312.10.00	- Stranded wire, ropes and cables	kg	10%	Free	12.5%	0693.1 1	Free
7312.90.00	- Other	kg	10%	Free	12.5%	0693.1 1	Free
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	Free	Free	12.5%	0693.2	Free
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.						
	- Woven cloth:						
7314.12.00	-- Endless bands for machinery, of stainless steel	kg	Free	Free	12.5%	0693.5	Free
7314.14.00	-- Other woven cloth, of stainless steel	kg	Free	Free	12.5%	0693.5	Free
7314.19.00	-- Other	kg	Free	Free	12.5%	0693.5	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more	kg	Free	Free	12.5%	0693.5	Free
	- Other grill, netting and fencing, welded at the intersection:						
7314.31.00	-- Plated or coated with zinc	kg	Free	Free	12.5%	0693.5	Free
7314.39.00	-- Other	kg	Free	Free	12.5%	0693.5	Free
	- Other cloth, grill, netting and fencing:						
7314.41.00	-- Plated or coated with zinc	kg	Free	Free	12.5%	0693.5	Free
7314.42.00	-- Coated with plastics	kg	Free	Free	12.5%	0693.5	Free
7314.49.00	-- Other	kg	Free	Free	12.5%	0693.5	Free
7314.50.00	- Expanded metal	kg	Free	Free	12.5%	0693.5	Free
73.15	Chain and parts thereof, of iron or steel.						
	- Articulated link chain and parts thereof:						
7315.11.00	-- Roller chain	kg	10%	Free	12.5%	0748.3 1	Free
7315.12.00	-- Other chain	kg	10%	Free	12.5%	0748.3 2	Free
7315.19.00	-- Parts	kg	10%	Free	12.5%	0748.3 9	Free
7315.20.00	- Skid chain	kg	10%	Free	12.5%	0699.2 1	Free
	- Other chain:						
7315.81.00	-- Stud-link	kg	10%	Free	12.5%	0699.2 2	Free
7315.82.00	-- Other, welded link	kg	10%	Free	12.5%	0699.2 2	Free
7315.89.00	-- Other	kg	10%	Free	12.5%	0699.2 2	Free
7315.90.00	- Other parts	kg	10%	Free	12.5%	0699.2 2	Free
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	kg	10%	Free	12.5%	0699.6 1	Free
7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	kg	10%	Free	12.5%	0694.1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
7318.11.00	-- Coach screws	kg	10%	Free	12.5%	0694.2 1	Free
7318.12.00	-- Other wood screws	kg	10%	Free	12.5%	0694.2 1	Free
7318.13.00	-- Screw hooks and screw rings	kg	10%	Free	12.5%	0694.2 1	Free
7318.14.00	-- Self-tapping screws	kg	10%	Free	12.5%	0694.2 1	Free
7318.15.00	-- Other screws and bolts, whether or not with their nuts or washers	kg	10%	Free	12.5%	0694.2 1	Free
7318.16.00	-- Nuts	kg	10%	Free	12.5%	0694.2 1	Free
7318.19.00	-- Other	kg	10%	Free	12.5%	0694.2 1	Free
	- Non-threaded articles:						
7318.21.00	-- Spring washers and other lock washers	kg	10%	Free	12.5%	0694.2 2	Free
7318.22.00	-- Other washers	kg	10%	Free	12.5%	0694.2 2	Free
7318.23.00	-- Rivets	kg	10%	Free	12.5%	0694.2 2	Free
7318.24.00	-- Cotters and cotter-pins	kg	10%	Free	12.5%	0694.2 2	Free
7318.29.00	-- Other	kg	10%	Free	12.5%	0694.2 2	Free
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.						
7319.40.00	- Safety pins and other pins	kg	10%	Free	12.5%	0699.3 2	Free
7319.90.00	- Other	kg	10%	Free	12.5%	0699.3 1	Free
73.20	Springs and leaves for springs, of iron or steel.						
7320.10.00	- Leaf-springs and leaves therefor	kg	10%	Free	12.5%	0699.4	Free
7320.20.00	- Helical springs	kg	10%	Free	12.5%	0699.4	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7320.90.00	- Other	kg	10%	Free	12.5%	0699.4	Free
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:						
7321.11.00	-- For gas fuel or for both gas and other fuels	u	10%	Free	12.5%	0697.3 1	Free
7321.12.00	-- For liquid fuel	u	10%	Free	12.5%	0697.3 1	Free
	-- Other, including appliances for solid fuel						
7321.19.10	--- For solar power	u	Free	Free	12.5%	0697.3 1	Free
7321.19.90	--- Other	u	10%	Free	12.5%	0697.3 1	Free
	- Other appliances:						
7321.81.00	-- For gas fuel or for both gas and other fuels	u	10%	Free	12.5%	0697.3 2	Free
7321.82.00	-- For liquid fuel	u	10%	Free	12.5%	0697.3 2	Free
7321.89.00	-- Other, including appliances for solid fuel	u	10%	Free	12.5%	0697.3 2	Free
7321.90.00	- Parts	kg	10%	Free	12.5%	0697.3 3	Free
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.						
	- Radiators and parts thereof:						
7322.11.00	-- Of cast iron	kg	10%	Free	12.5%	0812.1 1	Free
7322.19.00	-- Other	kg	10%	Free	12.5%	0812.1 1	Free
7322.90.00	- Other	kg	10%	Free	12.5%	0812.1 5	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.						
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	10%	Free	12.5%	0697.4 4	Free
	- Other:						
7323.91.00	-- Of cast iron, not enamelled	kg	10%	Free	12.5%	0697.4 1	Free
7323.92.00	-- Of cast iron, enamelled	kg	10%	Free	12.5%	0697.4 1	Free
7323.93.00	-- Of stainless steel	kg	10%	Free	12.5%	0697.4 1	Free
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	kg	10%	Free	12.5%	0697.4 1	Free
7323.99.00	-- Other	kg	10%	Free	12.5%	0697.4 1	Free
73.24	Sanitary ware and parts thereof, of iron or steel.						
7324.10.00	- Sinks and wash basins, of stainless steel	kg	10%	Free	12.5%	0697.5 1	Free
	- Baths:						
7324.21.00	-- Of cast iron, whether or not enamelled	kg	10%	Free	12.5%	0697.5 1	Free
7324.29.00	-- Other	kg	10%	Free	12.5%	0697.5 1	Free
7324.90.00	- Other, including parts	kg	10%	Free	12.5%	0697.5 1	Free
73.25	Other cast articles of iron or steel.						
7325.10.00	- Of non-malleable cast iron	kg	10%	Free	12.5%	0699.6 2	Free
	- Other:						
7325.91.00	-- Grinding balls and similar articles for mills	kg	10%	Free	12.5%	0699.6 3	Free
7325.99.00	-- Other	kg	10%	Free	12.5%	0699.6 3	Free
73.26	Other articles of iron or steel.						
	- Forged or stamped, but not further worked:						
7326.11.00	-- Grinding balls and similar articles for mills	kg	10%	Free	12.5%	0699.6 5	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7326.19.00	-- Other	kg	10%	Free	12.5%	0699.6 5	Free
7326.20.00	- Articles of iron or steel wire	kg	10%	Free	12.5%	0699.6 7	Free
7326.90.00	- Other	kg	10%	Free	12.5%	0699.6 9	Free

Chapter 74

Copper and articles thereof

Notes

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

(a) **Refined copper**

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

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

TABLE - Other elements

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

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

(b) **Copper alloys**

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

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

(c) **Master alloys**

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

(d) **Bars and rods**

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

provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) **Profiles**

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

(f) **Wire**

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

(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)).

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
7401.00.00	Copper mattes; cement copper (precipitated copper).	kg	10%	Free	12.5%	0283.2	Free
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	kg	10%	Free	12.5%	0682.11	Free
74.03	Refined copper and copper alloys, unwrought.						
	- Refined copper:						
7403.11.00	-- Cathodes and sections of cathodes	kg	10%	Free	12.5%	0682.12	Free
7403.12.00	-- Wire-bars	kg	10%	Free	12.5%	0682.12	Free
7403.13.00	-- Billets	kg	10%	Free	12.5%	0682.12	Free
7403.19.00	-- Other	kg	10%	Free	12.5%	0682.12	Free
	- Copper alloys:						
7403.21.00	-- Copper-zinc base alloys (brass)	kg	10%	Free	12.5%	0682.14	Free
7403.22.00	-- Copper-tin base alloys (bronze)	kg	10%	Free	12.5%	0682.14	Free
7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	kg	10%	Free	12.5%	0682.14	Free
7404.00.00	Copper waste and scrap.	kg	10%	Free	12.5%	0288.21	Free
7405.00.00	Master alloys of copper.	kg	10%	Free	12.5%	0682.13	Free
74.06	Copper powders and flakes.						
7406.10.00	- Powders of non-lamellar structure	kg	10%	Free	12.5%	0682.62	Free
7406.20.00	- Powders of lamellar structure; flakes	kg	10%	Free	12.5%	0682.62	Free
74.07	Copper bars, rods and profiles.						
7407.10.00	- Of refined copper	kg	10%	Free	12.5%	0682.31	Free
	- Of copper alloys:						
7407.21.00	-- Of copper-zinc base alloys (brass)	kg	10%	Free	12.5%	0682.32	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7407.29.00	-- Other	kg	10%	Free	12.5%	0682.32	Free
74.08	Copper wire.						
	- Of refined copper:						
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6mm	kg	10%	Free	12.5%	0682.41	Free
7408.19.00	-- Other	kg	10%	Free	12.5%	0682.41	Free
	- Of copper alloys:						
7408.21.00	-- Of copper-zinc base alloys (brass)	kg	10%	Free	12.5%	0682.42	Free
7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%	Free	12.5%	0682.42	Free
7408.29.00	-- Other	kg	10%	Free	12.5%	0682.42	Free
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.						
	- Of refined copper:						
7409.11.00	-- In coils	kg	10%	Free	12.5%	0682.51	Free
7409.19.00	-- Other	kg	10%	Free	12.5%	0682.51	Free
	- Of copper-zinc base alloys (brass):						
7409.21.00	-- In coils	kg	10%	Free	12.5%	0682.52	Free
7409.29.00	-- Other	kg	10%	Free	12.5%	0682.52	Free
	- Of copper-tin base alloys (bronze):						
7409.31.00	-- In coils	kg	10%	Free	12.5%	0682.52	Free
7409.39.00	-- Other	kg	10%	Free	12.5%	0682.52	Free
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%	Free	12.5%	0682.52	Free
7409.90.00	- Of other copper alloys	kg	10%	Free	12.5%	0682.52	Free
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.						
	- Not backed:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7410.11.00	-- Of refined copper	kg	10%	Free	12.5%	0682.61	Free
7410.12.00	-- Of copper alloys	kg	10%	Free	12.5%	0682.61	Free
	- Backed:						
7410.21.00	-- Of refined copper	kg	10%	Free	12.5%	0682.61	Free
7410.22.00	-- Of copper alloys	kg	10%	Free	12.5%	0682.61	Free
74.11	Copper tubes and pipes.						
7411.10.00	- Of refined copper	kg	10%	Free	12.5%	0682.71	Free
	- Of copper alloys:						
7411.21.00	-- Of copper-zinc base alloys (brass)	kg	10%	Free	12.5%	0682.71	Free
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%	Free	12.5%	0682.71	Free
7411.29.00	-- Other	kg	10%	Free	12.5%	0682.71	Free
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).						
7412.10.00	- Of refined copper	kg	10%	Free	12.5%	0682.72	Free
7412.20.00	- Of copper alloys	kg	10%	Free	12.5%	0682.72	Free
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	10%	Free	12.5%	0693.12	Free
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.						
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	kg	10%	Free	12.5%	0694.31	Free
	- Other articles, not threaded:						
7415.21.00	-- Washers (including spring washers)	kg	10%	Free	12.5%	0694.32	Free
7415.29.00	-- Other	kg	10%	Free	12.5%	0694.32	Free
	- Other threaded articles:						
7415.33.00	-- Screws; bolts and nuts	kg	10%	Free	12.5%	0694.33	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7415.39.00	-- Other	kg	10%	Free	12.5%	0694.33	Free
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.						
7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	kg	10%	Free	12.5%	0697.42	Free
7418.20.00	- Sanitary ware and parts thereof	kg	10%	Free	12.5%	0697.52	Free
74.19	Other articles of copper.						
7419.10.00	- Chain and parts thereof	kg	10%	Free	12.5%	0699.71	Free
	- Other:						
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	kg	10%	Free	12.5%	0699.73	Free
7419.99.00	-- Other	kg	10%	Free	12.5%	0699.73	Free

Chapter 75

Nickel and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (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 6mm.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.						
7501.10.00	- Nickel mattes	kg	10%	Free	12.5%	0284.21	Free
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	10%	Free	12.5%	0284.22	Free
75.02	Unwrought nickel.						
7502.10.00	- Nickel, not alloyed	kg	10%	Free	12.5%	0683.11	Free
7502.20.00	- Nickel alloys	kg	10%	Free	12.5%	0683.12	Free
7503.00.00	Nickel waste and scrap.	kg	10%	Free	12.5%	0288.22	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7504.00.00	Nickel powders and flakes.	kg	10%	Free	12.5%	0683.23	Free
75.05	Nickel bars, rods, profiles and wire.						
	- Bars, rods and profiles:						
7505.11.00	-- Of nickel, not alloyed	kg	10%	Free	12.5%	0683.21	Free
7505.12.00	-- Of nickel alloys	kg	10%	Free	12.5%	0683.21	Free
	- Wire:						
7505.21.00	-- Of nickel, not alloyed	kg	10%	Free	12.5%	0683.21	Free
7505.22.00	-- Of nickel alloys	kg	10%	Free	12.5%	0683.21	Free
75.06	Nickel plates, sheets, strip and foil.						
7506.10.00	- Of nickel, not alloyed	kg	10%	Free	12.5%	0683.24	Free
7506.20.00	- Of nickel alloys	kg	10%	Free	12.5%	0683.24	Free
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).						
	- Tubes and pipes:						
7507.11.00	-- Of nickel, not alloyed	kg	10%	Free	12.5%	0683.22	Free
7507.12.00	-- Of nickel alloys	kg	10%	Free	12.5%	0683.22	Free
7507.20.00	- Tube or pipe fittings	kg	10%	Free	12.5%	0683.22	Free
75.08	Other articles of nickel.						
7508.10.00	- Cloth, grill and netting, of nickel wire	kg	10%	Free	12.5%	0699.75	Free
7508.90.00	- Other	kg	10%	Free	12.5%	0699.75	Free

Chapter 76

Aluminium and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (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 6mm.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
76.01	Unwrought aluminium.						
7601.10.00	- Aluminium, not alloyed	kg	Free	Free	12.5%	0684.11	Free
7601.20.00	- Aluminium alloys	kg	Free	Free	12.5%	0684.12	Free
76.02	Aluminium waste and scrap.						
7602.00.10	--- used cans	kg	Free	Free	12.5%	0288.23	Free
7602.00.90	--- Other	kg	Free	Free	12.5%	0288.23	Free
76.03	Aluminium powders and flakes.						
7603.10.00	- Powders of non-lamellar structure	kg	Free	Free	12.5%	0684.25	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7603.20.00	- Powders of lamellar structure; flakes	kg	Free	Free	12.5%	0684.25	Free
76.04	Aluminium bars, rods and profiles.						
7604.10.00	- Of aluminium, not alloyed	kg	Free	Free	12.5%	0684.21	Free
	- Of aluminium alloys:						
7604.21.00	-- Hollow profiles	kg	Free	Free	12.5%	0684.21	Free
7604.29.00	-- Other	kg	Free	Free	12.5%	0684.21	Free
76.05	Aluminium wire.						
	- Of aluminium, not alloyed:						
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7mm	kg	Free	Free	12.5%	0684.22	Free
7605.19.00	-- Other	kg	Free	Free	12.5%	0684.22	Free
	- Of aluminium alloys:						
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7mm	kg	Free	Free	12.5%	0684.22	Free
7605.29.00	-- Other	kg	Free	Free	12.5%	0684.22	Free
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.						
	- Rectangular (including square):						
7606.11.00	-- Of aluminium, not alloyed	kg	Free	Free	12.5%	0684.23	Free
7606.12.00	-- Of aluminium alloys	kg	Free	Free	12.5%	0684.23	Free
	- Other:						
7606.91.00	-- Of aluminium, not alloyed	kg	Free	Free	12.5%	0684.23	Free
7606.92.00	-- Of aluminium alloys	kg	Free	Free	12.5%	0684.23	Free
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm.						
	- Not backed:						
7607.11.00	-- Rolled but not further worked	kg	Free	Free	12.5%	0684.24	Free
7607.19.00	-- Other	kg	Free	Free	12.5%	0684.24	Free
7607.20.00	- Backed	kg	Free	Free	12.5%	0684.24	Free
76.08	Aluminium tubes and pipes.						
7608.10.00	- Of aluminium, not alloyed	kg	Free	Free	12.5%	0684.26	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7608.20.00	- Of aluminium alloys	kg	Free	Free	12.5%	0684.26	Free
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	Free	Free	12.5%	0684.27	Free
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.						
7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	15%	Free	12.5%	0691.21	Free
7610.90.00	- Other	kg	15%	Free	12.5%	0691.29	Free
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	15%	Free	12.5%	0692.12	Free
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 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7612.10.00	- Collapsible tubular containers	kg	15%	Free	12.5%	0692.42	Free
7612.90.00	- Other	kg	15%	Free	12.5%	0692.42	Free
7613.00.00	Aluminium containers for compressed or liquefied gas.	kg	15%	Free	12.5%	0692.44	Free
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7614.10.00	- With steel core	kg	10%	Free	12.5%	0693.13	Free
7614.90.00	- Other	kg	10%	Free	12.5%	0693.13	Free
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.						
7615.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	10%	Free	12.5%	0697.43	Free
7615.20.00	- Sanitary ware and parts thereof	kg	10%	Free	12.5%	0697.53	Free
76.16	Other articles of aluminium.						
7616.10.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	10%	Free	12.5%	0694.4	Free
	- Other:						
7616.91.00	-- Cloth, grill, netting and fencing, of aluminium wire	kg	10%	Free	12.5%	0699.79	Free
7616.99.00	-- Other	kg	10%	Free	12.5%	0699.79	Free

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Notes.

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

(a) **Bars and rods**

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
78.01	Unwrought lead.						
7801.10.00	- Refined lead	kg	Free	Free	12.5%	0685.12	Free
	- Other:						
7801.91.00	-- Containing by weight antimony as the principal other element	kg	Free	Free	12.5%	0685.11	Free
7801.99.00	-- Other	kg	Free	Free	12.5%	0685.11	Free
7802.00.00	Lead waste and scrap.	kg	Free	Free	12.5%	0288.24	Free
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.						
	- Plates, sheets, strip and foil:						
7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	kg	Free	Free	12.5%	0685.2	Free
7804.19.00	-- Other	kg	Free	Free	12.5%	0685.2	Free
7804.20.00	- Powders and flakes	kg	Free	Free	12.5%	0685.2	Free
7806.00.00	Other articles of lead.	kg	Free	Free	12.5%	0699.76	Free

Chapter 79

Zinc and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
79.01	Unwrought zinc.						
	- Zinc, not alloyed:						
7901.11.00	-- Containing by weight 99.99% or more of zinc	kg	Free	Free	12.5%	0686.11	Free
7901.12.00	-- Containing by weight less than 99.99% of zinc	kg	Free	Free	12.5%	0686.11	Free
7901.20.00	- Zinc alloys	kg	Free	Free	12.5%	0686.12	Free
7902.00.00	Zinc waste and scrap.	kg	Free	Free	12.5%	0288.25	Free
79.03	Zinc dust, powders and flakes.						
7903.10.00	- Zinc dust	kg	Free	Free	12.5%	0686.33	Free
7903.90.00	- Other	kg	Free	Free	12.5%	0686.33	Free
7904.00.00	Zinc bars, rods, profiles and wire.	kg	Free	Free	12.5%	0686.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7905.00.00	Zinc plates, sheets, strip and foil.	kg	Free	Free	12.5%	0686.32	Free
7907.00.00	Other articles of zinc.	kg	Free	Free	12.5%	0699.77	Free

Chapter 80

Tin and articles thereof

Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
80.01	Unwrought tin.						
8001.10.00	- Tin, not alloyed	kg	Free	Free	12.5%	0687.11	Free
8001.20.00	- Tin alloys	kg	Free	Free	12.5%	0687.12	Free
8002.00.00	Tin waste and scrap.	kg	Free	Free	12.5%	0288.26	Free
8003.00.00	Tin bars, rods, profiles and wire.	kg	Free	Free	12.5%	0687.2	Free
8007.00.00	Other articles of tin.	kg	Free	Free	12.5%	0699.78	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.						
8101.10.00	- Powders	kg	Free	Free	12.5%	0689.11	Free
	- Other:						
8101.94.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	Free	Free	12.5%	0689.11	Free
8101.96.00	-- Wire	kg	Free	Free	12.5%	0699.91	Free
8101.97.00	-- Waste and scrap	kg	Free	Free	12.5%	0689.11	Free
8101.99.00	-- Other	kg	Free	Free	12.5%	0699.91	Free
81.02	Molybdenum and articles thereof, including waste and scrap.						
8102.10.00	- Powders	kg	Free	Free	12.5%	0689.12	Free
	- Other:						
8102.94.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Free	Free	12.5%	0689.12	Free
8102.95.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	Free	Free	12.5%	0699.92	Free
8102.96.00	-- Wire	kg	Free	Free	12.5%	0699.92	Free
8102.97.00	-- Waste and scrap	kg	Free	Free	12.5%	0689.12	Free
8102.99.00	-- Other	kg	Free	Free	12.5%	0699.92	Free
81.03	Tantalum and articles thereof, including waste and scrap.						
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Free	Free	12.5%	0689.13	Free
8103.30.00	- Waste and scrap	kg	Free	Free	12.5%	0689.13	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8103.90.00	- Other	kg	Free	Free	12.5%	0699.93	Free
81.04	Magnesium and articles thereof, including waste and scrap.						
	- Unwrought magnesium:						
8104.11.00	-- Containing at least 99.8% by weight of magnesium	kg	Free	Free	12.5%	0689.15	Free
8104.19.00	-- Other	kg	Free	Free	12.5%	0689.15	Free
8104.20.00	- Waste and scrap	kg	Free	Free	12.5%	0689.14	Free
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	kg	Free	Free	12.5%	0699.94	Free
8104.90.00	- Other	kg	Free	Free	12.5%	0699.94	Free
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.						
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	Free	Free	12.5%	0689.81	Free
8105.30.00	- Waste and scrap	kg	Free	Free	12.5%	0689.81	Free
8105.90.00	- Other	kg	Free	Free	12.5%	0699.81	Free
8106.00.00	Bismuth and articles thereof, including waste and scrap.	kg	Free	Free	12.5%	0689.92	Free
81.07	Cadmium and articles thereof, including waste and scrap.						
8107.20.00	- Unwrought cadmium; powders	kg	Free	Free	12.5%	0689.82	Free
8107.30.00	- Waste and scrap	kg	Free	Free	12.5%	0689.82	Free
8107.90.00	- Other	kg	Free	Free	12.5%	0699.83	Free
81.08	Titanium and articles thereof, including waste and scrap.						
8108.20.00	- Unwrought titanium; powders	kg	Free	Free	12.5%	0689.83	Free
8108.30.00	- Waste and scrap	kg	Free	Free	12.5%	0689.83	Free
8108.90.00	- Other	kg	Free	Free	12.5%	0699.85	Free
81.09	Zirconium and articles thereof, including waste and scrap.						
8109.20.00	- Unwrought zirconium; powders	kg	Free	Free	12.5%	0689.84	Free
8109.30.00	- Waste and scrap	kg	Free	Free	12.5%	0689.84	Free
8109.90.00	- Other	kg	Free	Free	12.5%	0699.87	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

81.10	Antimony and articles thereof, including waste and scrap.						
8110.10.00	- Unwrought antimony; powders	kg	Free	Free	12.5%	0689.93	Free
8110.20.00	- Waste and scrap	kg	Free	Free	12.5%	0689.93	Free
8110.90.00	- Other	kg	Free	Free	12.5%	0689.93	Free
8111.00.00	Manganese and articles thereof, including waste and scrap.	kg	Free	Free	12.5%	0689.94	Free
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.						
	- Beryllium:						
8112.12.00	-- Unwrought; powders	kg	Free	Free	12.5%	0689.91	Free
8112.13.00	-- Waste and scrap	kg	Free	Free	12.5%	0689.91	Free
8112.19.00	-- Other	kg	Free	Free	12.5%	0699.95	Free
	- Chromium:						
8112.21.00	-- Unwrought; powders	kg	Free	Free	12.5%	0689.95	Free
8112.22.00	-- Waste and scrap	kg	Free	Free	12.5%	0689.95	Free
8112.29.00	-- Other	kg	Free	Free	12.5%	0689.95	Free
	- Thallium:						
8112.51.00	-- Unwrought; powders	kg	Free	Free	12.5%	0689.95	Free
8112.52.00	-- Waste and scrap	kg	Free	Free	12.5%	0689.95	Free
8112.59.00	-- Other	kg	Free	Free	12.5%	0699.99	Free
	- Other:						
8112.92.00	-- Unwrought; waste and scrap; powders	kg	Free	Free	12.5%	0689.98	Free
8112.99.00	-- Other	kg	Free	Free	12.5%	0699.99	Free
8113.00.00	Cermets and articles thereof, including waste and scrap.	kg	Free	Free	12.5%	0689.99	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate			SITC Code	Export Duty Rate
82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.						
8201.10.00	- Spades and shovels	kg	5%	Free	12.5%	0695.1	Free
8201.30.00	- Mattocks, picks, hoes and rakes	kg	5%	Free	12.5%	0695.1	Free
8201.40.00	- Axes, bill hooks and similar hewing tools	kg	5%	Free	12.5%	0695.1	Free
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	5%	Free	12.5%	0695.1	Free
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	5%	Free	12.5%	0695.1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	5%	Free	12.5%	0695.1	Free
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).						
8202.10.00	- Hand saws	kg	5%	Free	12.5%	0695.21	Free
8202.20.00	- Band saw blades	kg	5%	Free	12.5%	0695.51	Free
	- Circular saw blades (including slitting or slotting saw blades):						
8202.31.00	-- With working part of steel	kg	5%	Free	12.5%	0695.52	Free
8202.39.00	-- Other, including parts	kg	5%	Free	12.5%	0695.53	Free
8202.40.00	- Chain saw blades	kg	5%	Free	12.5%	0695.54	Free
	- Other saw blades :						
8202.91.00	-- Straight saw blades, for working metal	kg	5%	Free	12.5%	0695.55	Free
8202.99.00	-- Other	kg	5%	Free	12.5%	0695.59	Free
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.						
8203.10.00	- Files, rasps and similar tools	kg	5%	Free	12.5%	0695.22	Free
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	5%	Free	12.5%	0695.23	Free
8203.30.00	- Metal cutting shears and similar tools	kg	5%	Free	12.5%	0695.23	Free
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	5%	Free	12.5%	0695.23	Free
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.						
	- Hand-operated spanners and wrenches:						
8204.11.00	-- Non-adjustable	kg	5%	Free	12.5%	0695.3	Free
8204.12.00	-- Adjustable	kg	5%	Free	12.5%	0695.3	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	5%	Free	12.5%	0695.3	Free
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.						
8205.10.00	- Drilling, threading or tapping tools	kg	5%	Free	12.5%	0695.41	Free
8205.20.00	- Hammers and sledge hammers	kg	5%	Free	12.5%	0695.42	Free
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	5%	Free	12.5%	0695.43	Free
8205.40.00	- Screwdrivers	kg	5%	Free	12.5%	0695.44	Free
	- Other hand tools (including glaziers' diamonds):						
8205.51.00	-- Household tools	kg	5%	Free	12.5%	0695.45	Free
8205.59.00	-- Other	kg	5%	Free	12.5%	0695.46	Free
8205.60.00	- Blow lamps	kg	5%	Free	12.5%	0695.46	Free
8205.70.00	- Vices, clamps and the like	kg	5%	Free	12.5%	0695.47	Free
8205.90.00	- Sets of articles of two or more of the foregoing subheadings	kg	5%	Free	12.5%	0695.49	Free
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	kg	5%	Free	12.5%	0695.7	Free
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:						
8207.13.00	-- With working part of cermets	kg	5%	Free	12.5%	0695.63	Free
8207.19.00	-- Other, including parts	kg	5%	Free	12.5%	0695.63	Free
8207.20.00	- Dies for drawing or extruding metal	kg	5%	Free	12.5%	0695.64	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8207.30.00	- Tools for pressing, stamping or punching	kg	5%	Free	12.5%	0695.64	Free
8207.40.00	- Tools for tapping or threading	kg	5%	Free	12.5%	0695.64	Free
8207.50.00	- Tools for drilling, other than for rock drilling	kg	5%	Free	12.5%	0695.64	Free
8207.60.00	- Tools for boring or broaching	kg	5%	Free	12.5%	0695.64	Free
8207.70.00	- Tools for milling	kg	5%	Free	12.5%	0695.64	Free
8207.80.00	- Tools for turning	kg	5%	Free	12.5%	0695.64	Free
8207.90.00	- Other interchangeable tools	kg	5%	Free	12.5%	0695.64	Free
82.08	Knives and cutting blades, for machines or for mechanical appliances.						
8208.10.00	- For metal working	kg	5%	Free	12.5%	0695.61	Free
8208.20.00	- For wood working	kg	5%	Free	12.5%	0695.61	Free
8208.30.00	- For kitchen appliances or for machines used by the food industry	kg	5%	Free	12.5%	0695.61	Free
8208.40.00	- For agricultural, horticultural or forestry machines	kg	5%	Free	12.5%	0695.61	Free
8208.90.00	- Other	kg	5%	Free	12.5%	0695.61	Free
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	5%	Free	12.5%	0695.62	Free
8210.00.00	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.	kg	5%	Free	12.5%	0697.81	Free
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.						
8211.10.00	- Sets of assorted articles	u	5%	Free	12.5%	0696.8	Free
	- Other:						
8211.91.00	-- Table knives having fixed blades	u	5%	Free	12.5%	0696.8	Free
8211.92.00	-- Other knives having fixed blades	u	5%	Free	12.5%	0696.8	Free
8211.93.00	-- Knives having other than fixed blades	u	5%	Free	12.5%	0696.8	Free
8211.94.00	-- Blades	kg	5%	Free	12.5%	0696.8	Free
8211.95.00	-- Handles of base metal	kg	5%	Free	12.5%	0696.8	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

82.12	Razors and razor blades (including razor blade blanks in strips).						
8212.10.00	- Razors	kg	5%	Free	12.5%	0696.31	Free
8212.20.00	- Safety razor blades, including razor blade blanks in strips	kg	5%	Free	12.5%	0696.35	Free
8212.90.00	- Other parts	kg	5%	Free	12.5%	0696.38	Free
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	kg	5%	Free	12.5%	0696.4	Free
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).						
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	5%	Free	12.5%	0696.51	Free
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	kg	5%	Free	12.5%	0696.55	Free
8214.90.00	- Other	kg	5%	Free	12.5%	0696.59	Free
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.						
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	kg	5%	Free	12.5%	0696.61	Free
8215.20.00	- Other sets of assorted articles	kg	5%	Free	12.5%	0696.62	Free
	- Other:						
8215.91.00	-- Plated with precious metal	kg	5%	Free	12.5%	0696.63	Free
8215.99.00	-- Other	kg	5%	Free	12.5%	0696.69	Free

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 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.						
8301.10.00	- Padlocks	kg	20%	Free	12.5%	0699.11	Free
8301.20.00	- Locks of a kind used for motor vehicles	kg	20%	Free	12.5%	0699.11	Free
8301.30.00	- Locks of a kind used for furniture	kg	20%	Free	12.5%	0699.11	Free
8301.40.00	- Other locks	kg	20%	Free	12.5%	0699.11	Free
8301.50.00	- Clasps and frames with clasps, incorporating locks	kg	20%	Free	12.5%	0699.11	Free
8301.60.00	- Parts	kg	20%	Free	12.5%	0699.11	Free
8301.70.00	- Keys presented separately	kg	20%	Free	12.5%	0699.11	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8302.10.00	- Hinges	kg	20%	Free	12.5%	0699.13	Free
8302.20.00	- Castors	kg	20%	Free	12.5%	0699.14	Free
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	20%	Free	12.5%	0699.15	Free
	- Other mountings, fittings and similar articles:						
8302.41.00	-- Suitable for buildings	kg	20%	Free	12.5%	0699.16	Free
8302.42.00	-- Other, suitable for furniture	kg	20%	Free	12.5%	0699.17	Free
8302.49.00	-- Other	kg	20%	Free	12.5%	0699.19	Free
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	20%	Free	12.5%	0699.19	Free
8302.60.00	- Automatic door closers	kg	20%	Free	12.5%	0699.19	Free
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	20%	Free	12.5%	0699.12	Free
8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	kg	20%	Free	12.5%	0895.11	Free
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.						
8305.10.00	- Fittings for loose-leaf binders or files	kg	20%	Free	12.5%	0895.12	Free
8305.20.00	- Staples in strips	kg	20%	Free	12.5%	0895.12	Free
8305.90.00	- Other, including parts	kg	20%	Free	12.5%	0895.12	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8306.10.00	- Bells, gongs and the like	kg	20%	Free	12.5%	0699.52	Free
	- Statuettes and other ornaments:						
8306.21.00	-- Plated with precious metal	kg	20%	Free	12.5%	0697.82	Free
8306.29.00	-- Other	kg	20%	Free	12.5%		Free
8306.30.00	- Photograph, picture or similar frames; mirrors	kg	20%	Free	12.5%	0697.82	Free
83.07	Flexible tubing of base metal, with or without fittings.						
8307.10.00	- Of iron or steel	kg	20%	Free	12.5%	0699.51	Free
8307.90.00	- Of other base metal	kg	20%	Free	12.5%	0699.51	Free
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.						
8308.10.00	- Hooks, eyes and eyelets	kg	10%	Free	12.5%	0699.33	Free
8308.20.00	- Tubular or bifurcated rivets	kg	10%	Free	12.5%	0699.33	Free
8308.90.00	- Other, including parts	kg	10%	Free	12.5%	0699.33	Free
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.						
8309.10.00	- Crown corks	kg	10%	Free	12.5%	0699.53	Free
8309.90.00	- Other	kg	10%	Free	12.5%	0699.53	Free
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	kg	10%	Free	12.5%	0699.54	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.						
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	kg	10%	Free	12.5%	0699.55	Free
8311.20.00	- Cored wire of base metal, for electric arc-welding	kg	10%	Free	12.5%	0699.55	Free
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	10%	Free	12.5%	0699.55	Free
8311.90.00	- Other	kg	10%	Free	12.5%	0699.55	Free

Section XVI

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

Notes.

1.- This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) 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 Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (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, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 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 heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 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; or
- (g) 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 or plant, 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 a part of a complete 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 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 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 8 (a) and 8 (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 cover photosensitive semiconductor devices and light emitting diodes.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

(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 board 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 ; and

(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 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).
- 2.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.						
8401.10.00	- Nuclear reactors	kg	Free	Free	12.5%	0718.17	Free
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	Free	Free	12.5%	0728.47	Free
8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	Free	Free	12.5%	0718.77	Free
8401.40.00	- Parts of nuclear reactors	kg	Free	Free	12.5%	0718.78	Free
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.						
	- Steam or other vapour generating boilers :						
8402.11.00	-- Water tube boilers with a steam production exceeding 45t per hour	kg	Free	Free	12.5%	0711.11	Free
8402.12.00	-- Water tube boilers with a steam production not exceeding 45t per hour	kg	Free	Free	12.5%	0711.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8402.19.00	-- Other vapour generating rs	kg	Free	Free	12.5%	0711.20	Free
8402.20.00	- Super-heated water boilers	kg	Free	Free	12.5%	0711.91	Free
8402.90.00	- Parts	kg	Free	Free	12.5%	0812.17	Free
84.03	Central heating boilers other than those of heading 84.02.						
8403.10.00	- Boilers	u	Free	Free	12.5%	0812.19	Free
8403.90.00	- Parts	kg	Free	Free	12.5%	0711.21	Free
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.						
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	kg	Free	Free	12.5%	0711.22	Free
8404.20.00	- Condensers for steam or other vapour power units	kg	Free	Free	12.5%	0711.92	Free
8404.90.00	- Parts	kg	Free	Free	12.5%	0711.11	Free
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.						
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	Free	Free	12.5%	0741.71	Free
8405.90.00	- Parts	kg	Free	Free	12.5%	0741.72	Free
84.06	Steam turbines and other vapour turbines.						
8406.10.00	- Turbines for marine propulsion	u	Free	Free	12.5%	0712.11	Free
	- Other turbines :						
8406.81.00	-- Of an output exceeding 40 MW	u	Free	Free	12.5%	0712.19	Free
8406.82.00	-- Of an output not 40 MW	u	Free	Free	12.5%	0712.19	Free
8406.90.00	- Parts	kg	Free	Free	12.5%	0712.8	Free
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.						
8407.10.00	- Aircraft engines	u	Free	Free	12.5%	0713.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Marine propulsion engines:						
8407.21.00	-- Outboard motors	u	Free	Free	12.5%	0713.31	Free
8407.29.00	-- Other	u	Free	Free	12.5%	0713.31	Free
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:						
8407.31.00	-- Of a cylinder capacity not exceeding 50cc	u	5%	Free	12.5%	0713.21	Free
8407.32.00	-- Of a cylinder capacity exceeding 50cc but not exceeding 250cc	u	5%	Free	12.5%	0713.21	Free
8407.33.00	-- Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	u	5%	Free	12.5%	0713.21	Free
8407.34.00	-- Of a cylinder capacity exceeding 1,000cc	u	5%	Free	12.5%	0713.22	Free
8407.90.00	- Other engines	u	5%	Free	12.5%	0713.81	Free
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).						
8408.10.00	- Marine propulsion engines	u	Free	Free	12.5%	0713.33	Free
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	u	Free	Free	12.5%	0713.23	Free
8408.90.00	- Other engines	u	Free	Free	12.5%	0713.82	Free
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.						
8409.10.00	- For aircraft engines	kg	Free	Free	12.5%	0713.19	Free
	- Other:						
8409.91.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	kg	5%	Free	12.5%	0713.91	Free
8409.99.00	-- Other	kg	15%	Free	12.5%	0713.92	Free
84.10	Hydraulic turbines, water wheels, and regulators therefor.						
	- Hydraulic turbines and water wheels:						
8410.11.00	-- Of a power not exceeding 1,000 kW	u	Free	Free	12.5%	0718.11	Free
8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000kW	u	Free	Free	12.5%	0718.11	Free
8410.13.00	-- Of a power exceeding 10,000kW	u	Free	Free	12.5%	0718.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8410.90.00	- Parts, including regulators	kg	Free	Free	12.5%	0718.19	Free
84.11	Turbo-jets, turbo-propellers and other gas turbines.						
	- Turbo-jets:						
8411.11.00	-- Of a thrust not exceeding 25kN	kg	Free	Free	12.5%	0714.41	Free
8411.12.00	-- Of a thrust exceeding	kg	Free	Free	12.5%	0714.41	Free
	- Turbo-propellers:						
8411.21.00	-- Of a power not exceeding 1,100kW	kg	Free	Free	12.5%	0714.81	Free
8411.22.00	-- Of a power exceeding 1,100kW	kg	Free	Free	12.5%	0714.81	Free
	- Other gas turbines:						
8411.81.00	-- Of a power not exceeding 5,000kW	kg	10%	Free	12.5%	0714.89	Free
8411.82.00	-- Of a power exceeding 5,000kW	kg	10%	Free	12.5%	0714.89	Free
	- Parts:						
8411.91.00	-- Of turbo-jets or turbo-propellers	kg	10%	Free	12.5%	0714.91	Free
8411.99.00	-- Other	kg	10%	Free	12.5%	0714.99	Free
84.12	Other engines and motors.			Free	12.5%		
8412.10.00	- Reaction engines other than turbo-jets	u	20%	Free	12.5%	0714.49	Free
	- Hydraulic power engines and motors:						
8412.21.00	-- Linear acting (cylinders)	u	20%	Free	12.5%	0718.91	Free
8412.29.00	-- Other	u	20%	Free	12.5%	0718.93	Free
	- Pneumatic power engines and motors:		20%				
8412.31.00	-- Linear acting (cylinders)	u	20%	Free	12.5%	0718.92	Free
8412.39.00	-- Other	u	20%	Free	12.5%	0718.93	Free
8412.80.00	- Other	u	20%	Free	12.5%	0718.93	Free
8412.90.00	- Parts	kg	20%	Free	12.5%	0718.99	Free
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.						
	- Pumps fitted or designed to be fitted with a measuring device:						
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	5%	Free	12.5%	0742.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8413.19.00	-- Other	u	5%	Free	12.5%	0742.19	Free
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	u	5%	Free	12.5%	0742.71	Free
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	u	5%	Free	12.5%	0742.2	Free
8413.40.00	- Concrete pumps	u	5%	Free	12.5%	0742.3	Free
8413.50.00	- Other reciprocating positive displacement pumps	u	5%	Free	12.5%	0742.4	Free
8413.60.00	- Other rotary positive displacement pumps	u	5%	Free	12.5%	0742.5	Free
8413.70.00	- Other centrifugal pumps	u	5%	Free	12.5%	0742.6	Free
	- Other pumps; liquid elevators:						
8413.81.00	-- Pumps	u	5%	Free	12.5%	0742.71	Free
8413.82.00	-- Liquid elevators	u	5%	Free	12.5%	0742.75	Free
	- Parts:						
8413.91.00	-- Of pumps	kg	5%	Free	12.5%	0742.91	Free
8413.92.00	-- Of liquid elevators	kg	5%	Free	12.5%	0742.95	Free
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.						
8414.10.00	- Vacuum pumps	u	5%	Free	12.5%	0743.11	Free
8414.20.00	- Hand- or foot-operated air pumps	u	5%	Free	12.5%	0743.13	Free
8414.30.00	- Compressors of a kind used in refrigerating equipment	u	5%	Free	12.5%	0743.15	Free
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	u	5%	Free	12.5%	0743.17	Free
	- Fans:						
8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	u	5%	Free	12.5%	0743.41	Free
8414.59.00	-- Other	u	5%	Free	12.5%	0743.43	Free
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120cm	u	5%	Free	12.5%	0743.45	Free
8414.80.00	- Other	u	5%	Free	12.5%	0743.19	Free
8414.90.00	- Parts	kg	Free	Free	12.5%	0743.8	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.						
8415.10.00	- Window or wall types, self-contained or "split-system"	u	10%	Free	12.5%	0741.51	Free
8415.20.00	- Of a kind used for persons, in motor vehicles	u	10%	Free	12.5%	0741.55	Free
	- Other:		10%				
8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	u	10%	Free	12.5%	0741.55	Free
8415.82.00	-- Other, incorporating a refrigerating unit	u	10%	Free	12.5%	0741.55	Free
8415.83.00	-- Not incorporating a refrigerating unit	u	10%	Free	12.5%	0741.55	Free
8415.90.00	- Parts	kg	10%	Free	12.5%	0741.59	Free
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.						
8416.10.00	- Furnace burners for liquid fuel	kg	Free	Free	12.5%	0741.21	Free
8416.20.00	- Other furnace burners, including combination burners	kg	Free	Free	12.5%	0741.23	Free
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Free	Free	12.5%	0741.25	Free
8416.90.00	- Parts	kg	Free	Free	12.5%	0741.28	Free
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.						
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	Free	Free	12.5%	0741.36	Free
8417.20.00	- Bakery ovens, including biscuit ovens	u	Free	Free	12.5%	0741.37	Free
8417.80.00	- Other	u	Free	Free	12.5%	0741.38	Free
8417.90.00	- Parts	kg	Free	Free	12.5%	0741.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.						
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	u	20%	Free	12.5%	0775.21	Free
	- Refrigerators, household type:						
8418.21.00	-- Compression-type	u	20%	Free	12.5%	0775.21	Free
	-- Other :						
8418.29.10	--- Using VDC (voltage direct current not exceeding 24 volts)	u	Free	Free	12.5%	0775.21	Free
8418.29.90	--- Other	u	20%	Free	12.5%	0775.21	Free
	- Freezers of the chest type, not exceeding 800 l capacity :						
8418.30.10	--- Using VDC (voltage direct current not exceeding 24 volts)	u	Free	Free	12.5%	0775.21	Free
8418.30.90	- - - Other	u	20%	Free	12.5%	0775.21	Free
8418.40.00	- Freezers of the upright type, not exceeding 900 l capacity	u	20%	Free	12.5%	0775.21	Free
8418.50.00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	u	20%	Free	12.5%	0741.43	Free
	- Other refrigerating or freezing equipment; heat pumps:						
8418.61.00	-- Heat pumps other than air condition machines of heading 84.15	u	20%	Free	12.5%	0741.45	Free
8418.69.00	-- Other	kg	20%	Free	12.5%		Free
	- Parts:						
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	kg	20%	Free	12.5%	0741.49	Free
8418.99.00	-- Other	kg	20%	Free	12.5%	0741.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.						
	- Instantaneous or storage water heaters, non-electric:						
8419.11.00	-- Instantaneous gas water	u	Free	Free	12.5%	0741.81	Free
8419.19.00	-- Other	u	Free	Free	12.5%	0741.82	Free
8419.20.00	- Medical, surgical or laboratory sterilisers	u	Free	Free	12.5%	0741.83	Free
	- Dryers:						
8419.31.00	-- For agricultural products	u	Free	Free	12.5%	0741.84	Free
8419.32.00	-- For wood, paper pulp, paper	u	Free	Free	12.5%	0741.85	Free
8419.39.00	-- Other	u	Free	Free	12.5%	0741.86	Free
8419.40.00	- Distilling or rectifying plant	u	Free	Free	12.5%	0741.73	Free
8419.50.00	- Heat exchange units	u	Free	Free	12.5%	0741.74	Free
8419.60.00	- Machinery for liquefying air or other gases	u	Free	Free	12.5%	0741.75	Free
	- Other machinery, plant and equipment:						
8419.81.00	-- For making hot drinks or for cooking or heating food	u	Free	Free	12.5%	0741.87	Free
8419.89.00	-- Other	u	Free	Free	12.5%	0741.89	Free
8419.90.00	- Parts	kg	Free	Free	12.5%	0741.9	Free
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.						
8420.10.00	- Calendering or other rolling machines	u	Free	Free	12.5%	0745.91	Free
	- Parts:						
8420.91.00	-- Cylinders	kg	Free	Free	12.5%	0745.93	Free
8420.99.00	-- Other	kg	Free	Free	12.5%	0745.93	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.						
	- Centrifuges, including centrifugal dryers:						
8421.11.00	-- Cream separators	u	5%	Free	12.5%	0743.51	Free
8421.12.00	-- Clothes-dryers	u	5%	Free	12.5%	0743.55	Free
8421.19.00	-- Other	u	5%	Free	12.5%	0743.59	Free
	- Filtering or purifying machinery and apparatus for liquids:						
8421.21.00	-- For filtering or purifying	u	Free	Free	12.5%	0743.61	Free
8421.22.00	-- For filtering or purifying beverages other than water	u	Free	Free	12.5%	0743.62	Free
8421.23.00	-- Oil or petrol-filters for internal combustion engines	u	Free	Free	12.5%	0743.63	Free
8421.29.00	-- Other	u	Free	Free	12.5%	0743.67	Free
	- Filtering or purifying machinery and apparatus for gases:						
8421.31.00	-- Intake air filters for internal combustion engines	u	5%	Free	12.5%	0743.64	Free
8421.39.00	-- Other	u	5%	Free	12.5%	0743.69	Free
	- Parts:						
8421.91.00	-- Of centrifuges, including	kg	Free	Free	12.5%	0743.91	Free
8421.99.00	-- Other	kg	Free	Free	12.5%	0743.95	Free
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.						
	- Dish washing machines:						
8422.11.00	-- Of the household type	u	25%	Free	12.5%	0775.3	Free
8422.19.00	-- Other	u	Free	Free	12.5%	0745.21	Free
8422.20.00	- Machinery for cleaning or drying bottles or other containers	u	Free	Free	12.5%	0745.23	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8422.30.00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	Free	Free	12.5%	0745.27	Free
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	Free	Free	12.5%	0745.27	Free
8422.90.00	- Parts	kg	Free	Free	12.5%	0745.29	Free
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.						
8423.10.00	- Personal weighing machines, including baby scales; household scales	u	10%	Free	12.5%	0745.32	Free
8423.20.00	- Scales for continuous weighing of goods on conveyors	u	10%	Free	12.5%	0745.31	Free
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	10%	Free	12.5%	0745.31	Free
	- Other weighing machinery:						
8423.81.00	-- Having a maximum weighing capacity not exceeding 30kg	u	10%	Free	12.5%	0745.31	Free
8423.82.00	-- Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	u	Free	Free	12.5%	0745.31	Free
8423.89.00	-- Other	u	Free	Free	12.5%	0745.31	Free
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	Free	Free	12.5%	0745.39	Free
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.						
8424.10.00	- Fire extinguishers, whether or not charged	u	Free	Free	12.5%	0745.61	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8424.20.00	- Spray guns and similar appliances	u	Free	Free	12.5%	0745.62	Free
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	u	Free	Free	12.5%	0745.63	Free
	- Other appliances:						
8424.81.00	-- Agricultural or horticultural	u	Free	Free	12.5%	0745.64	Free
8424.89.00	-- Other	u	Free	Free	12.5%	0745.65	Free
8424.90.00	- Parts	kg	Free	Free	12.5%	0745.68	Free
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:						
8425.11.00	-- Powered by electric motor	u	5%	Free	12.5%	0744.21	Free
8425.19.00	-- Other	u	5%	Free	12.5%	0744.21	Free
	-Winches; capstans:						
8425.31.00	-- Powered by electric motor	u	5%	Free	12.5%	0744.25	Free
8425.39.00	-- Other	u	5%	Free	12.5%	0744.25	Free
	- Jacks; hoists of a kind used for raising vehicles:						
8425.41.00	-- Built-in jacking systems of a	u	5%	Free	12.5%	0744.41	Free
8425.42.00	-- Other jacks and hoists, hydraulic	u	5%	Free	12.5%	0744.43	Free
8425.49.00	-- Other	u	5%	Free	12.5%	0744.49	Free
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:						
8426.11.00	-- Overhead travelling cranes	u	5%	Free	12.5%	0744.31	Free
8426.12.00	-- Mobile lifting frames on tires	u	5%	Free	12.5%	0744.32	Free
8426.19.00	-- Other	u	5%	Free	12.5%	0744.33	Free
8426.20.00	- Tower cranes	u	5%	Free	12.5%	0744.34	Free
8426.30.00	- Portal or pedestal jib cranes	u	5%	Free	12.5%	0744.35	Free
	- Other machinery, self-propelled:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8426.41.00	-- On tyres	u	5%	Free	12.5%	0744.37	Free
8426.49.00	-- Other	u	5%	Free	12.5%	0744.37	Free
	- Other machinery:						
8426.91.00	-- Designed for mounting on vehicles	u	5%	Free	12.5%	0744.39	Free
8426.99.00	-- Other	u	5%	Free	12.5%	0744.39	Free
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.						
8427.10.00	- Self-propelled trucks powered by an electric motor	u	5%	Free	12.5%	0744.11	Free
8427.20.00	- Other self-propelled trucks	u	5%	Free	12.5%	0744.12	Free
8427.90.00	- Other trucks	u	5%	Free	12.5%	0744.13	Free
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).						
8428.10.00	- Lifts and skip hoists	u	5%	Free	12.5%	0744.81	Free
8428.20.00	- Pneumatic elevators and conveyors	u	5%	Free	12.5%	0744.71	Free
	- Other continuous-action elevators and conveyors, for goods or materials:						
8428.31.00	-- Specially designed for underground use	u	5%	Free	12.5%	0744.72	Free
8428.32.00	-- Other, bucket type	u	5%	Free	12.5%	0744.73	Free
8428.33.00	-- Other, belt type	u	5%	Free	12.5%	0744.74	Free
8428.39.00	-- Other	u	5%	Free	12.5%	0744.79	Free
8428.40.00	- Escalators and moving walkways	u	5%	Free	12.5%	0744.85	Free
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	5%	Free	12.5%	0744.89	Free
8428.90.00	- Other machinery	u	5%	Free	12.5%	0744.89	Free
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.						
	- Bulldozers and angledozers:						
8429.11.00	-- Track laying	u	5%	Free	12.5%	0723.11	Free
8429.19.00	-- Other	u	5%	Free	12.5%	0723.11	Free
8429.20.00	- Graders and levellers	u	5%	Free	12.5%	0723.12	Free
8429.30.00	- Scrapers	u	5%	Free	12.5%	0723.31	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8429.40.00	- Tamping machines and road rollers	u	5%	Free	12.5%	0723.33	Free
	- Mechanical shovels, excavators and shovel loaders:						
8429.51.00	-- Front-end shovel loaders	u	5%	Free	12.5%	0723.21	Free
8429.52.00	-- Machinery with a 360° revolving superstructure	u	5%	Free	12.5%	0723.22	Free
8429.59.00	-- Other	u	5%	Free	12.5%	0723.29	Free
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.						
8430.10.00	- Pile-drivers and pile-extractors	u	5%	Free	12.5%	0723.41	Free
8430.20.00	- Snow-ploughs and snow-blowers	u	5%	Free	12.5%	0723.42	Free
	- Coal or rock cutters and tunnelling machinery:		5%				
8430.31.00	-- Self-propelled	u	5%	Free	12.5%	0723.35	Free
8430.39.00	-- Other	u	5%	Free	12.5%	0723.43	Free
	- Other boring or sinking machinery:						
8430.41.00	-- Self-propelled	u	5%	Free	12.5%	0723.37	Free
8430.49.00	-- Other	u	5%	Free	12.5%	0723.44	Free
8430.50.00	- Other machinery, self-propelled	u	5%	Free	12.5%	0723.39	Free
	- Other machinery, not self-propelled:		5%				
8430.61.00	-- Tamping or compacting	u	5%	Free	12.5%	0723.45	Free
8430.69.00	-- Other	u	5%	Free	12.5%	0723.47	Free
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.						
8431.10.00	- Of machinery of heading 84.25	kg	5%	Free	12.5%	0744.91	Free
8431.20.00	- Of machinery of heading 84.27	kg	5%	Free	12.5%	0744.92	Free
	- Of machinery of heading 84.28:						
8431.31.00	-- Of lifts, skip hoists or	kg	5%	Free	12.5%	0744.93	Free
8431.39.00	-- Other	kg	5%	Free	12.5%	0744.94	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Of machinery of heading 84.26, 84.29 or 84.30:							
8431.41.00	-- Buckets, shovels, grabs and grips	kg	Free	Free	12.5%	0723.91	Free	
8431.42.00	-- Bulldozer or angledozer blades	kg	Free	Free	12.5%	0723.92	Free	
8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	Free	Free	12.5%	0723.93	Free	
8431.49.00	-- Other	kg	Free	Free	12.5%	0723.99	Free	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.							
8432.10.00	- Ploughs	u	5%	Free	12.5%	0721.11	Free	
	- Harrows, scarifiers, cultivators, weeders and hoes:							
8432.21.00	-- Disc harrows	u	5%	Free	12.5%	0721.13	Free	
8432.29.00	-- Other	u	5%	Free	12.5%	0721.13	Free	
8432.30.00	- Seeders, planters and transplanters	u	5%	Free	12.5%	0721.12	Free	
8432.40.00	- Manure spreaders and fertiliser distributors	u	5%	Free	12.5%	0721.12	Free	
8432.80.00	- Other machinery	u	5%	Free	12.5%	0721.18	Free	
8432.90.00	- Parts	kg	5%	Free	12.5%	0721.19	Free	
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.							
	- Mowers for lawns, parks or sports-grounds:							
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	u	15%	Free	12.5%	0721.21	Free	
8433.19.00	-- Other	u	15%	Free	12.5%	0721.21	Free	
8433.20.00	- Other mowers, including cutter bars for tractor mounting	u	Free	Free	12.5%	0721.23	Free	
8433.30.00	- Other haymaking machinery	u	Free	Free	12.5%	0721.23	Free	
8433.40.00	- Straw or fodder balers, including pick-up balers	u	Free	Free	12.5%	0721.23	Free	
	- Other harvesting machinery; threshing machinery:							
8433.51.00	-- Combine harvester-	u	Free	Free	12.5%	0721.22	Free	

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8433.52.00	-- Other threshing machinery	u	Free	Free	12.5%	0721.23	Free
8433.53.00	-- Root or tuber harvesting	u	Free	Free	12.5%	0721.23	Free
8433.59.00	-- Other	u	Free	Free	12.5%	0721.23	Free
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	Free	Free	12.5%	0721.26	Free
8433.90.00	- Parts	kg	Free	Free	12.5%	0721.29	Free
84.34	Milking machines and dairy machinery.						
8434.10.00	- Milking machines	u	Free	Free	12.5%	0721.31	Free
8434.20.00	- Dairy machinery	u	Free	Free	12.5%	0721.38	Free
8434.90.00	- Parts	kg	Free	Free	12.5%	0721.39	Free
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.						
8435.10.00	- Machinery	u	Free	Free	12.5%	0721.91	Free
8435.90.00	- Parts	kg	Free	Free	12.5%	0721.98	Free
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.						
8436.10.00	- Machinery for preparing animal feeding stuffs	u	Free	Free	12.5%	0721.96	Free
	- Poultry-keeping machinery; poultry incubators and brooders:						
8436.21.00	-- Poultry incubators and	u	Free	Free	12.5%	0721.95	Free
8436.29.00	-- Other	u	Free	Free	12.5%	0721.95	Free
8436.80.00	- Other machinery	u	Free	Free	12.5%	0721.96	Free
	- Parts:						
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	Free	Free	12.5%	0721.99	Free
8436.99.00	-- Other	kg	Free	Free	12.5%	0721.99	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	Free	Free	12.5%	0721.27	Free
8437.80.00	- Other machinery	u	Free	Free	12.5%	0727.11	Free
8437.90.00	- Parts	kg	Free	Free	12.5%	0727.19	Free
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.						
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	Free	Free	12.5%	0727.22	Free
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	Free	Free	12.5%	0727.22	Free
8438.30.00	- Machinery for sugar manufacture	u	Free	Free	12.5%	0727.22	Free
8438.40.00	- Brewery machinery	u	Free	Free	12.5%	0727.22	Free
8438.50.00	- Machinery for the preparation of meat or poultry	u	Free	Free	12.5%	0727.22	Free
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	u	Free	Free	12.5%	0727.22	Free
8438.80.00	- Other machinery	u	Free	Free	12.5%	0727.22	Free
8438.90.00	- Parts	kg	Free	Free	12.5%	0727.29	Free
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.						
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	u	Free	Free	12.5%	0725.11	Free
8439.20.00	- Machinery for making paper or paperboard	u	Free	Free	12.5%	0725.12	Free
8439.30.00	- Machinery for finishing paper or paperboard	u	Free	Free	12.5%	0725.12	Free
	- Parts:						
8439.91.00	-- Of machinery for making of fibrous cellulosic	kg	Free	Free	12.5%	0725.91	Free
8439.99.00	-- Other	kg	Free	Free	12.5%	0725.91	Free
84.40	Book-binding machinery, including book-sewing machines.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8440.10.00	- Machinery	u	Free	Free	12.5%	0726.81	Free
8440.90.00	- Parts	kg	Free	Free	12.5%	0726.89	Free
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.						
8441.10.00	- Cutting machines	u	Free	Free	12.5%	0725.21	Free
8441.20.00	- Machines for making bags, sacks or envelopes	u	Free	Free	12.5%	0725.23	Free
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	Free	Free	12.5%	0725.25	Free
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	u	Free	Free	12.5%	0725.27	Free
8441.80.00	- Other machinery	u	Free	Free	12.5%	0725.29	Free
8441.90.00	- Parts	kg	Free	Free	12.5%	0725.99	Free
84.42	Machinery, apparatus and equipment (other than the machine-tools 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).						
8442.30.00	- Machinery, apparatus and equipment	u	Free	Free	12.5%	0726.31	Free
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	Free	Free	12.5%	0726.91	Free
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	Free	Free	12.5%	0726.35	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Printing machinery used for printing by means of the plates, cylinders and other printing components of heading 84.42 :						
8443.11.00	-- Offset printing machinery , – fed	u	Free	Free	12.5%	0726.51	Free
8443.12.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side exceeding 22 cm and the other side not exceeding in the unfolded state)	u	Free	Free	12.5%	0726.55	Free
8443.13.00	-- Other offset printing machinery	u	Free	Free	12.5%	0726.59	Free
8443.14.00	-- Letterpress printing machinery, reel fed, flexographic printing	u	Free	Free	12.5%	0726.61	Free
8443.15.00	-- Letterpress printing machinery, other than reel excluding flexographic	u	Free	Free	12.5%	0726.61	Free
8443.16.00	-- Flexographic printing machinery	u	Free	Free	12.5%	0726.63	Free
8443.17.00	-- Gravure printing machinery	u	Free	Free	12.5%	0726.65	Free
8443.19.00	-- Other	u	Free	Free	12.5%	0726.69	Free
	- Other printers, copying machines and facsimile machines, whether or not combined :						
8443.31.00	-- 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	u	Free	Free	12.5%	0751.94	Free
8443.32.00	-- Other, capable of connecting to an automatic data processing machine or to a network	u	Free	Free	12.5%	0751.95	Free
8443.39.00	-- Other	u	Free	Free	12.5%	0751.96	Free
	- Parts and accessories :						
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	Free	Free	12.5%	0726.99	Free
8443.99.00	-- Other	kg	Free	Free	12.5%	0751.97	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	u	Free	Free	12.5%	0724.41	Free
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.						
	- Machines for preparing textile fibres:						
8445.11.00	-- Carding machines	u	Free	Free	12.5%	0724.42	Free
8445.12.00	-- Combing machines	u	Free	Free	12.5%	0724.42	Free
8445.13.00	-- Drawing or roving	u	Free	Free	12.5%	0724.42	Free
8445.19.00	-- Other	u	Free	Free	12.5%	0724.42	Free
8445.20.00	- Textile spinning machines	u	Free	Free	12.5%	0724.43	Free
8445.30.00	- Textile doubling or twisting machines	u	Free	Free	12.5%	0724.43	Free
8445.40.00	- Textile winding (including weft-winding) or reeling machines	u	Free	Free	12.5%	0724.43	Free
8445.90.00	- Other	u	Free	Free	12.5%	0724.54	Free
84.46	Weaving machines (looms).						
8446.10.00	- For weaving fabrics of a width not exceeding 30cm	u	Free	Free	12.5%	0724.51	Free
	- For weaving fabrics of a width exceeding 30cm, shuttle type:						
8446.21.00	-- Power looms	u	Free	Free	12.5%	0724.51	Free
8446.29.00	-- Other	u	Free	Free	12.5%	0724.51	Free
8446.30.00	- For weaving fabrics of a width exceeding 30cm, shuttleless type	u	Free	Free	12.5%	0724.51	Free
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.						
	- Circular knitting machines:						
8447.11.00	-- With cylinder diameter not	u	Free	Free	12.5%	0724.52	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8447.12.00	-- With cylinder diameter	u	Free	Free	12.5%	0724.52	Free
8447.20.00	- Flat knitting machines; stitch-bonding machines	u	Free	Free	12.5%	0724.52	Free
8447.90.00	- Other	u	Free	Free	12.5%	0724.53	Free
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:						
8448.11.00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	Free	Free	12.5%	0724.61	Free
8448.19.00	-- Other	kg	Free	Free	12.5%	0724.61	Free
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Free	Free	12.5%	0724.49	Free
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:						
8448.31.00	-- Card clothing	kg	Free	Free	12.5%	0724.49	Free
8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	kg	Free	Free	12.5%	0724.49	Free
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	Free	Free	12.5%	0724.49	Free
8448.39.00	-- Other	kg	Free	Free	12.5%	0724.49	Free
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:						
8448.42.00	-- Reeds for looms, healds heald-frames	kg	Free	Free	12.5%	0724.67	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8448.49.00	-- Other	kg	Free	Free	12.5%	0724.67	Free
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:						
8448.51.00	-- Sinkers, needles and articles used in forming stitches	kg	Free	Free	12.5%	0724.68	Free
8448.59.00	-- Other	kg	Free	Free	12.5%	0724.68	Free
8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg	Free	Free	12.5%	0724.55	Free
84.50	Household or laundry-type washing machines, including machines which both wash and dry.						
	- Machines, each of a dry linen capacity not exceeding 10kg:						
8450.11.00	-- Fully-automatic machines	u	15%	Free	12.5%	0775.11	Free
8450.12.00	-- Other machines, with built-centrifugal drier	u	15%	Free	12.5%	0775.11	Free
8450.19.00	-- Other	u	15%	Free	12.5%	0775.11	Free
8450.20.00	- Machines, each of a dry linen capacity exceeding 10kg	u	15%	Free	12.5%	0724.71	Free
8450.90.00	- Parts	kg	15%	Free	12.5%	0724.91	Free
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.						
8451.10.00	- Dry-cleaning machines	u	5%	Free	12.5%	0775.72	Free
	- Drying machines:						
8451.21.00	-- Each of a dry linen capacity not exceeding 10kg	u	5%	Free	12.5%	0775.12	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8451.29.00	-- Other	u	5%	Free	12.5%	0724.73	Free
8451.30.00	- Ironing machines and presses (including fusing presses)	u	5%	Free	12.5%	0724.74	Free
8451.40.00	- Washing, bleaching or dyeing machines	u	5%	Free	12.5%	0724.74	Free
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	5%	Free	12.5%	0724.74	Free
8451.80.00	- Other machinery	u	5%	Free	12.5%	0724.74	Free
8451.90.00	- Parts	kg	5%	Free	12.5%	0724.92	Free
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.						
8452.10.00	- Sewing machines of the household type	u	Free	Free	12.5%	0724.33	Free
	- Other sewing machines:						
8452.21.00	-- Automatic units	u	Free	Free	12.5%	0724.35	Free
8452.29.00	-- Other	u	Free	Free	12.5%	0724.35	Free
8452.30.00	- Sewing machine needles	kg	Free	Free	12.5%	0724.39	Free
8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	kg	Free	Free	12.5%	0724.39	Free
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.						
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	u	Free	Free	12.5%	0724.81	Free
8453.20.00	- Machinery for making or repairing footwear	u	Free	Free	12.5%	0724.83	Free
8453.80.00	- Other machinery	u	Free	Free	12.5%	0724.85	Free
8453.90.00	- Parts	kg	Free	Free	12.5%	0724.88	Free
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.						
8454.10.00	- Converters	u	Free	Free	12.5%	0737.11	Free
8454.20.00	- Ingot moulds and ladles	u	Free	Free	12.5%	0737.11	Free
8454.30.00	- Casting machines	u	Free	Free	12.5%	0737.12	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8454.90.00	- Parts	kg	Free	Free	12.5%	0737.19	Free
84.55	Metal-rolling mills and rolls therefor.						
8455.10.00	- Tube mills	u	Free	Free	12.5%	0737.21	Free
	- Other rolling mills:						
8455.21.00	-- Hot or combination hot and cold	u	Free	Free	12.5%	0737.21	Free
8455.22.00	-- Cold	u	Free	Free	12.5%	0737.21	Free
8455.30.00	- Rolls for rolling mills	u	Free	Free	12.5%	0737.29	Free
8455.90.00	- Other parts	kg	Free	Free	12.5%	0737.29	Free
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.						
8456.10.00	- Operated by laser or other light or photon beam processes	u	Free	Free	12.5%	0731.11	Free
8456.20.00	- Operated by ultrasonic processes	u	Free	Free	12.5%	0731.12	Free
8456.30.00	- Operated by electro-discharge processes	u	Free	Free	12.5%	0731.13	Free
8456.90.00	- Other	u	Free	Free	12.5%	0731.14	Free
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.						
8457.10.00	- Machining centres	u	Free	Free	12.5%	0731.21	Free
8457.20.00	- Unit construction machines (single station)	u	Free	Free	12.5%	0731.22	Free
8457.30.00	- Multi-station transfer machines	u	Free	Free	12.5%	0731.23	Free
84.58	Lathes (including turning centres) for removing metal.						
	- Horizontal lathes:						
8458.11.00	-- Numerically controlled	u	Free	Free	12.5%	0731.31	Free
8458.19.00	-- Other	u	Free	Free	12.5%	0731.37	Free
	- Other lathes:						
8458.91.00	-- Numerically controlled	u	Free	Free	12.5%	0731.35	Free
8458.99.00	-- Other	u	Free	Free	12.5%	0731.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.						
8459.10.00	- Way-type unit head machines	u	Free	Free	12.5%	0731.41	Free
	- Other drilling machines:						
8459.21.00	-- Numerically controlled	u	Free	Free	12.5%	0731.42	Free
8459.29.00	-- Other	u	Free	Free	12.5%	0731.43	Free
	- Other boring-milling machines:						
8459.31.00	-- Numerically controlled	u	Free	Free	12.5%	0731.44	Free
8459.39.00	-- Other	u	Free	Free	12.5%	0731.45	Free
8459.40.00	- Other boring machines	u	Free	Free	12.5%	0731.46	Free
	- Milling machines, knee-type:						
8459.51.00	-- Numerically controlled	u	Free	Free	12.5%	0731.51	Free
8459.59.00	-- Other	u	Free	Free	12.5%	0731.21	Free
	- Other milling machines:						
8459.61.00	-- Numerically controlled	u	Free	Free	12.5%	0731.23	Free
8459.69.00	-- Other	u	Free	Free	12.5%	0731.54	Free
8459.70.00	- Other threading or tapping machines	u	Free	Free	12.5%	0731.57	Free
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, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:						
8460.11.00	-- Numerically controlled	u	Free	Free	12.5%	0731.37	Free
8460.19.00	-- Other	u	Free	Free	12.5%	0731.35	Free
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8460.21.00	-- Numerically controlled	u	Free	Free	12.5%	0731.39	Free
8460.29.00	-- Other	u	Free	Free	12.5%	0731.41	Free
	- Sharpening (tool or cutter grinding) machines:						
8460.31.00	-- Numerically controlled	u	Free	Free	12.5%	0731.42	Free
8460.39.00	-- Other	u	Free	Free	12.5%	0731.43	Free
8460.40.00	- Honing or lapping machines	u	Free	Free	12.5%	0731.67	Free
8460.90.00	- Other	u	Free	Free	12.5%	0731.69	Free
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.						
8461.20.00	- Shaping or slotting machines	u	Free	Free	12.5%	0731.71	Free
8461.30.00	- Broaching machines	u	Free	Free	12.5%	0731.73	Free
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	u	Free	Free	12.5%	0731.75	Free
8461.50.00	- Sawing or cutting-off machines	u	Free	Free	12.5%	0731.77	Free
8461.90.00	- Other	u	Free	Free	12.5%	0731.79	Free
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.						
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	u	Free	Free	12.5%	0733.11	Free
	- Bending, folding, straightening or flattening machines (including presses):						
8462.21.00	-- Numerically controlled	u	Free	Free	12.5%	0733.12	Free
8462.29.00	-- Other	u	Free	Free	12.5%	0733.13	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Shearing machines (including presses), other than combined punching and shearing machines:			Free	12.5%		
8462.31.00	-- Numerically controlled	u	Free	Free	12.5%	0733.14	Free
8462.39.00	-- Other	u	Free	Free	12.5%	0733.15	Free
	- Punching or notching machines (including presses), including combined punching and shearing machines:						
8462.41.00	-- Numerically controlled	u	Free	Free	12.5%	0733.16	Free
8462.49.00	-- Other	u	Free	Free	12.5%	0733.17	Free
	- Other:						
8462.91.00	-- Hydraulic presses	u	Free	Free	12.5%	0733.18	Free
8462.99.00	-- Other	u	Free	Free	12.5%	0733.18	Free
84.63	Other machine-tools for working metal or cermets, without removing material.						
8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	u	Free	Free	12.5%	0733.91	Free
8463.20.00	- Thread rolling machines	u	Free	Free	12.5%	0733.93	Free
8463.30.00	- Machines for working wire	u	Free	Free	12.5%	0733.95	Free
8463.90.00	- Other	u	Free	Free	12.5%	0733.99	Free
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.						
8464.10.00	- Sawing machines	u	Free	Free	12.5%	0728.11	Free
8464.20.00	- Grinding or polishing machines	u	Free	Free	12.5%	0728.11	Free
8464.90.00	- Other	u	Free	Free	12.5%	0728.11	Free
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.						
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	Free	Free	12.5%	0728.12	Free
	- Other:						
8465.91.00	-- Sawing machines	u	Free	Free	12.5%	0728.12	Free
8465.92.00	-- Planing, milling or es	u	Free	Free	12.5%	0728.12	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8465.93.00	-- Grinding, sanding or	u	Free	Free	12.5%	0728.12	Free
8465.94.00	-- Bending or assembling	u	Free	Free	12.5%	0728.12	Free
8465.95.00	-- Drilling or morticing	u	Free	Free	12.5%	0728.12	Free
8465.96.00	-- Splitting, slicing or paring	u	Free	Free	12.5%	0728.12	Free
8465.99.00	-- Other	u	Free	Free	12.5%	0728.12	Free
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.						
8466.10.00	- Tool holders and self-opening dieheads	kg	Free	Free	12.5%	0735.11	Free
8466.20.00	- Work holders	kg	Free	Free	12.5%	0735.13	Free
8466.30.00	- Dividing heads and other special attachments for machine-tools	kg	Free	Free	12.5%	0735.15	Free
	- Other:						
8466.91.00	-- For machines of heading	kg	Free	Free	12.5%	0728.19	Free
8466.92.00	-- For machines of heading	kg	Free	Free	12.5%	0728.19	Free
8466.93.00	-- For machines of headings 84.56 to 84.61	kg	Free	Free	12.5%	0735.91	Free
8466.94.00	-- For machines of heading or 84.63	kg	Free	Free	12.5%	0735.95	Free
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.						
	- Pneumatic:						
8467.11.00	-- Rotary type (including	u	Free	Free	12.5%	0745.11	Free
8467.19.00	-- Other	u	Free	Free	12.5%	0745.12	Free
	- With self-contained electric motor :						
8467.21.00	-- Drills of all kinds	u	Free	Free	12.5%	0778.41	Free
8467.22.00	-- Saws	u	Free	Free	12.5%	0778.43	Free
8467.29.00	-- Other	u	Free	Free	12.5%	0778.45	Free
	- Other tools:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8467.81.00	-- Chain saws	u	Free	Free	12.5%	0745.12	Free
8467.89.00	-- Other	u	Free	Free	12.5%	0745.12	Free
	- Parts :						
8467.91.00	-- Of chain saws	kg	Free	Free	12.5%	0745.19	Free
8467.92.00	-- Of pneumatic tools	kg	Free	Free	12.5%	0745.19	Free
8467.99.00	-- Other	kg	Free	Free	12.5%	0745.19	Free
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.						
8468.10.00	- Hand-held blow pipes	u	Free	Free	12.5%	0737.41	Free
8468.20.00	- Other gas-operated machinery and apparatus	u	Free	Free	12.5%	0737.42	Free
8468.80.00	- Other machinery and apparatus	u	Free	Free	12.5%	0737.43	Free
8468.90.00	- Parts	kg	Free	Free	12.5%	0737.49	Free
8469.00.00	- Typewriters other than printers of heading 84.43; word-processing machines	u	15%	Free	12.5%	0751.1	Free
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.						
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	15%	Free	12.5%	0751.21	Free
	- Other electronic calculating machines:						
8470.21.00	-- With a printing device	u	15%	Free	12.5%	0751.22	Free
8470.29.00	-- Other	u	15%	Free	12.5%	0751.22	Free
8470.30.00	- Other calculating machines	u	15%	Free	12.5%	0751.21	Free
8470.50.00	- Cash registers	u	15%	Free	12.5%		Free
8470.90.00	- Other	kg	15%	Free	12.5%	0751.22	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.						
8471.30.00	- Portable automatic data processing machines, weighing not more than 10kg, consisting of a least a central processing unit, a keyboard and a display	u	Free	Free	12.5%	0751.22	Free
	- Other digital automatic data processing machines:						
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	Free	Free	12.5%	0751.28	Free
8471.49.00	-- Other, presented in the systems	u	Free	Free	12.5%		Free
8471.50.00	- Digital 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	u	Free	Free	12.5%	0752.2	Free
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	u	Free	Free	12.5%		Free
8471.70.00	- Storage units	u	Free	Free	12.5%	0752.3	Free
8471.80.00	- Other units of automatic data processing machines	u	Free	Free	12.5%	0752.3	Free
8471.90.00	- Other	kg	Free	Free	12.5%	0752.3	Free
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).						
8472.10.00	- Duplicating machines	u	Free	Free	12.5%	0752.7	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	Free	Free	12.5%	0752.8	Free
8472.90.00	- Other	u	Free	Free	12.5%	0752.9	Free
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.						
8473.10.00	- Parts and accessories of the machines of heading 84.69	kg	Free	Free	12.5%	0751.91	Free
	- Parts and accessories of the machines of heading 84.70:						
8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	Free	Free	12.5%	0751.99	Free
8473.29.00	-- Other	kg	Free	Free	12.5%		Free
8473.30.00	- Parts and accessories of the machines of heading 84.71	kg	Free	Free	12.5%	0759.91	Free
8473.40.00	- Parts and accessories of the machines of heading 84.72	kg	Free	Free	12.5%		Free
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	kg	Free	Free	12.5%	0759.95	Free
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.						
8474.10.00	- Sorting, screening, separating or washing machines	u	Free	Free	12.5%	0728.31	Free
8474.20.00	- Crushing or grinding machines	u	Free	Free	12.5%	0728.32	Free
	- Mixing or kneading machines:						
8474.31.00	-- Concrete or mortar mixers	u	Free	Free	12.5%	0728.33	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8474.32.00	-- Machines for mixing substances with bitumen	u	Free	Free	12.5%	0728.33	Free
8474.39.00	-- Other	u	Free	Free	12.5%	0728.33	Free
8474.80.00	- Other machinery	u	Free	Free	12.5%	0728.34	Free
8474.90.00	- Parts	kg	Free	Free	12.5%	0728.39	Free
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.						
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	Free	Free	12.5%	0728.41	Free
	- Machines for manufacturing or hot working glass or glassware:						
8475.21.00	-- Machines for making optical fibers and preforms thereof	u	Free	Free	12.5%	0728.41	Free
8475.29.00	-- Other	u	Free	Free	12.5%	0728.41	Free
8475.90.00	- Parts	kg	Free	Free	12.5%	0728.51	Free
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.						
	- Automatic beverage-vending machines:						
8476.21.00	-- Incorporating heating or refrigerating devices	u	15%	Free	12.5%	0745.95	Free
8476.29.00	-- Other	u	15%	Free	12.5%	0745.95	Free
	- Other machines:						
8476.81.00	-- Incorporating heating or refrigerating devices	u	15%	Free	12.5%	0745.95	Free
8476.89.00	-- Other	u	15%	Free	12.5%	0745.95	Free
8476.90.00	- Parts	kg	15%	Free	12.5%	0745.97	Free
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.						
8477.10.00	- Injection-moulding machines	u	Free	Free	12.5%	0728.42	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8477.20.00	- Extruders	u	Free	Free	12.5%	0728.42	Free
8477.30.00	- Blow moulding machines	u	Free	Free	12.5%	0728.42	Free
8477.40.00	- Vacuum moulding machines and other thermoforming machines	u	Free	Free	12.5%	0728.42	Free
	- Other machinery for moulding or otherwise forming:	u					
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	Free	Free	12.5%	0728.42	Free
8477.59.00	-- Other	u	Free	Free	12.5%	0728.42	Free
8477.80.00	- Other machinery	u	Free	Free	12.5%	0728.42	Free
8477.90.00	- Parts	kg	Free	Free	12.5%	0728.52	Free
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.						
8478.10.00	- Machinery	u	Free	Free	12.5%	0728.43	Free
8478.90.00	- Parts	kg	Free	Free	12.5%	0728.53	Free
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			Free	12.5%		
8479.10.00	- Machinery for public works, building or the like	u	Free	Free	12.5%	0723.48	Free
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	Free	Free	12.5%	0727.21	Free
8479.30.00	- Presses for the manufacture of particle board or fiber building board of wood or other ligneous materials and other machinery for treating wood or cork	u	Free	Free	12.5%	0728.44	Free
8479.40.00	- Rope or cable-making machines	u	Free	Free	12.5%	0728.49	Free
8479.50.00	- Industrial robots, not elsewhere specified or included	u	Free	Free	12.5%	0728.49	Free
8479.60.00	- Evaporative air coolers	u	Free	Free	12.5%	0728.49	Free
	-Passenger boarding bridges:						
8479.71.00	-- Of a kind used in airports	u	Free	Free	12.5%	0728.49	Free
8479.79.00	-- Other	u	Free	Free	12.5%	0728.49	Free
	-Other machines and mechanical appliances:						
8479.81.00	-- For treating metal, including electric wire coil-winders	u	Free	Free	12.5%	0728.46	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	Free	Free	12.5%	0728.49	Free
8479.89.00	-- Other	u	Free	Free	12.5%	0728.49	Free
8479.90.00	- Parts	kg	Free	Free	12.5%	0728.55	Free
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.						
8480.10.00	- Moulding boxes for metal foundry	kg	Free	Free	12.5%	0749.11	Free
8480.20.00	- Mould bases	kg	Free	Free	12.5%	0749.12	Free
8480.30.00	- Moulding patterns	kg	Free	Free	12.5%	0749.13	Free
	- Moulds for metal or metal carbides:						
8480.41.00	-- Injection or compression	kg	Free	Free	12.5%	0749.14	Free
8480.49.00	-- Other	kg	Free	Free	12.5%	0749.15	Free
8480.50.00	- Moulds for glass	kg	Free	Free	12.5%	0749.16	Free
8480.60.00	- Moulds for mineral materials	kg	Free	Free	12.5%	0749.17	Free
	- Moulds for rubber or plastics:						
8480.71.00	-- Injection or compression	kg	Free	Free	12.5%	0749.18	Free
8480.79.00	-- Other	kg	Free	Free	12.5%	0749.19	Free
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.						
8481.10.00	- Pressure-reducing valves	kg	10%	Free	12.5%	0747.1	Free
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	kg	10%	Free	12.5%	0747.2	Free
8481.30.00	- Check (nonreturn) valves	kg	10%	Free	12.5%	0747.3	Free
8481.40.00	- Safety or relief valves	kg	10%	Free	12.5%	0747.4	Free
8481.80.00	- Other appliances	kg	10%	Free	12.5%	0747.8	Free
8481.90.00	- Parts	kg	10%	Free	12.5%	0747.9	Free
84.82	Ball or roller bearings.						
8482.10.00	- Ball bearings	u	10%	Free	12.5%	0746.1	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	u	10%	Free	12.5%	0746.2	Free
8482.30.00	- Spherical roller bearings	u	10%	Free	12.5%	0746.3	Free
8482.40.00	- Needle roller bearings	u	10%	Free	12.5%	0746.4	Free
8482.50.00	- Other cylindrical roller bearings	u	10%	Free	12.5%	0745.5	Free
8482.80.00	- Other, including combined ball/roller bearings	u	10%	Free	12.5%	0746.8	Free
	- Parts:						
8482.91.00	-- Balls, needles and rollers	kg	10%	Free	12.5%	0746.91	Free
8482.99.00	-- Other	kg	10%	Free	12.5%	0746.99	Free
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).						
8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	10%	Free	12.5%	0748.1	Free
8483.20.00	- Bearing housings, incorporating ball or roller bearings	u	10%	Free	12.5%	0748.21	Free
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	10%	Free	12.5%	0748.22	Free
8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	10%	Free	12.5%	0748.4	Free
8483.50.00	- Flywheels and pulleys, including pulley blocks	u	10%	Free	12.5%	0748.5	Free
8483.60.00	- Clutches and shaft couplings (including universal joints)	u	10%	Free	12.5%	0748.6	Free
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	10%	Free	12.5%	0748.9	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.						
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	10%	Free	12.5%	0749.2	Free
8484.20.00	- Mechanical seals	kg	10%	Free	12.5%	0749.2	Free
8484.90.00	- Other	kg	10%	Free	12.5%	0749.2	Free
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.						
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	kg	10%	Free	12.5%	0728.21	Free
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	kg	10%	Free	12.5%	0728.21	Free
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	kg	10%	Free	12.5%	0728.21	Free
8486.40.00	- Machines and apparatus specified in Note 9 (C) to this chapter	kg	10%	Free	12.5%	0728.22	Free
8486.90.00	- Parts and accessories	kg	10%	Free	12.5%	0728.29	Free
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter.						
8487.10.00	- Ships' or boats' propellers and blades therefor	kg	Free	Free	12.5%	0749.91	Free
8487.90.00	- Other	kg	15%	Free	12.5%	0749.99	Free

Chapter 85

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

Notes.

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.- 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 20kg.

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

4.- For the purposes of heading 85.23 :

- (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.

5.- 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.

6.- 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.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8.- 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.

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.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
85.01	Electric motors and generators (excluding generating sets).						
8501.10.00	- Motors of an output not exceeding 37.5W	u	5%	Free	12.5%	0716.1	Free
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5W	u	5%	Free	12.5%	0716.31	Free
	- Other DC motors; DC generators:						
8501.31.00	-- Of an output not exceeding 750W	u	5%	Free	12.5%	0716.2	Free
8501.32.00	-- Of an output exceeding 750W but not exceeding 75kW	u	5%	Free	12.5%	0716.2	Free
8501.33.00	-- Of an output exceeding 75kW but not exceeding 375kW	u	5%	Free	12.5%	0716.2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8501.34.00	-- Of an output exceeding 375kW	u	5%	Free	12.5%	0716.2	Free
8501.40.00	- Other AC motors, single-phase	u	5%	Free	12.5%	0716.31	Free
	- Other AC motors, multi-phase:						
8501.51.00	-- Of an output not exceeding 750W	u	5%	Free	12.5%	0716.31	Free
8501.52.00	-- Of an output exceeding 750W but not exceeding 75kW	u	5%	Free	12.5%	0716.31	Free
8501.53.00	-- Of an output exceeding 75kW	u	5%	Free	12.5%	0716.31	Free
	- AC generators (alternators):						
8501.61.00	-- Of an output not exceeding 75kVA	u	5%	Free	12.5%	0716.32	Free
8501.62.00	-- Of an output exceeding 75kVA but not exceeding 375kVA	u	5%	Free	12.5%	0716.32	Free
8501.63.00	-- Of an output exceeding 375kVA but not exceeding 750kVA	u	5%	Free	12.5%	0716.32	Free
8501.64.00	-- Of an output exceeding 750kVA	u	5%	Free	12.5%	0716.32	Free
85.02	Electric generating sets and rotary converters.						
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):						
8502.11.00	-- Of an output not exceeding 75kVA	u	5%	Free	12.5%	0716.51	Free
8502.12.00	-- Of an output exceeding 75kVA but not exceeding 375kVA	u	5%	Free	12.5%	0716.51	Free
8502.13.00	-- Of an output exceeding 375kVA	u	5%	Free	12.5%	0716.51	Free
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	u	5%	Free	12.5%	0716.51	Free
	- Other generating sets:						
8502.31.00	-- Wind-powered	u	Free	Free	12.5%	0716.52	Free
8502.39.00	-- Other	u	Free	Free	12.5%	0716.52	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8502.40.00	- Electric rotary converters	u	Free	Free	12.5%	0716.4	Free
8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	kg	5%	Free	12.5%	0716.9	Free
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.						
8504.10.00	- Ballasts for discharge lamps or tubes	u	5%	Free	12.5%	0771.23	Free
	- Liquid dielectric transformers:						
8504.21.00	-- Having a power handling capacity not exceeding 650kVA	u	5%	Free	12.5%	0771.11	Free
8504.22.00	-- Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	u	5%	Free	12.5%	0771.11	Free
8504.23.00	-- Having a power handling capacity exceeding 10,000kVA	u	5%	Free	12.5%	0771.11	Free
	- Other transformers:						
8504.31.00	-- Having a power handling capacity not exceeding 1kVA	u	5%	Free	12.5%	0771.19	Free
8504.32.00	-- Having a power handling capacity exceeding 1kVA but not exceeding 16kVA	u	5%	Free	12.5%	0771.19	Free
8504.33.00	-- Having a power handling capacity exceeding 16kVA but not exceeding 500kVA	u	5%	Free	12.5%	0771.19	Free
8504.34.00	-- Having a power handling capacity exceeding 500kVA	u	5%	Free	12.5%	0771.19	Free
8504.40.00	- Static converters	u	5%	Free	12.5%	0771.21	Free
8504.50.00	- Other inductors	u	5%	Free	12.5%	0771.25	Free
8504.90.00	- Parts	kg	5%	Free	12.5%	0771.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
8505.11.00	-- Of metal	kg	15%	Free	12.5%	0778.81	Free
8505.19.00	-- Other	kg	15%	Free	12.5%	0778.81	Free
8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	15%	Free	12.5%	0778.81	Free
8505.90.00	- Other, including parts	kg	15%	Free	12.5%	0778.81	Free
85.06	Primary cells and primary batteries.						
8506.10.00	- Manganese dioxide	u	15%	Free	12.5%	0778.11	Free
8506.30.00	- Mercuric oxide	u	15%	Free	12.5%	0778.11	Free
8506.40.00	- Silver oxide	u	15%	Free	12.5%	0778.11	Free
8506.50.00	- Lithium	u	15%	Free	12.5%	0778.11	Free
8506.60.00	- Air-zinc	u	15%	Free	12.5%	0778.11	Free
8506.80.00	- Other primary cells and primary batteries	u	15%	Free	12.5%	0778.11	Free
8506.90.00	- Parts	kg	15%	Free	12.5%	0778.17	Free
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).						
8507.10.00	- Lead-acid, of a kind used for starting piston engines	u	15%	Free	12.5%	0778.12	Free
	- Other lead-acid accumulators						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8507.20.10	- - - Deep cycle accumulators of a kind used in solar electric systems.	u	Free	Free	12.5%	0778.12	Free
8507.20.90	- - - Other	u	15%	Free	12.5%	0778.12	Free
8507.30.00	- Nickel-cadmium	u	15%	Free	12.5%	0778.12	Free
8507.40.00	- Nickel-iron	u	15%	Free	12.5%	0778.12	Free
8507.50.00	- Nickel-metal hydride	u	15%	Free	12.5%	0778.12	Free
8507.60.00	- Lithium-ion	u	15%	Free	12.5%	0778.12	Free
8507.80.00	- Other accumulators	u	15%	Free	12.5%	0778.12	Free
8507.90.00	- Parts	kg	15%	Free	12.5%	0778.19	Free
85.08	Vacuum Cleaners						
	- With self- contained electric motor :						
8508.11.00	-- Of a power exceeding 1500 W and having a dust bags or other receptacle capacity not exceeding 20 l	u	15%	Free	12.5%	0775.51	Free
8508.19.00	-- Other	u	15%	Free	12.5%	0775.51	Free
8508.60.00	- Other vacuum cleaners	u	15%	Free	12.5%	0775.56	Free
8508.70.00	- Parts	kg	15%	Free	12.5%	0775.57	Free
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.						
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	15%	Free	12.5%	0775.72	Free
8509.80.00	- Other appliances	u	15%	Free	12.5%	0775.73	Free
8509.90.00	- Parts	kg	15%	Free	12.5%	0775.79	Free
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.						
8510.10.00	- Shavers	u	15%	Free	12.5%	0775.41	Free
8510.20.00	- Hair clippers	u	15%	Free	12.5%	0775.42	Free
8510.30.00	- Hair-removing appliances	u	15%	Free	12.5%	0775.73	Free
8510.90.00	- Parts	kg	15%	Free	12.5%	0775.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
8511.10.00	- Sparking plugs	u	15%	Free	12.5%	0778.31	Free
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	u	15%	Free	12.5%	0778.31	Free
8511.30.00	- Distributors; ignition coils	u	15%	Free	12.5%	0778.31	Free
8511.40.00	- Starter motors and dual purpose starter-generators	u	15%	Free	12.5%	0778.31	Free
8511.50.00	- Other generators	u	15%	Free	12.5%	0778.31	Free
8511.80.00	- Other equipment	u	15%	Free	12.5%	0778.31	Free
8511.90.00	- Parts	kg	15%	Free	12.5%	0778.33	Free
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.						
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	u	15%	Free	12.5%	0778.34	Free
8512.20.00	- Other lighting or visual signalling equipment	u	15%	Free	12.5%	0778.34	Free
8512.30.00	- Sound signalling equipment	u	15%	Free	12.5%	0778.34	Free
8512.40.00	- Windscreen wipers, defrosters and demisters	u	15%	Free	12.5%	0778.34	Free
8512.90.00	- Parts	kg	15%	Free	12.5%	778.35	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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 :						
8513.10.10	--- Solar powered	u	Free	Free	12.5%	0813.12	Free
8513.10.90	--- Other	u	15%	Free	12.5%	0813.12	Free
8513.90.00	- Parts	kg	15%	Free	12.5%	0813.8	Free
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.						
8514.10.00	- Resistance heated furnaces and ovens	u	Free	Free	12.5%	0741.31	Free
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	u	Free	Free	12.5%	0741.32	Free
8514.30.00	- Other furnaces and ovens	u	Free	Free	12.5%	0741.33	Free
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	Free	Free	12.5%	0741.34	Free
8514.90.00	- Parts	kg	Free	Free	12.5%	0741.35	Free
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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8515.11.00	-- Soldering irons and guns	u	Free	Free	12.5%	0737.31	Free
8515.19.00	-- Other	u	Free	Free	12.5%	0737.32	Free
	- Machines and apparatus for resistance welding of metal:						
8515.21.00	-- Fully or partly automatic	u	Free	Free	12.5%	0737.33	Free
8515.29.00	-- Other	u	Free	Free	12.5%	0737.34	Free
	- Machines and apparatus for arc (including plasma arc) welding of metals:						
8515.31.00	-- Fully or partly automatic	u	Free	Free	12.5%	0737.35	Free
8515.39.00	-- Other	u	Free	Free	12.5%	0737.36	Free
8515.80.00	- Other machines and apparatus	u	Free	Free	12.5%	0737.37	Free
8515.90.00	- Parts	u	Free	Free	12.5%	0737.39	Free
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.						
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	u	15%	Free	12.5%	0775.81	Free
	- Electric space heating apparatus and electric soil heating apparatus:						
8516.21.00	-- Storage heating radiators	u	15%	Free	12.5%	0775.82	Free
8516.29.00	-- Other	u	15%	Free	12.5%	0775.82	Free
	- Electro-thermic hair-dressing or hand-drying apparatus:						
8516.31.00	-- Hair dryers	u	15%	Free	12.5%	0775.83	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8516.32.00	-- Other hair-dressing apparatus	u	15%	Free	12.5%	0775.83	Free
8516.33.00	-- Hand-drying apparatus	u	15%	Free	12.5%	0775.83	Free
8516.40.00	- Electric smoothing irons	u	15%	Free	12.5%	0775.84	Free
8516.50.00	- Microwave ovens	u	15%	Free	12.5%	0775.86	Free
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	15%	Free	12.5%	0775.86	Free
	- Other electro-thermic appliances:						
8516.71.00	-- Coffee or tea makers	u	15%	Free	12.5%	0775.87	Free
8516.72.00	-- Toasters	u	15%	Free	12.5%	0775.87	Free
8516.79.00	-- Other	u	15%	Free	12.5%	0775.87	Free
8516.80.00	- Electric heating resistors	u	15%	Free	12.5%	0775.88	Free
8516.90.00	- Parts	kg	15%	Free	12.5%	0775.89	Free
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 network or for other wireless network :						
8517.11.00	-- Line telephone sets with cordless handsets	u	Free	Free	12.5%	0764.11	Free
8517.12.00	-- Telephones for cellular network or for other wireless network	u	Free	Free	12.5%	0764.11	Free
8517.18.00	-- Other	u	Free	Free	12.5%	0764.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- 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 wide area network) :						
8517.61.00	-- Base stations	u	Free	Free	12.5%	0764.12	Free
8517.62.00	-- Machines for the reception, conversion and transmission or regeneration of voice , images or other data, including switching and routing apparatus	u	Free	Free	12.5%	0764.12	Free
8517.69.00	- Other	u	Free	Free	12.5%	0764.12	Free
8517.70.00	- Parts	kg	Free	Free	12.5%	0764.18	Free
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.						
8518.10.00	- Microphones and stands therefor	u	15%	Free	12.5%	0764.21	Free
	- Loudspeakers, whether or not mounted in their enclosures:						
8518.21.00	-- Single loudspeakers, mounted in their enclosures	u	15%	Free	12.5%	0764.22	Free
8518.22.00	-- Multiple loudspeakers, mounted in the same enclosure	u	15%	Free	12.5%	0764.22	Free
8518.29.00	-- Other	u	15%	Free	12.5%	0764.23	Free
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	15%	Free	12.5%	0764.24	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8518.40.00	- Audio-frequency electric amplifiers	u	15%	Free	12.5%	0764.25	Free
8518.50.00	- Electric sound amplifier sets	u	15%	Free	12.5%	0764.26	Free
8518.90.00	- Parts	kg	15%	Free	12.5%	0764.92	Free
85.19	Sound recording or reproducing apparatus.						
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	15%	Free	12.5%	0763.31	Free
8519.30.00	- Turntables (record-decks)	u	15%	Free	12.5%	0763.35	Free
8519.50.00	- Telephone answering machines	u	15%	Free	12.5%	0763.36	Free
	- Other apparatus:						
8519.81.00	-- Using magnetic , optical or semiconductor media	u	15%	Free	12.5%	0763.39	Free
8519.89.00	-- Other	u	15%	Free	12.5%	0763.39	Free
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.						
8521.10.00	- Magnetic tape-type	u	15%	Free	12.5%	0763.81	Free
8521.90.00	- Other	u	15%	Free	12.5%	0763.81	Free
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.						
8522.10.00	- Pick-up cartridges	kg	15%	Free	12.5%	0764.99	Free
8522.90.00	- Other	kg	15%	Free	12.5%	0764.99	Free
85.23	Discs, tapes, solid-state non-volatile storage device, "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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8523.21.00	--Cards incorporating a magnetic stripe	u	15%	Free	12.5%	0898.42	Free
8523.29.00	-- Other	u	15%	Free	12.5%	0898.42	Free
	- Optical media						
8523.41.00	-- Unrecorded	u	15%	Free	12.5%	0898.46	Free
8523.49.00	-- Other	u	15%	Free	12.5%	0898.46	Free
	- Semiconductor media						
8523.51.00	Solid-state non-volatile storage device	u	15%	Free	12.5%	0898.46	Free
8523.52.00	-- "Smart cards	u	15%	Free	12.5%	0898.46	Free
8523.59.00	-- Other	u	15%	Free	12.5%	0898.46	Free
8523.80.00	- Other	u	15%	Free	12.5%	0898.49	Free
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.						
8525.50.00	- Transmission apparatus	u	Free	Free	12.5%	0764.31	Free
8525.60.00	- Transmission apparatus incorporating reception apparatus	u	Free	Free	12.5%	0764.32	Free
8525.80.00	- Television cameras, digital cameras and video camera recorders	u	Free	Free	12.5%	0764.84	Free
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.						
8526.10.00	- Radar apparatus	u	15%	Free	12.5%	0764.83	Free
	- Other:						
8526.91.00	-- Radio navigational aid apparatus	u	15%	Free	12.5%	0764.83	Free
8526.92.00	-- Radio remote control apparatus	u	15%	Free	12.5%	0764.83	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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						
8527.12.00	-- Pocket-size radio cassette-players	u	15%	Free	12.5%	0762.21	Free
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	u	15%	Free	12.5%	0762.21	Free
8527.19.00	-- Other	u	15%	Free	12.5%	0762.22	Free
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :						
8527.21.00	-- Combined with sound recording or reproducing apparatus	u	15%	Free	12.5%	0762.11	Free
8527.29.00	-- Other	u	15%	Free	12.5%	0762.12	Free
	- Other :						
8527.91.00	-- Combined with sound recording or reproducing apparatus	u	Free	Free	12.5%	0762.81	Free
8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	u	15%	Free	12.5%	0762.82	Free
8527.99.00	-- Other	u	15%	Free	12.5%	0762.89	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Cathode – ray tube monitors :						
8528.41.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	Free	Free	12.5%	0761.3	Free
8528.49.00	-- Other	u	15%	Free	12.5%	0761.3	Free
	- Other monitors :						
8528.51.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	Free	Free	12.5%	0761.4	Free
8528.59.00	-- Other	u	15%	Free	12.5%	0761.4	Free
	- Projectors :						
8528.61.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	Free	Free	12.5%	0761.5	Free
8528.69.00	-- Other	u	15%	Free	12.5%	0761.5	Free
	- Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus :						
8528.71.00	-- Not designed to incorporate a video display or screen	u	15%	Free	12.5%	0761.6	Free
8528.72.00	-- Other , colour	u	15%	Free	12.5%	0761.6	Free
8528.73.00	-- Other, monochrome	u	15%	Free	12.5%	0761.6	Free
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.						
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	15%	Free	12.5%	0764.93	Free
8529.90.00	- Other	kg	15%	Free	12.5%	0764.93	Free
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).						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8530.10.00	- Equipment for railways or tramways	u	Free	Free	12.5%	0778.82	Free
8530.80.00	- Other equipment	u	Free	Free	12.5%	0778.82	Free
8530.90.00	- Parts	kg	Free	Free	12.5%	0778.83	Free
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.						
8531.10.00	- Burglar or fire alarms and similar apparatus	u	Free	Free	12.5%	0778.84	Free
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	Free	Free	12.5%	0778.84	Free
8531.80.00	- Other apparatus	u	Free	Free	12.5%	0778.84	Free
8531.90.00	- Parts	kg	Free	Free	12.5%	0778.85	Free
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).						
8532.10.00	- Fixed capacitors designed for use in 50/60Hz circuits and having a reactive power handling capacity of not less than 0.5kvar (power capacitors)	kg	15%	Free	12.5%	0778.61	Free
	- Other fixed capacitors:						
8532.21.00	-- Tantalum	kg	15%	Free	12.5%	0778.62	Free
8532.22.00	-- Aluminum electrolytic	kg	15%	Free	12.5%	0778.63	Free
8532.23.00	-- Ceramic dielectric, single layer	kg	15%	Free	12.5%	0778.64	Free
8532.24.00	-- Ceramic dielectric, multilayer	kg	15%	Free	12.5%	0778.65	Free
8532.25.00	-- Dielectric of paper or plastics	kg	15%	Free	12.5%	0778.66	Free
8532.29.00	-- Other	kg	15%	Free	12.5%	0778.67	Free
8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	15%	Free	12.5%	0778.68	Free
8532.90.00	- Parts	kg	15%	Free	12.5%	0778.69	Free
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8533.10.00	- Fixed carbon resistors, composition or film types	kg	15%	Free	12.5%	0772.31	Free
	- Other fixed resistors:						
8533.21.00	-- For a power handling capacity not exceeding 20W	kg	15%	Free	12.5%	0772.32	Free
8533.29.00	-- Other	kg	15%	Free	12.5%	0772.32	Free
	- Wirewound variable resistors, including rheostats and potentiometers:						
8533.31.00	-- For a power handling capacity not exceeding 20W	kg	15%	Free	12.5%	0772.33	Free
8533.39.00	-- Other	kg	15%	Free	12.5%	0772.33	Free
8533.40.00	- Other variable resistors, including rheostats and potentiometers	kg	15%	Free	12.5%	0772.35	Free
8533.90.00	- Parts	kg	15%	Free	12.5%	0772.38	Free
8534.00.00	Printed circuits.	kg	15%	Free	12.5%	0772.2	Free
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 connector, junction boxes), for a voltage exceeding 1,000 volts.						
8535.10.00	- Fuses	kg	15%	Free	12.5%	0772.41	Free
	- Automatic circuit breakers:			Free			
8535.21.00	-- For a voltage of less than 72.5kV	kg	15%	Free	12.5%	0772.42	Free
8535.29.00	-- Other	kg	15%	Free	12.5%	0772.43	Free
8535.30.00	- Isolating switches and make-and-break switches	kg	15%	Free	12.5%	0772.44	Free
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	kg	15%	Free	12.5%	0772.45	Free
8535.90.00	- Other	kg	15%	Free	12.5%	0772.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
8536.10.00	- Fuses	kg	15%	Free	12.5%	0772.51	Free
8536.20.00	- Automatic circuit breakers	kg	15%	Free	12.5%	0772.52	Free
8536.30.00	- Other apparatus for protecting electrical circuits	kg	15%	Free	12.5%	0772.53	Free
	- Relays:						
8536.41.00	-- For a voltage not exceeding 60V	kg	15%	Free	12.5%	0772.54	Free
8536.49.00	-- Other	kg	15%	Free	12.5%	0772.54	Free
8536.50.00	- Other switches	kg	15%	Free	12.5%	0772.55	Free
	- Lamp-holders, plugs and sockets:						
8536.61.00	-- Lamp-holders	kg	15%	Free	12.5%	0772.57	Free
8536.69.00	-- Other	kg	15%	Free	12.5%	0772.58	Free
8536.70.00	- Connectors for optical fibers , optical fiber bundles or cables	kg	15%	Free	12.5%	0772.56	Free
8536.90.00	- Other apparatus	kg	15%	Free	12.5%	0772.59	Free
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.						
8537.10.00	- For a voltage not exceeding 1,000V	kg	15%	Free	12.5%	0772.61	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8537.20.00	- For a voltage exceeding 1,000V	kg	15%	Free	12.5%	0772.62	Free
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.						
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	15%	Free	12.5%	0772.81	Free
8538.90.00	- Other	kg	15%	Free	12.5%	0772.82	Free
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.						
8539.10.00	- Sealed beam lamp units	u	15%	Free	12.5%	0778.69	Free
	- Other filament lamps, excluding ultra-violet or infra-red lamps:						
8539.21.00	-- Tungsten halogen	u	15%	Free	12.5%	0778.69	Free
8539.22.00	-- Other, of a power not exceeding 200W and for a voltage exceeding 100V	u	15%	Free	12.5%	0778.69	Free
8539.29.00	-- Other	u	15%	Free	12.5%	0778.69	Free
	- Discharge lamps, other than ultra-violet lamps:						
8539.31.00	-- Fluorescent, hot cathode	u	15%	Free	12.5%	0778.69	Free
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	u	15%	Free	12.5%	0778.69	Free
8539.39.00	-- Other	u	15%	Free	12.5%	0778.69	Free
	- Ultra-violet or infra-red lamps; arc-lamps:	u	15%	Free	12.5%	0778.69	Free
8539.41.00	-- Arc-lamps	u	15%	Free	12.5%	0778.69	Free
8539.49.00	-- Other	u	15%	Free	12.5%	0778.69	Free
8539.90.00	- Parts	kg	15%	Free	12.5%	0778.69	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
8540.11.00	-- Colour	u	15%	Free	12.5%	0776.11	Free
8540.12.00	-- Monochrome	u	15%	Free	12.5%	0776.12	Free
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	15%	Free	12.5%	0776.21	Free
8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	u	15%	Free	12.5%	0776.23	Free
8540.60.00	- Other cathode-ray tubes	u	15%	Free	12.5%	0776.23	Free
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:						
8540.71.00	-- Magnetrons	u	15%	Free	12.5%	0776.25	Free
8540.79.00	-- Other	u	15%	Free	12.5%	0776.25	Free
	- Other valves and tubes:						
8540.81.00	-- Receiver or amplifier valves and tubes	u	15%	Free	12.5%	0776.27	Free
8540.89.00	-- Other	u	15%	Free	12.5%	0776.27	Free
	- Parts:						
8540.91.00	-- Of cathode-ray tubes	kg	15%	Free	12.5%	0776.29	Free
8540.99.00	-- Other	kg	15%	Free	12.5%	0776.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.						
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	u	Free	Free	12.5%	0776.31	Free
	- Transistors, other than photosensitive transistors:						
8541.21.00	-- With a dissipation rate of less than 1W	u	Free	Free	12.5%	0776.32	Free
8541.29.00	-- Other	u	Free	Free	12.5%	0776.33	Free
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	u	Free	Free	12.5%	0776.35	Free
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	u	Free	Free	12.5%	0776.37	Free
8541.50.00	- Other semiconductor devices	u	Free	Free	12.5%	0776.39	Free
8541.60.00	- Mounted piezo-electric crystals	u	Free	Free	12.5%	0776.81	Free
8541.90.00	- Parts	kg	Free	Free	12.5%	0776.88	Free
85.42	Electronic integrated circuits.						
	- Electronic integrated circuits :						
8542.31.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	5%	Free	12.5%	0776.42	Free
8542.32.00	-- Memories	u	5%	Free	12.5%	0776.44	Free
8542.33.00	-- Amplifiers	u	5%	Free	12.5%	0776.46	Free
8542.39.00	-- Other	u	5%	Free	12.5%	0776.49	Free
8542.90.00	- Parts	kg	5%	Free	12.5%	0776.89	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.						
8543.10.00	- Particle accelerators	u	5%	Free	12.5%	0778.71	Free
8543.20.00	- Signal generators	u	5%	Free	12.5%	0778.78	Free
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	5%	Free	12.5%	0778.78	Free
8543.70.00	- Other machines and apparatus:	u	5%	Free	12.5%	0778.78	Free
8543.90.00	- Parts	kg	5%	Free	12.5%	0778.79	Free
85.44	Insulated (including enameled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.						
	- Winding wire:						
8544.11.00	-- Of copper	kg	5%	Free	12.5%	0773.11	Free
8544.19.00	-- Other	kg	5%	Free	12.5%	0773.11	Free
8544.20.00	- Co-axial cable and other co-axial electric conductors	kg	5%	Free	12.5%	0773.12	Free
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	5%	Free	12.5%	0773.13	Free
	- Other electric conductors, for a voltage not exceeding 80V:						
8544.42.00	-- Fitted with connectors	kg	5%	Free	12.5%	0773.16	Free
8544.49.00	-- Other	kg	5%	Free	12.5%	0773.16	Free
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000V	kg	5%	Free	12.5%	0773.17	Free
8544.70.00	- Optical fibre cables	kg	5%	Free	12.5%	0773.18	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
8545.11.00	-- Of a kind used for furnaces	kg	5%	Free	12.5%	0778.86	Free
8545.19.00	-- Other	kg	5%	Free	12.5%	0778.86	Free
8545.20.00	- Brushes	kg	5%	Free	12.5%	0778.86	Free
8545.90.00	- Other	kg	5%	Free	12.5%	0778.86	Free
85.46	Electrical insulators of any material.						
8546.10.00	- Of glass	kg	5%	Free	12.5%	0773.22	Free
8546.20.00	- Of ceramics	kg	5%	Free	12.5%	0773.23	Free
8546.90.00	- Other	kg	5%	Free	12.5%	0773.24	Free
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.						
8547.10.00	- Insulating fittings of ceramics	kg	5%	Free	12.5%	0773.26	Free
8547.20.00	- Insulating fittings of plastics	kg	5%	Free	12.5%	0773.28	Free
8547.90.00	- Other	kg	5%	Free	12.5%	0773.29	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.						
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	5%	Free	12.5%	0778.13	Free
8548.90.00	- Other	kg	5%	Free	12.5%	0778.13	Free

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; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (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) 89 if designed to travel over water, whether or not able to land on landing-stages or also able to travel over ice. In Chapter beaches or

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

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

Chapter 86

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

Notes.

1.- This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.						
8601.10.00	- Powered from an external source of electricity	u	Free	Free	12.55	0791.11	Free
8601.20.00	- Powered by electric accumulators	u	Free	Free	12.55	0791.15	Free
86.02	Other rail locomotives; locomotive tenders.						
8602.10.00	- Diesel-electric locomotives	u	Free	Free	12.55	0791.21	Free
8602.90.00	- Other	u	Free	Free	12.55	0791.29	Free
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8603.10.00	- Powered from an external source of electricity	u	Free	Free	12.55	0791.6	Free
8603.90.00	- Other	u	Free	Free	12.55	0791.6	Free
8604.00.00	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).	u	Free	Free	12.55	0791.81	Free
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	u	Free	Free	12.55	0791.7	Free
86.06	Railway or tramway goods vans and wagons, not self-propelled.						
8606.10.00	- Tank wagons and the like	u	Free	Free	12.55	0791.82	Free
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	u	Free	Free	12.55	0791.82	Free
	- Other:						
8606.91.00	-- Covered and closed	u	Free	Free	12.55	0791.82	Free
8606.92.00	-- Open, with non-removable sides of a height exceeding 60cm	u	Free	Free	12.55	0791.82	Free
8606.99.00	-- Other	u	Free	Free	12.55	0791.82	Free
86.07	Parts of railway or tramway locomotives or rolling-stock.						
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:						
8607.11.00	-- Driving bogies and bissel-bogies	kg	Free	Free	12.55	0791.99	Free
8607.12.00	-- Other bogies and bissel-bogies	kg	Free	Free	12.55	0791.99	Free
8607.19.00	-- Other, including parts	kg	Free	Free	12.55	0791.99	Free
	- Brakes and parts thereof :						
8607.21.00	-- Air brakes and parts thereof	kg	Free	Free	12.55	0791.99	Free
8607.29.00	-- Other	kg	Free	Free	12.55	0791.99	Free
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	Free	Free	12.55	0791.99	Free
	- Other:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8607.91.00	-- Of locomotives	kg	Free	Free	12.55	0791.99	Free
8607.99.00	-- Other	kg	Free	Free	12.55	0791.99	Free
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	kg	Free	Free	12.55	0791.91	Free
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	u	Free	Free	12.55	0786.3	Free

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 Notes

For the purpose of tariff items Nos 8704.2111, 8704.2119, 8704.2121, 8704.2122, 8704.2123, 8704.2124, 8704.2125, 8704.2129, 8704.2131, 8704.2132, 8704.2133, 8704.2134, 8704.2135, 8704.2139, 8704.2141, 8704.2142, 8704.2143, 8704.2144, 8704.2145, 8704.2149, 8704.2151, 8704.2152, 8704.2153, 8704.2154, 8704.2155 and 8704.2159 the expression –

"Dual purpose vehicles" is to be taken to apply to vehicles which are also designed for the transport of passengers (for example, twin cab or extended cab having a seating capacity of four persons or more including the driver).

The expression also includes:

1. Goods vehicles which have features and provisions for immediate conversion by a minor operation into passenger vehicles (for example window vans or tarpaulin covered vehicles designed for mounting auxiliary rear seats).
2. Goods vehicles with the presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate
3. Goods vehicles with the presence of a permanent panel or barrier between the area for the driver and front passengers and the rear area
4. Goods vehicle with the absence of comfort features and interior finish and fittings in the cargo area, which are associated with the passenger areas of vehicles (floor carpeting, ventilation, interior lighting)

Other goods vehicles is to be taken to apply to vehicles other than vehicles described in the above paragraph, which are designed primarily for the transport of goods and having a limited provision for the transport of passenger generally not more than three persons including the driver)

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
-------------	-------------	----------	------------------	-------------	------------	-----------	------------------

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

87.01	Tractors (other than tractors of heading 87.09).						
8701.10.00	- Pedestrian controlled tractors	u	5%	Free	12.5%	0722.41	Free
8701.20.00	- Road tractors for semi-trailers	u	5%	Free	12.5%	0783.2	Free
8701.30.00	- Track-laying tractors	u	5%	Free	12.5%	0722.3	Free
	- Other				12.5%	0722.3	Free
8701.90.10	--- Tractors designed for off road agricultural use	u	5%	Free	12.5%	0722.49	Free
8701.90.90	--- Other	u	5%	Free	12.5%	0722.49	Free
87.02	Motor vehicles for the transport of ten or more persons including the driver						
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)						
8702.10.10	--- New	u	15%	Free	12.5%	0783.11	Free
8702.10.20	--- Used or reconditioned	u	15%	20% or 200,000vt/u whichever the greater	12.5%	0783.11	Free
	- Other						
8702.90.10	--- New	u	15%	Free	12.5%	0783.19	Free
8702.90.20	--- Used or reconditioned	u	15%	20% or 200,000vt/u whichever the greater	12.5%	0783.19	Free
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.						
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles						
8703.10.10	--- Solar powered golf cars	u	Free	Free	12.5%	0781.2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8703.10.20	--- Other golf car	u	15%	Free	12.5%	0781.2	Free
8703.10.90	--- Other	u	15%	Free	12.5%	0781.2	Free
	Vehicles, with spark-ignition internal combustion reciprocating piston engine:						
	-- Of a cylinder capacity not exceeding 1,000 cc						
8703.21.10	--- New	u	15%	Free	12.5%	0781.2	Free
8703.21.20	--- Used or reconditioned	u	15%	20% or 200,000vt/u whichever the greater	12.5%	0781.2	Free
	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc						
8703.22.10	--- New	u	20%	Free	12.5%	0781.2	Free
8703.22.20	--- Used or reconditioned	u	20%	20% or 200,000vt/u whichever the greater	12.5%	0781.2	Free
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc						
8703.23.10	--- New	u	25%	Free	12.5%	0781.2	Free
8703.23.20	--- Used or reconditioned	u	25%	25% or 250,000vt/u whichever the greater	12.5%	0781.2	Free
	-- Of a cylinder capacity exceeding 3,000 cc						
8703.24.10	--- New	u	40%	Free	12.5%	0781.2	Free
8703.24.20	--- Used or reconditioned	u	40%	40% or 250,000vt/u whichever the greater	12.5%	0781.2	Free
	Other, vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):						
	-- Of a cylinder capacity not exceeding 1,500 cc						
8703.31.10	--- New	u	10%	Free	12.5%	0781.2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8703.31.20	--- Used or reconditioned	u	10%	20% or 100,000vt/u whichever the greater	12.5%	0781.2	Free
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc						
8703.32.10	--- New	u	15%	Free	12.5%	0781.2	Free
8703.32.20	--- Used or reconditioned	u	15%	20% or 150,000vt/u whichever the greater	12.5%	0781.2	Free
	-- Of cylinder exceeding 2,500 cc						
8703.33.10	--- New	u	20%	Free	12.5%	0781.2	Free
8703.33.20	--- Used or reconditioned	u	20%	20% or 150,000vt/u whichever the greater	12.5%	0781.2	Free
	- Other						
8703.90.10	--- New	u	30%	Free	12.5%	0781.2	Free
8703.90.20	--- Used or reconditioned	u	30%	30% or 1,000,000vt/u whichever the greater	12.5%	0781.2	Free
87.04	Motor vehicles for the transport of goods.						
8704.10.00	- Dumpers designed for off-highway use	u	15%	Free	12.5%	0782.11	Free
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):						
	- - g.v.w. not exceeding 5 tonnes:						
8704.21.11	--- New	u	5%	Free	12.5%	0782.19	Free
8704.21.19	--- Used or reconditioned	u	5%	Free	12.5%	0782.19	Free
	--- Dual purpose vehicles of g.v.w not exceeding 3 tonnes:						
8704.21.21	---- New of a cylinder capacity not exceeding 1,500cc	u	10%	Free	12.5%	0782.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8704.21.22	---- Used or reconditioned of a cylinder capacity not exceeding 1,500cc	u	10%	20% or 100,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.23	---- New of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	15%	Free	12.5%	0782.19	Free
8704.21.24	---- Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	15%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.25	---- New of a cylinder capacity exceeding 2,500cc	u	20%	Free	12.5%	0782.19	Free
8704.21.29	---- Used or reconditioned of a cylinder capacity exceeding 2,500cc	u	20%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free
	--- Dual purpose vehicles of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes:						
8704.21.31	---- New of a cylinder capacity not exceeding 1,500cc	u	10%	Free	12.5%	0782.19	Free
8704.21.32	---- Used or reconditioned of a cylinder capacity not exceeding 1,500cc	u	10%	20% or 100,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.33	---- New of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	15%	Free	12.5%	0782.19	Free
8704.21.34	---- Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	15%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.35	---- New of a cylinder capacity exceeding 2,500cc	u	20%	Free	12.5%	0782.19	Free
8704.2139	---- Used or reconditioned of a cylinder capacity exceeding 2,500cc	u	20%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	--- Other goods vehicles of a g.w.v not exceeding 3 tonnes:						
8704.21.41	---- New of a cylinder capacity not exceeding 1,500cc	u	5%	Free	12.5%	0782.19	Free
8704.21.42	---- Used or reconditioned of a cylinder capacity not exceeding 1,500cc	u	5%	20% or 100,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.43	---- New of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	5%	Free	12.5%	0782.19	Free
8704.21.44	---- Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	5%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.45	---- New of a cylinder capacity exceeding 2,500cc	u	5%	Free	12.5%	0782.19	Free
8704.21.49	---- Used or reconditioned of a cylinder capacity exceeding 2,500cc	u	5%	20% or 150,000vt/u whichever the greater		0782.19	
	--- Other goods vehicles of a g.w.v exceeding 3 tonnes but not exceeding 5 tonnes:						
8704.21.51	---- New of a cylinder capacity not exceeding 1,500cc	u	10%	Free	12.5%	0782.19	Free
8704.21.52	---- Used or reconditioned of a cylinder capacity not exceeding 1,500cc	u	10%	20% or 100,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.53	---- New of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	10%	Free	12.5%	0782.19	Free
8704.21.54	---- Used or reconditioned of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	u	10%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free
8704.21.55	---- New of a cylinder capacity exceeding 2,500cc	u	10%	Free	12.5%	0782.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8704.21.59	---- Used or reconditioned of a cylinder capacity exceeding 2,500cc	u	10%	20% or 150,000vt/u whichever the greater	12.5%	0782.19	Free
8704.22.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	u	15%	Free	12.5%	0782.19	Free
8704.23.00	-- g.v.w. exceeding 20 tonnes	u	20%	Free	12.5%	0782.19	Free
	- Other, with spark-ignition internal combustion piston engine:						
8704.31.00	-- g.v.w. not exceeding 5 tonnes	u	15	Free	12.5%	0782.19	Free
8704.32.00	-- g.v.w. exceeding 5 tonnes	u	15	Free	12.5%	0782.19	Free
8704.90.00	- Other	u	20	Free	12.5%	0782.19	Free
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).						
8705.10.00	- Crane lorries	u	5%	Free	12.5%	0782.21	Free
8705.20.00	- Mobile drilling derricks	u	5%	Free	12.5%	0782.23	Free
8705.30.00	- Fire fighting vehicles	u	Free	Free	12.5%	0782.25	Free
8705.40.00	- Concrete-mixer lorries	u	5%	Free	12.5%	0782.27	Free
8705.90.00	- Other	u	5%	Free	12.5%	0782.29	Free
8706.00.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	u	15%	Free	12.5%	0784.1	Free
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.						
8707.10.00	- For the vehicles of heading 87.03	u	15%	Free	12.5%	0784.21	Free
8707.90.00	- Other	u	15%	Free	12.5%	0784.25	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.						
8708.10.00	- Bumpers and parts thereof	kg	20%	Free	12.5%	0784.31	Free
	- Other parts and accessories of bodies (including cabs):						
8708.21.00	-- Safety seat belts	kg	20%	Free	12.5%	0784.32	Free
8708.29.00	-- Other	kg	20%	Free	12.5%	0784.32	Free
8708.30.00	- Brakes and servo-brakes and parts thereof:	kg	20%	Free	12.5%	0784.33	Free
8708.40.00	- Gear boxes and parts thereof	kg	20%	Free	12.5%	0784.34	Free
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components and non – driving axles; parts thereof	kg	20%	Free	12.5%	0784.35	Free
8708.70.00	- Road wheels and parts and accessories thereof	kg	20%	Free	12.5%	0784.39	Free
8708.80.00	- Suspension system and parts thereof (including shock- absorbers)	kg	20%	Free	12.5%	0784.39	Free
	- Other parts and accessories:						
8708.91.00	-- Radiators and parts thereof	kg	20%	Free	12.5%	0784.39	Free
8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	20%	Free	12.5%	0784.39	Free
8708.93.00	-- Clutches and parts thereof	kg	20%	Free	12.5%	0784.39	Free
8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	20%	Free	12.5%	0784.39	Free
8708.95.00	-- Safety airbags with inflater system; parts thereof	kg	20%	Free	12.5%	0784.39	Free
8708.99.00	-- Other	kg	20%	Free	12.5%	0784.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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:						
8709.11.00	-- Electrical	u	15%	Free	12.5%	0744.14	Free
8709.19.00	-- Other	u	15%	Free	12.5%	0744.15	Free
8709.90.00	- Parts	kg	15%	Free	12.5%	0744.19	Free
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	15%	Free	12.5%	0891.11	Free
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	u	15%	Free	12.5%	0891.11	Free
8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	u	15%	Free	12.5%	0891.11	Free
8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc	u	15%	Free	12.5%	0891.11	Free
8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	u	20%	Free	12.5%	0891.11	Free
8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	u	20%	Free	12.5%	0891.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	20%	Free	12.5%	0891.11	Free
8711.9000	- Other	u	20%	Free	12.5%	0891.11	Free
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorised.	u	Free	Free	12.5%	0785.2	Free
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.						
8713.10.00	- Not mechanically propelled	u	Free	Free	12.5%	0785.31	Free
8713.90.00	- Other	u	Free	Free	12.5%	0785.31	Free
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.						
8714.10.00	- Of motorcycles (including mopeds)	kg	Free	Free	12.5%	0785.35	Free
8714.20.00	- Of carriages for disabled persons	kg	Free	Free	12.5%	0785.36	Free
	- Other :						
8714.91.00	-- Frames and forks, and parts thereof	kg	20%	Free	12.5%	0785.37	Free
8714.92.00	-- Wheel rims and spokes	kg	20%	Free	12.5%	0785.37	Free
8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg	20%	Free	12.5%	0785.37	Free
8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	20%	Free	12.5%	0785.37	Free
8714.95.00	-- Saddles	u	20%	Free	12.5%	0785.37	Free
8714.96.00	-- Pedals and crank-gear, and parts thereof	kg	20%	Free	12.5%	0785.37	Free
8714.99.00	-- Other	kg	20%	Free	12.5%	0785.37	Free
8715.00.00	Baby carriages and parts thereof.	kg	20%	Free	12.5%	0894.1	Free
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	15%	Free	12.5%	0786.1	Free
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	15%	Free	12.5%	0786.21	Free
	- Other trailers and semi-trailers for the transport of goods:						
8716.31.00	-- Tanker trailers and tanker semi-trailers	u	15%	Free	12.5%	0786.22	Free
8716.39.00	-- Other	u	15%	Free	12.5%	0786.29	Free
8716.40.00	- Other trailers and semi-trailers	u	15%	Free	12.5%	0786.83	Free
8716.80.00	- Other vehicles	u	15%	Free	12.5%	0786.85	Free
8716.90.00	- Parts	kg	15%	Free	12.5%	0786.89	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	Free	Free	12.5%	0792.84	Free
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.						
	- Helicopters:						
8802.11.00	-- Of an unladen weight not exceeding 2,000kg	u	Free	Free	12.5%	0792.11	Free
8802.12.00	-- Of an unladen weight exceeding 2,000kg	u	Free	Free	12.5%	0792.15	Free
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg	u	Free	Free	12.5%	0792.2	Free
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg	u	Free	Free	12.5%	0792.3	Free
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg	u	Free	Free	12.5%	0792.4	Free
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Free	Free	12.5%	0792.5	Free
88.03	Parts of goods of heading 88.01 or 88.02.						
8803.10.00	- Propellers and rotors and parts thereof	kg	Free	Free	12.5%	0792.91	Free
8803.20.00	- Under-carriages and parts thereof	kg	Free	Free	12.5%	0792.93	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8803.30.00	- Other parts of aeroplanes or helicopters	kg	Free	Free	12.5%	0792.95	Free
8803.90.00	- Other	kg	Free	Free	12.5%	0792.97	Free
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	kg	Free	Free	12.5%	0899.96	Free
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.						
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	Free	Free	12.5%	0792.83	Free
	- Ground flying trainers and parts thereof:	kg	Free	Free	12.5%	0792.83	Free
8805.21.00	-- Air combat simulators and parts thereof	kg	Free	Free	12.5%	0792.83	Free
8805.29.00	-- Other	kg	Free	Free	12.5%	0792.83	Free

Chapter 89

Ships, boats and floating structures

Notes.

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.						
8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	u	Free	Free	12.5%	0793.28	Free
8901.20.00	- Tankers	u	Free	Free	12.5%	0793.22	Free
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	u	Free	Free	12.5%	0793.26	Free
8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	u	Free	Free	12.5%	0793.27	Free
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u	Free	Free	12.5%	0793.24	Free
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.						
8903.10.00	- Inflatable	u	Free	Free	12.5%	0793.11	Free
	- Other:						
8903.91.00	-- Sailboats, with or without auxiliary motor	u	Free	Free	12.5%	0793.12	Free
	-- Motorboats, other than outboard motorboats:						
8903.92.10	--- Jetski	u	Free	Free	12.5%	0793.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

8903.92.90	--- Other	u	30%	Free	12.5%	0793.19	Free
	-- Other						
8903.99.10	--- Canoe	u	Free	Free	12.5%	0793.19	Free
8903.99.20	--- Kayak	u	Free	Free	12.5%	0793.19	Free
8903.99.90	--- Other	u	30%	Free	12.5%	0793.19	Free
8904.00.00	Tugs and pusher craft.	u	Free	Free	12.5%	0793.7	Free
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.						
8905.10.00	- Dredgers	u	Free	Free	12.5%	0793.51	Free
8905.20.00	- Floating or submersible drilling or production platforms	u	Free	Free	12.5%	0793.55	Free
8905.90.00	- Other	u	Free	Free	12.5%	0793.59	Free
89.06	Other vessels, including warships and lifeboats other than rowing boats.						
8906.10.00	- Warships	u	Free	Free	12.5%	0793.29	Free
8906.90.00	- Other	u	Free	Free	12.5%	0796.29	Free
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).						
8907.10.00	- Inflatable rafts	u	Free	Free	12.5%	0793.91	Free
8907.90.00	- Other	u	Free	Free	12.5%	0793.99	Free
8908.00.00	Vessels and other floating structures for breaking up.	u	Free	Free	12.5%	0793.3	Free

Section XVIII

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

Chapter 90

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

Notes.

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) 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, 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 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 fibres bundles or cables (heading 85.36); 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) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import vat	SITC Code	Export Duty Rate
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.						
9001.10.00	- Optical fibres, optical fibre bundles and cables	kg	Free	Free	12.5%	0884.19	Free
9001.20.00	- Sheets and plates of polarising material	kg	Free	Free	12.5%	0884.19	Free
9001.30.00	- Contact lenses	u	Free	Free	12.5%	0884.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9001.40.00	- Spectacle lenses of glass	u	Free	Free	12.5%	0884.15	Free
9001.50.00	- Spectacle lenses of other materials	u	Free	Free	12.5%	0884.17	Free
9001.90.00	- Other	kg	Free	Free	12.5%	0884.19	Free
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:						
9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	kg	Free	Free	12.5%	0884.31	Free
9002.19.00	-- Other	kg	Free	Free	12.5%	0884.32	Free
9002.20.00	- Filters	kg	Free	Free	12.5%	0884.33	Free
9002.90.00	- Other	kg	Free	Free	12.5%	0884.39	Free
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.						
	- Frames and mountings:						
9003.11.00	-- Of plastics	u	Free	Free	12.5%	0884.21	Free
9003.19.00	-- Of other materials	u	Free	Free	12.5%	0884.21	Free
9003.90.00	- Parts	kg	Free	Free	12.5%	0884.22	Free
90.04	Spectacles, goggles and the like, corrective, protective or other.						
9004.10.00	- Sunglasses	u	Free	Free	12.5%	0884.23	Free
9004.90.00	- Other	u	Free	Free	12.5%	0884.23	Free
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.						
9005.10.00	- Binoculars	u	Free	Free	12.5%	0871.11	Free
9005.80.00	- Other instruments	u	Free	Free	12.5%	0871.15	Free
9005.90.00	- Parts and accessories (including mountings)	kg	Free	Free	12.5%	0871.19	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.						
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	u	10%	Free	12.5%	0881.11	Free
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	10%	Free	12.5%	0881.11	Free
9006.40.00	- Instant print cameras	u	10%	Free	12.5%	0881.11	Free
	- Other cameras:	u	10%	Free	12.5%	0881.11	
9006.51.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm	u	10%	Free	12.5%	0881.11	Free
9006.52.00	-- Other, for roll film of a width less than 35mm	u	10%	Free	12.5%	0881.11	Free
9006.53.00	-- Other, for roll film of a width of 35mm	u	10%	Free	12.5%	0881.11	Free
9006.59.00	-- Other	u	10%	Free	12.5%	0881.11	Free
	- Photographic flashlight apparatus and flashbulbs:	u					
9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	u	10%	Free	12.5%	0881.13	Free
9006.69.00	-- Other	u	10%	Free	12.5%	0881.13	Free
	- Parts and accessories:						
9006.91.00	-- For cameras	kg	10%	Free	12.5%	0881.14	Free
9006.99.00	-- Other	kg	10%	Free	12.5%	0881.15	Free
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.						
9007.10.00	- Cameras:	u	10%	Free	12.5%	0881.21	Free
9007.20.00	- Projectors	u	10%	Free	12.5%	0881.22	Free
	- Parts and accessories:						
9007.91.00	-- For cameras	kg	10%	Free	12.5%	0881.23	Free
9007.92.00	-- For projectors	kg	10%	Free	12.5%	0881.24	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.						
9008.50.00	- Projectors, enlargers and reducers	u	10%	Free	12.5%	0881.32	Free
9008.90.00	- Parts and accessories	kg	10%	Free	12.5%	0881.34	Free
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.						
9010.10.00	- 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	u	10%	Free	12.5%	0881.35	Free
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	10%	Free	12.5%	0881.35	Free
9010.60.00	- Projection screens	u	10%	Free	12.5%	0881.35	Free
9010.90.00	- Parts and accessories	kg	10%	Free	12.5%	0881.36	Free
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.						
9011.10.00	- Stereoscopic microscopes	u	Free	Free	12.5%	0871.41	Free
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	Free	Free	12.5%	0871.43	Free
9011.80.00	- Other microscopes	u	Free	Free	12.5%	0871.45	Free
9011.90.00	- Parts and accessories	kg	Free	Free	12.5%	0871.49	Free
90.12	Microscopes other than optical microscopes; diffraction apparatus.						
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	u	Free	Free	12.5%	0871.31	Free
9012.90.00	- Parts and accessories	kg	Free	Free	12.5%	0871.39	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.						
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	Free	Free	12.5%	0871.91	Free
9013.20.00	- Lasers, other than laser diodes	u	Free	Free	12.5%	0871.92	Free
9013.80.00	- Other devices, appliances and instruments	u	Free	Free	12.5%	0871.93	Free
9013.90.00	- Parts and accessories	kg	Free	Free	12.5%	0871.99	Free
90.14	Direction finding compasses; other navigational instruments and appliances.						
9014.10.00	- Direction finding compasses	u	Free	Free	12.5%	0874.11	Free
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	Free	Free	12.5%	0874.11	Free
9014.80.00	- Other instruments and appliances	u	Free	Free	12.5%	0874.11	Free
9014.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.12	Free
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.						
9015.10.00	- Rangefinders	u	Free	Free	12.5%	0874.13	Free
9015.20.00	- Theodolites and tachymeters (tacheometers)	u	Free	Free	12.5%	0874.13	Free
9015.30.00	- Levels	u	Free	Free	12.5%	0874.13	Free
9015.40.00	- Photogrammetrical surveying instruments and appliances	kg	Free	Free	12.5%	0874.13	Free
9015.80.00	- Other instruments and appliances	u	Free	Free	12.5%	0874.13	Free
9015.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.14	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9016.00.00	Balances of a sensitivity of 5cg or better, with or without weights.	kg	Free	Free	12.5%	0874.51	Free
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.						
9017.10.00	- Drafting tables and machines, whether or not automatic	u	Free	Free	12.5%	0874.22	Free
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	u	Free	Free	12.5%	0874.22	Free
9017.30.00	- Micrometers, callipers and gauges	u	Free	Free	12.5%	0874.23	Free
9017.80.00	- Other instruments	u	Free	Free	12.5%	0874.23	Free
9017.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.24	Free
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.						
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):						
9018.11.00	-- Electro-cardiographs	u	Free	Free	12.5%	0774.11	Free
9018.12.00	-- Ultrasonic scanning apparatus	u	Free	Free	12.5%	0774.12	Free
9018.13.00	-- Magnetic resonance imaging apparatus	u	Free	Free	12.5%	0774.12	Free
9018.14.00	-- Scintigraphic apparatus	u	Free	Free	12.5%	0774.12	Free
9018.19.00	-- Other	u	Free	Free	12.5%	0774.12	Free
9018.20.00	- Ultra-violet or infra-red ray apparatus	kg	Free	Free	12.5%	0774.13	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Syringes, needles, catheters, cannulae and the like:						
9018.31.00	-- Syringes, with or without needles	u	Free	Free	12.5%	0872.21	Free
9018.32.00	-- Tubular metal needles and needles for sutures	kg	Free	Free	12.5%	0872.21	Free
9018.39.00	-- Other	u	Free	Free	12.5%	0872.21	Free
	- Other instruments and appliances, used in dental sciences:						
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Free	Free	12.5%	0872.11	Free
9018.49.00	-- Other	u	Free	Free	12.5%	0872.19	Free
9018.50.00	- Other ophthalmic instruments and appliances	kg	Free	Free	12.5%	0872.25	Free
9018.90.00	- Other instruments and appliances	u	Free	Free	12.5%	0872.29	Free
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.						
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	Free	Free	12.5%	0872.31	Free
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Free	Free	12.5%	0872.33	Free
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Free	Free	12.5%	0872.35	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.						
9021.10.00	- Orthopaedic or fracture appliances	kg	Free	Free	12.5%	0899.63	Free
	- Artificial teeth and dental fittings:						
9021.21.00	-- Artificial teeth	kg	Free	Free	12.5%	0899.65	Free
9021.29.00	-- Other	kg	Free	Free	12.5%	0899.65	Free
	- Other artificial parts of the body:						
9021.31.00	-- Artificial joints	kg	Free	Free	12.5%	0899.66	Free
9021.39.00	-- Other	kg	Free	Free	12.5%	0899.66	Free
9021.40.00	- Hearing aids, excluding parts and accessories	u	Free	Free	12.5%	0899.61	Free
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Free	Free	12.5%	0899.67	Free
9021.90.00	- Other	kg	Free	Free	12.5%	0899.69	Free
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:						
9022.12.00	-- Computed tomography apparatus	u	Free	Free	12.5%	0774.21	Free
9022.13.00	-- Other, for dental uses	u	Free	Free	12.5%	0774.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9022.14.00	-- Other, for medical, surgical or veterinary uses	u	Free	Free	12.5%	0774.21	Free
9022.19.00	-- For other uses	u	Free	Free	12.5%	0774.21	Free
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:						
9022.21.00	-- For medical, surgical, dental or veterinary uses	u	Free	Free	12.5%	0774.22	Free
9022.29.00	-- For other uses	u	Free	Free	12.5%	0774.22	Free
9022.30.00	- X-ray tubes	u	Free	Free	12.5%	0774.23	Free
9022.90.00	- Other, including parts and accessories	kg	Free	Free	12.5%	0774.29	Free
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Free	Free	12.5%	0874.52	Free
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).						
9024.10.00	- Machines and appliances for testing metals	u	Free	Free	12.5%	0874.53	Free
9024.80.00	- Other machines and appliances	u	Free	Free	12.5%	0874.53	Free
9024.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.54	Free
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.						
	-Thermometers and pyrometers, not combined with other instruments:						
9025.11.00	-- Liquid-filled, for direct reading	u	Free	Free	12.5%	0874.55	Free
9025.19.00	-- Other	u	Free	Free	12.5%	0874.55	Free
9025.80.00	- Other instruments	u	Free	Free	12.5%	0874.55	Free
9025.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.56	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.						
9026.10.00	- For measuring or checking the flow or level of liquids	u	Free	Free	12.5%	0874.31	Free
9026.20.00	- For measuring or checking pressure	u	Free	Free	12.5%	0874.35	Free
9026.80.00	- Other instruments or apparatus	u	Free	Free	12.5%	0874.37	Free
9026.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.39	Free
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.						
9027.10.00	- Gas or smoke analysis apparatus	u	Free	Free	12.5%	0874.41	Free
9027.20.00	- Chromatographs and electrophoresis instruments	u	Free	Free	12.5%	0874.42	Free
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	Free	Free	12.5%	0874.43	Free
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	Free	Free	12.5%	0874.45	Free
9027.80.00	- Other instruments and apparatus	u	Free	Free	12.5%	0874.46	Free
9027.90.00	- Microtomes; parts and accessories	kg	Free	Free	12.5%	0874.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.						
9028.10.00	- Gas meters	u	Free	Free	12.5%	0873.11	Free
9028.20.00	- Liquid meters	u	Free	Free	12.5%	0873.13	Free
9028.30.00	- Electricity meters	u	Free	Free	12.5%	0873.15	Free
9028.90.00	- Parts and accessories	kg	Free	Free	12.5%	0873.19	Free
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.						
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u	Free	Free	12.5%	0873.21	Free
9029.20.00	- Speed indicators and tachometers; stroboscopes	u	Free	Free	12.5%	0873.25	Free
9029.90.00	- Parts and accessories	kg	Free	Free	12.5%	0873.29	Free
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.						
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	u	Free	Free	12.5%	0874.71	Free
9030.20.00	- Oscilloscopes and oscillographs	u	Free	Free	12.5%	0874.73	Free
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:						
9030.31.00	-- Multimeters without a recording device	u	Free	Free	12.5%	0874.75	Free
9030.32.00	-- Multimeters with a recording device	u	Free	Free	12.5%	0874.78	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9030.33.00	-- Other, without a recording device	u	Free	Free	12.5%	0874.75	Free
9030.39.00	-- Other, with a recording device	u	Free	Free	12.5%	0874.78	Free
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Free	Free	12.5%	0874.77	Free
	- Other instruments and apparatus:						
9030.82.00	-- For measuring or checking semiconductor wafers or devices	u	Free	Free	12.5%	0874.78	Free
9030.84.00	-- Other, with a recording device	u	Free	Free	12.5%	0874.78	Free
9030.89.00	-- Other	u	Free	Free	12.5%	0874.78	Free
9030.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.79	Free
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.						
9031.10.00	- Machines for balancing mechanical parts	u	Free	Free	12.5%	0874.25	Free
9031.20.00	- Test benches	u	Free	Free	12.5%	0874.25	Free
	- Other optical instruments and appliances:						
9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	Free	Free	12.5%	0874.25	Free
9031.49.00	-- Other	u	Free	Free	12.5%	0874.25	Free
9031.80.00	- Other instruments, appliances and machines	u	Free	Free	12.5%	0874.25	Free
9031.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.26	Free
90.32	Automatic regulating or controlling instruments and apparatus.						
9032.10.00	- Thermostats	u	Free	Free	12.5%	0874.61	Free
9032.20.00	- Manostats	u	Free	Free	12.5%	0874.63	Free
	- Other instruments and apparatus:						
9032.81.00	-- Hydraulic or pneumatic	u	Free	Free	12.5%	0874.65	Free
9032.89.00	-- Other	u	Free	Free	12.5%	0874.62	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9032.90.00	- Parts and accessories	kg	Free	Free	12.5%	0874.69	Free
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	Free	Free	12.5%	0874.9	Free

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 12mm in thickness and 50mm 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.

Tariff Item	Description	Unit Qty	Import DutyRate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.						
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:						
9101.11.00	-- With mechanical display only	u	15%	Free	12.5%	0885.31	Free
9101.19.00	-- Other	u	15%	Free	12.5%	0885.31	Free
	- Other wrist-watches, whether or not incorporating a stop-watch facility:						
9101.21.00	-- With automatic winding	u	15%	Free	12.5%	0885.32	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9101.29.00	-- Other	u	15%	Free	12.5%	0885.32	Free
	- Other:						
9101.91.00	-- Electrically operated	u	15%	Free	12.5%	0885.39	Free
9101.99.00	-- Other	u	15%	Free	12.5%	0885.39	Free
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.						
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:						
9102.11.00	-- With mechanical display only	u	15%	Free	12.5%	0885.41	Free
9102.12.00	-- With opto-electronic display only	u	15%	Free	12.5%	0885.41	Free
9102.19.00	-- Other	u	15%	Free	12.5%	0885.41	Free
	- Other wrist-watches, whether or not incorporating a stop-watch facility:						
9102.21.00	-- With automatic winding	u	15%	Free	12.5%	0885.42	Free
9102.29.00	-- Other	u	15%	Free	12.5%	0885.42	Free
	- Other:						
9102.91.00	-- Electrically operated	u	15%	Free	12.5%	0885.49	Free
9102.99.00	-- Other	u	15%	Free	12.5%	0885.49	Free
91.03	Clocks with watch movements, excluding clocks of heading 91.04.						
9103.10.00	- Electrically operated	u	15%	Free	12.5%	0885.72	Free
9103.90.00	- Other	u	15%	Free	12.5%	0885.73	Free
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	u	15%	Free	12.5%	0885.71	Free
91.05	Other clocks.						
	- Alarm clocks:						
9105.11.00	-- Electrically operated	u	15%	Free	12.5%	0885.74	Free
9105.19.00	-- Other	u	15%	Free	12.5%	0885.75	Free
	- Wall clocks:						
9105.21.00	-- Electrically operated	u	15%	Free	12.5%	0885.76	Free
9105.29.00	-- Other	u	15%	Free	12.5%	0885.77	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other:						
9105.91.00	-- Electrically operated	u	15%	Free	12.5%	0885.78	Free
9105.99.00	-- Other	u	15%	Free	12.5%	0885.79	Free
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).						
9106.10.00	- Time-registers; time-recorders	u	15%	Free	12.5%	0885.94	Free
9106.90.00	- Other	u	15%	Free	12.5%	0885.94	Free
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	u	15%	Free	12.5%	0885.95	Free
91.08	Watch movements, complete and assembled.						
	- Electrically operated:						
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	15%	Free	12.5%	0885.51	Free
9108.12.00	-- With opto-electronic display only	u	15%	Free	12.5%	0885.51	Free
9108.19.00	-- Other	u	15%	Free	12.5%	0885.51	Free
9108.20.00	- With automatic winding	u	15%	Free	12.5%	0885.52	Free
9108.90.00	- Other	u	15%	Free	12.5%	0885.52	Free
91.09	Clock movements, complete and assembled.						
9109.10.00	- Electrically operated:	u	15%	Free	12.5%	0885.96	Free
9109.90.00	- Other	u	15%	Free	12.5%	0885.96	Free
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:						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	u	15%	Free	12.5%	0885.98	Free
9110.12.00	-- Incomplete movements, assembled	kg	15%	Free	12.5%	0885.98	Free
9110.19.00	-- Rough movements	kg	15%	Free	12.5%	0885.98	Free
9110.90.00	- Other	kg	15%	Free	12.5%	0885.98	Free
91.11	Watch cases and parts thereof.						
9111.10.00	- Cases of precious metal or of metal clad with precious metal	u	15%	Free	12.5%	0885.91	Free
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	u	15%	Free	12.5%	0885.91	Free
9111.80.00	- Other cases	u	15%	Free	12.5%	0885.91	Free
9111.90.00	- Parts	kg	15%	Free	12.5%	0885.91	Free
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.						
9112.20.00	- Cases	u	15%	Free	12.5%	0885.97	Free
9112.90.00	- Parts	kg	15%	Free	12.5%	0885.97	Free
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.						
9113.10.00	- Of precious metal or of metal clad with precious metal	kg	15%	Free	12.5%	0885.92	Free
9113.20.00	- Of base metal, whether or not gold- or silver-plated	kg	15%	Free	12.5%	0885.92	Free
9113.90.00	- Other	kg	15%	Free	12.5%	0885.93	Free
91.14	Other clock or watch parts.						
9114.10.00	- Springs, including hair-springs	kg	15%	Free	12.5%	0885.99	Free
9114.30.00	- Dials	kg	15%	Free	12.5%	0885.99	Free
9114.40.00	- Plates and bridges	kg	15%	Free	12.5%	0885.99	Free
9114.90.00	- Other	kg	15%	Free	12.5%	0885.99	Free

Chapter 92

Musical instruments;
parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

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

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

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

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.						
9201.10.00	- Upright pianos	u	Free	Free	12.5%	0898.13	Free
9201.20.00	- Grand pianos	u	Free	Free	12.5%	0898.13	Free
9201.90.00	- Other	u	Free	Free	12.5%	0898.13	Free
92.02	Other string musical instruments (for example, guitars, violins, harps).						
9202.10.00	- Played with a bow	u	Free	Free	12.5%	0898.15	Free
9202.90.00	- Other	u	Free	Free	12.5%	0898.15	Free
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.						
9205.10.00	- Brass-wind instruments	u	Free	Free	12.5%	0898.23	Free
9205.90.00	- Other	u	Free	Free	12.5%	0898.23	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	Free	Free	12.5%	0898.24	Free
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).						
9207.10.00	- Keyboard instruments, other than accordions	u	Free	Free	12.5%	0898.25	Free
9207.90.00	- Other	u	Free	Free	12.5%	0898.26	Free
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.						
9208.10.00	- Musical boxes	u	Free	Free	12.5%	0898.29	Free
9208.90.00	- Other	u	Free	Free	12.5%	0898.29	Free
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.						
9209.30.00	- Musical instrument strings	kg	Free	Free	12.5%	0898.9	Free
	- Other:						
9209.91.00	-- Parts and accessories for pianos	kg	Free	Free	12.5%	0898.9	Free
9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	kg	Free	Free	12.5%	0898.9	Free
9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	kg	Free	Free	12.5%	0898.9	Free
9209.99.00	-- Other	kg	Free	Free	12.5%	0898.9	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.						
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	u	55%	Free	12.5%	0891.12	Free
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	55%	Free	12.5%	0891.12	Free
9301.90.00	- Other	u	55%	Free	12.5%	0891.12	Free
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	55%	10000vt	12.5%	0891.14	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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).						
9303.10.00	- Muzzle-loading firearms	u	55%	4000vt	12.5%	0891.31	Free
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	55%	1000vt	12.5%	0891.31	Free
9303.30.00	- Other sporting, hunting or target-shooting rifles	u	55%	1000vt	12.5%	0891.31	Free
9303.90.00	- Other	u	55%	1000vt	12.5%	0891.31	Free
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	u	55%	1000vt	12.5%	0891.39	Free
93.05	Parts and accessories of articles of headings 93.01 to 93.04.						
9305.10.00	- Of revolvers or pistols	kg	55%	500vt	12.5%	0891.91	Free
9305.20.00	- Of shotguns or rifles of heading 93.03	kg	55%	500vt	12.5%	0891.93	Free
	- Other :						
9305.91.00	-- Of military weapons of heading 93.01	kg	15%	500vt	12.5%	0891.99	Free
9305.99.00	-- Other	kg	55%	500vt	12.5%	0891.99	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Shotgun cartridges and parts thereof; air gun pellets:						
9306.21.00	-- Cartridges	kg	55%	10vt/u	12.5%	0891.22	Free
9306.29.00	-- Other	kg	55%	10vt/u	12.5%	0891.23	Free
9306.30.00	- Other cartridges and parts thereof	kg	55%	10vt/u	12.5%	0891.24	Free
9306.90.00	- Other	kg	55%	10vt/u	12.5%	0891.29	Free
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	55%	Free	12.5%	0891.13	Free

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

1.- This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

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

- (a) Cupboards, bookcases, other shelved furniture (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.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.						
9401.10.00	- Seats of a kind used for aircraft	u	15%	Free	12.5%	0821.11	Free
9401.20.00	- Seats of a kind used for motor vehicles	u	15%	Free	12.5%	0821.12	Free
9401.30.00	- Swivel seats with variable height adjustment	u	15%	Free	12.5%	0821.12	Free
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	u	15%	Free	12.5%	0821.12	Free
	- Seats of cane, osier, bamboo or similar materials :						
9401.51.00	- Of bamboo or rattan	u	30%	Free	12.5%	0821.13	Free
9401.59.00	-- Other	u	30%	Free	12.5%	0821.13	Free
	- Other seats, with wooden frames :						
9401.61.00	-- Upholstered	u	30%	Free	12.5%	0821.16	Free
9401.69.00	-- Other	u	30%	Free	12.5%	0821.16	Free
	- Other seats, with metal frames:						
9401.71.00	-- Upholstered	u	30%	Free	12.5%	0821.17	Free
9401.79.00	-- Other	u	30%	Free	12.5%	0821.17	Free
9401.80.00	- Other seats	u	30%	Free	12.5%	0821.18	Free
9401.90.00	- Parts	kg	30%	Free	12.5%	0821.19	Free
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.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	kg	Free	Free	12.5%	0872.4	Free
9402.90.00	- Other	kg	Free	Free	12.5%	0872.4	Free
94.03	Other furniture and parts thereof.						
9403.10.00	- Metal furniture of a kind used in offices	kg	30%	Free	12.5%	0821.31	Free
9403.20.00	- Other metal furniture	kg	30%	Free	12.5%	0821.39	Free
9403.30.00	- Wooden furniture of a kind used in offices	u	30%	Free	12.5%	0821.51	Free
9403.40.00	- Wooden furniture of a kind used in the kitchen	u	30%	Free	12.5%	0821.53	Free
	- Wooden furniture of a kind used in the bedroom						
9403.50.10	- - - Camphorwood chest and the like	u	30%	Free	12.5%	0821.55	Free
9403.50.90	- - - Other	u	30%	Free	12.5%	0821.55	Free
9403.60.00	- Other wooden furniture	u	30%	Free	12.5%	0821.59	Free
9403.70.00	- Furniture of plastics	kg	30%	Free	12.5%	0821.71	Free
	- Furniture of other materials, including cane, osier, bamboo or similar materials :						
9403.81.00	-- Of bamboo or rattan	kg	30%	Free	12.5%	0821.79	Free
9403.89.00	-- Other	kg	30%	Free	12.5%	0821.79	Free
9403.90.00	- Parts	kg	30%	Free	12.5%	0821.8	Free
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.						
9404.10.00	- Mattress supports	kg	15%	Free	12.5%	0821.21	Free
	- Mattresses:						
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	u	15%	Free	12.5%	0821.23	Free
9404.29.00	-- Of other materials	u	15%	Free	12.5%	0821.25	Free
9404.30.00	- Sleeping bags	u	15%	Free	12.5%	0821.27	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9404.90.00	- Other	kg	15%	Free	12.5%	0821.29	Free
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.						
9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	kg	15%	Free	12.5%	0813.11	Free
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	kg	15%	Free	12.5%	0813.13	Free
9405.30.00	- Lighting sets of a kind used for Christmas trees	kg	15%	Free	12.5%	0894.41	Free
9405.40.00	- Other electric lamps and lighting fittings	kg	15%	Free	12.5%	0813.15	Free
9405.50.00	- Non-electrical lamps and lighting fittings	kg	Free	Free	12.5%	0813.17	Free
9405.60.00	- Illuminated signs, illuminated name-plates and the like	kg	15%	Free	12.5%	0813.2	Free
	- Parts:						
9405.91.00	-- Of glass	kg	15%	Free	12.5%	0813.91	Free
9405.92.00	-- Of plastics	kg	15%	Free	12.5%	0813.92	Free
9405.99.00	-- Other	kg	15%	Free	12.5%	0813.99	Free
9406.00.00	Prefabricated buildings.	kg	10%	Free	12.5%	0811.0	Free

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) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (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, "smart cards" and other media for the recording of sounds or of other phenomena, 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); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material) ; or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor covering , 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 provision 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.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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 games consoles from which the image is reproduce on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having-selfcontained video screen, whether or not portable.

This subheading does cover video games consoles or machines operated by coins, banknotes, bankcards, tokens or by any other means of payments (subheading 9504.30).

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
9503.00.00	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.	kg	10%	Free	12.5%	0894.2	Free
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.						
9504.20.00	- Articles and accessories for billiards of all kinds	kg	10%	Free	12.5%	0894.33	Free
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payments, other than automatic bowling alley equipment	u	10%	Free	12.5%	0894.35	Free
9504.40.00	- Playing cards	u	10%	Free	12.5%	0894.37	Free
9504.50.00	- Video games consoles and machines, other than those of subheading 9504.30	u	10%	Free	12.5%		Free
9504.90.00	- Other	u	10%	Free	12.5%	0894.39	Free
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.						
9505.10.00	- Articles for Christmas festivities	kg	10%	Free	12.5%	0894.45	Free
9505.90.00	- Other	kg	10%	Free	12.5%	0894.49	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.						
	- Snow-skis and other snow-ski equipment:						
9506.11.00	-- Skis	2u	10%	Free	12.5%	0894.73	Free
9506.12.00	-- Ski-fastenings (ski-bindings)	kg	10%	Free	12.5%	0894.73	Free
9506.19.00	-- Other	kg	10%	Free	12.5%	0894.73	Free
	- Water-skis, surf-boards, sailboards and other water-sport equipment:						
9506.21.00	-- Sailboards	u	10%	Free	12.5%	0894.74	Free
9506.29.00	-- Other	u	10%	Free	12.5%	0894.74	Free
	- Golf clubs and other golf equipment:		10%				
9506.31.00	-- Clubs, complete	u	10%	Free	12.5%	0894.75	Free
9506.32.00	-- Balls	u	10%	Free	12.5%	0894.75	Free
9506.39.00	-- Other	kg	10%	Free	12.5%	0894.75	Free
9506.40.00	- Articles and equipment for table-tennis	kg	10%	Free	12.5%	0894.79	Free
	- Tennis, badminton or similar rackets, whether or not strung:						
9506.51.00	-- Lawn-tennis rackets, whether or not strung	u	10%	Free	12.5%	0894.76	Free
9506.59.00	-- Other	u	10%	Free	12.5%	0894.76	Free
	- Balls, other than golf balls and table-tennis balls:						
9506.61.00	-- Lawn-tennis balls	u	10%	Free	12.5%	0894.79	Free
9506.62.00	-- Inflatable	u	10%	Free	12.5%	0894.79	Free
9506.69.00	-- Other	u	10%	Free	12.5%	0894.79	Free
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	2u	10%	Free	12.5%	0894.72	Free
	- Other:						
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	10%	Free	12.5%	0894.78	Free
9506.99.00	-- Other	u	10%	Free	12.5%	0894.79	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

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.						
9507.10.00	- Fishing rods	u	Free	Free	12.5%	0894.71	Free
9507.20.00	- Fish-hooks, whether or not snelled	kg	Free	Free	12.5%	0894.71	Free
9507.30.00	- Fishing reels	u	Free	Free	12.5%	0894.71	Free
9507.90.00	- Other	u	Free	Free	12.5%	0894.71	Free
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.						
9508.10.00	- Travelling circuses and travelling menageries	kg	Free	Free	12.5%	0894.6	Free
9508.90.00	- Other	kg	Free	Free	12.5%	0894.6	Free

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 moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).						
9601.10.00	- Worked ivory and articles of ivory	kg	15%	Free	12.5%	0899.11	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	- Other						
9601.9010	--- Worked shells, corals and derived products	kg	15%	Free	12.5%	0899.11	Free
9601.9090	--- Other	kg	15%	Free	12.5%	0899.11	Free
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of 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.	kg	15%	Free	12.5%	0899.19	Free
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).						
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	15%	Free	12.5%	0899.72	Free
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:						
9603.21.00	-- Tooth brushes, including dental-plate brushes	u	15%	Free	12.5%	0899.72	Free
9603.29.00	-- Other	u	15%	Free	12.5%	0899.72	Free
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	15%	Free	12.5%	0899.72	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	15%	Free	12.5%	0899.72	Free
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	u	15%	Free	12.5%	0899.72	Free
9603.90.00	- Other	u	15%	Free	12.5%	0899.72	Free
9604.00.00	Hand sieves and hand riddles.	u	15%	Free	12.5%	0899.81	Free
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	u	15%	Free	12.5%	0831.3	Free
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.						
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	kg	15%	Free	12.5%	0899.83	Free
	- Buttons:						
9606.21.00	-- Of plastics, not covered with textile material	kg	15%	Free	12.5%	0899.83	Free
9606.22.00	-- Of base metal, not covered with textile material	kg	15%	Free	12.5%	0899.83	Free
9606.29.00	-- Other	kg	15%	Free	12.5%	0899.83	Free
9606.30.00	- Button moulds and other parts of buttons; button blanks	kg	15%	Free	12.5%	0899.84	Free
96.07	Slide fasteners and parts thereof.						
	- Slide fasteners:						
9607.11.00	-- Fitted with chain scoops of base metal	kg	15%	Free	12.5%	0899.85	Free
9607.19.00	-- Other	kg	15%	Free	12.5%	0899.85	Free
9607.20.00	- Parts	kg	15%	Free	12.5%	0899.86	Free
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.						
9608.10.00	- Ball point pens	u	Free	Free	12.5%	0895.21	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9608.20.00	- Felt tipped and other porous-tipped pens and markers	u	Free	Free	12.5%	0895.21	Free
9608.30.00	- Fountain pens, stylograph pens and other pens	u	Free	Free	12.5%	0895.21	Free
9608.40.00	- Propelling or sliding pencils	u	Free	Free	12.5%	0895.21	Free
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	u	Free	Free	12.5%	0895.21	Free
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	Free	Free	12.5%	0895.21	Free
	- Other:						
9608.91.00	-- Pen nibs and nib points	u	Free	Free	12.5%	0895.22	Free
9608.99.00	-- Other	kg	Free	Free	12.5%	0895.21	Free
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.						
9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	kg	Free	Free	12.5%	0895.23	Free
9609.20.00	- Pencil leads, black or coloured	kg	Free	Free	12.5%	0895.23	Free
9609.90.00	- Other	kg	Free	Free	12.5%	0895.23	Free
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	kg	Free	Free	12.5%	0895.92	Free
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	15%	Free	12.5%	0895.93	Free
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.						
9612.10.00	- Ribbons	u	15%	Free	12.5%	0895.94	Free
9612.20.00	- Ink-pads	u	15%	Free	12.5%	0895.94	Free
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.						

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9613.10.00	- Pocket lighters, gas fuelled, non-refillable	u	15%	Free	12.5%	0899.33	Free
9613.20.00	- Pocket lighters, gas fuelled, refillable	u	15%	Free	12.5%	0899.33	Free
9613.80.00	- Other lighters	u	15%	Free	12.5%	0899.33	Free
9613.90.00	- Parts	kg	15%	Free	12.5%	0899.35	Free
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	kg	15%	Free	12.5%	0899.37	Free
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.						
	- Combs, hair-slides and the like:						
9615.11.00	-- Of hard rubber or plastics	kg	15%	Free	12.5%	0899.89	Free
9615.19.00	-- Other	kg	15%	Free	12.5%	0899.89	Free
9615.90.00	- Other	kg	15%	Free	12.5%	0899.89	Free
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.						
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	15%	Free	12.5%	0899.87	Free
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	15%	Free	12.5%	0899.82	Free
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	kg	15%	Free	12.5%	0899.97	Free
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	15%	Free	12.5%	0899.88	Free
9619.00.00	Sanitary towels (pad) and tampons, napkins, napkn liners for babies and similar article, of any material.	kg	Free	Free	12.5%	0642.95	Free

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.

Tariff Item	Description	Unit Qty	Import Duty Rate	Excise Duty	Import Vat	SITC Code	Export Duty Rate
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.						
9701.10.00	- Paintings, drawings and pastels	u	Free	Free	12.5%	0896.11	Free
9701.90.00	- Other	kg	Free	Free	12.5%	0896.12	Free
9702.00.00	Original engravings, prints and lithographs.	u	Free	Free	12.5%	0896.2	Free

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9703.00.00	Original sculptures and statuary, in any material.	u	Free	Free	12.5%	0896.3	Free
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	kg	Free	Free	12.5%	0896.4	Free
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	Free	Free	12.5%	0896.5	Free
9706.00.00	Antiques of an age exceeding one hundred years.	kg	Free	Free	12.5%	0896.6	Free

PART 2(A)

LIST OF GOODS ELIGIBLE FOR CONCESSION

HS Code No	Description	Import Duty Rate	Import VAT	SITC
9801.00.00	Goods imported for disable persons Goods (including components and materials used in the manufacture or repair of the said goods) imported for the use of the Blind, Deaf, Dumb and other disabled persons; parts and accessories of wheelchairs; (such headings as the Director may approve).	Free	Free	980.10
9802.00.00	(a) Colostomy bandages; frames for corrective spectacle and blanks for corrective spectacle lenses; contact lenses; bone and muscle protective articles of textile material (e.g. knee caps, ankle guards and the like); (Headings 39.26, 62.12, 70.15, 90.01, 90.03 and such other headings as the Director may approve). (b) That the above goods are peculiarly adapted to: (i) correct a deformity of the human body; or (ii) afford support to an abnormal condition of the human body; or (iii) substitute any part of the human body; or (iv) corrective spectacles.	Free	12.5%	980.20
9803.00.00	Engraved tombstone and memorial tablets and coffins containing deceased persons.	Free	Free	980.50
9804.00.00	Legal tender currency notes imported by the Reserve Bank of Vanuatu.	Free	Free	980.60
9805.00.00	(a) Samples that the Director of Customs is satisfied are to be used for placing orders for the importation of goods of the kind represented by the sample and are either at the time of importation or prior to delivery from Customs control of a negligible value provided that the following goods may be regarded as of negligible value. (b) consumable and non-consumable goods when one sample of any one line of goods (including sample of a set) or one sample each of the same	Free	Free	980.70

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	<p>line but in different sizes are imported, provided that the total value for duty of any one consignment does not exceed 10,000 VT.</p> <p>(c) goods other than those covered in the preceding sub-paragraph (b) when mutilated by and with the consent of the importer prior to delivery from Customs control;</p> <p>Provided that the Director may at his discretion direct that more than one parcel addressed to the same person or several persons be treated as a single parcel and duty assessed accordingly; (Such headings as the Director of Customs may approve).</p>			
9806.00.00	Medals and Official Decorations approved by the Government of Vanuatu.	Free	Free	980.80
9807.00.00	Lifebelts, lifebuoys, buoyancy apparatus, distress flares and pyrotechnic devices used in life-saving, protective and crash helmets, other lifesaving appliances, including components and specialized materials for servicing the said appliances and identifiable as such (Headings 36.04, 39.26, 40.16, 45.03, 45.04, 63.07, 65.06, 70.19, 70.20, 93.03 and such other headings as the Director may approve).	Free	Free	980.90
9809.00.00	Fire engines; trailers for fire-fighting purposes; fire-extinguishers; other equipment and appliances of a specialized nature for fire-fighting purposes and identifiable as such (Headings 39.17, 40.09, 42.03, 59.09, 62.01, 62.03, 64.01, 64.02, 65.06, 68.12, 73.07, 73.11, 73.25, 74.12, 74.19, 76.09, 76.13, 82.01, 82.05, 83.07, 84.05, 84.13, 84.14, 84.24, 84.25, 84.26, 84.81, 85.31, 87.05, 87.16, 90.13, 94.05 and such other headings as the Director may approve).	Free	Free	981.10
9810.00.00	Uniforms, emblems and insignias imported for use by the Girls Guides and Boys Scout or other youth organisations recognized by the Government of Vanuatu or the Vanuatu Christian Council, for this purpose.	Free	Free	981.11
9811.00.00	Cups, medals, shields and similar trophies specifically for bestowal as an honorary distinction or prize to an individual or team in Vanuatu.	Free	Free	981.12

Part 2 (B)

**Commodities and Transactions Not Classified
According to Kind.**

Notes.

1. The rates of duties applicable to goods classifiable in this Appendix are to be taken to be those which would apply to the same goods when classified under the appropriate items of Chapters 1 to 97 to this Schedule or subject to an additional note to any Section or Chapter to this Schedule.
2. Goods which could be included in more than one of the following items are to be classified in whichever item occurs first in this appendix.
3. The expressions 'personal effects' and 'household effects' are to be taken not to apply to, firearms, perfumes, cigarettes, cigars, tobacco and alcoholic beverages.
4. In this part, a document includes:
 - (a) all forms of written material; and
 - (b) all information recorded, transmitted or stored by means of tape recorders, computers, or other devices, and all material subsequently derived from information so stored or recorded; and
 - (c) labels, marking and other forms of writing that identify anything of which they form part or to which they are attached by any means; and
 - (d) books, maps, plans, graphs and drawings; and
 - (e) photographs, films, negatives, tapes and other devices in which one or more visual images are embodied so as to be capable to be reproduced (with or without the aid of some other equipment).

1) HS Code No.	(2) Description.	(3) Unit.	(4) Import Duty Rate	(5) Import VAT Rate	(6) SITC	(7) Conditions
9901.00.00	Books, publications, documents, periodicals, and magazines of any value imported by parcel post or air freight (with the exception of goods falling within 4911.10.000); other goods imported by parcel post or air freight.	kg	Free	Free	990.11	The customs duty payable on other goods is less than 5000 Vatu.
9902.00.00	Unaccompanied personal and household effects: (a) imported by persons taking up residence in Vanuatu for the first time; or (b) imported by a Vanuatu resident returning to live in	kg	Free	Free	990.12	(a) Imported within 6 months of being granted a residency visa. (b) Within 6 months of

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	<p>Vanuatu after an absence from Vanuatu of at least 12 months in a 2 year period.</p>				<p>their last return to Vanuatu.</p> <p>(c) Provided that goods are:</p> <p>(i) Used items of personal and household effects that have been owned and available for use overseas by the owner for a period of at least 12 months immediately prior to their departure for Vanuatu; and</p> <p>(ii) one motor vehicle per family changing residence provided it has been owned and available for use for a period of at least 12 months immediately prior to their departure for Vanuatu; and</p> <p>(iii) one power boat or sail boat on a trailer capable of being towed by a passenger motor vehicle and available for use for a period of at least 12 months immediately prior to their</p>
--	--	--	--	--	--

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

						<p>departure to Vanuatu (but excluding tobacco, alcoholic spirits, wines, perfumes; goods in commercial quantities or goods of a commercial nature; prohibited and restricted items).</p> <p>This concession is only granted once per arrival in (a) and (b).</p>
9903.00.00	Unaccompanied personal and household effects imported by persons employed in the seasonal workers scheme.	kg	Free	Free	990.13	<p>(a) Used items of personal and household obtained while domiciled overseas; and</p> <p>(b) Any other new or unused goods to a value of VT 50,000 (but excluding tobacco products, alcoholic spirits, wines, perfumes; goods in commercial quantities or goods of a commercial nature; prohibited and restricted items).</p> <p>(c) Licensed by the department of Labour.</p>

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

9904.00.00	Goods originally entered with Customs but short-landed, short shipped or over-entered and arriving subsequent to the initial entry.	kg	Free	Free	990.14	Evidence in the form of shipping documents, invoices and declarations of the short-landing or over entering is presented.
------------	---	----	------	------	--------	---

PART 3

CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES

Additional Notes.

1. Unless the context otherwise requires, all references to column numbers in these Notes are to be taken to apply to the columns of this Part.
2. Subject to the provisions of Note 3 below and of any other qualifying Note to this Part, goods be entered at the rates of import duty prescribed in Column (4), instead of any higher rates of import duty applicable under Part 1.
3. Application of the concessional rates of import duty under this Part is governed by the following conditions :
 - (a) that the concession is claimed at the time of importation or at the time of clearance from a customs controlled area by the person or body specified in Column (2); and
 - (b) that, where applicable, the goods are of a kind answering to a name or description specified in Column 3; and
 - (c) that any condition in Column (6) specifying the use of the goods, shall be taken, inter alia, to limit such goods to the type, kind or quantity suitable for such uses; and
 - (d) that all conditions specified in Column (6) and any additional conditions that may be specified by the Director under Note 7 are fulfilled, provided that:
 - (i) when any condition affecting the goods is not fulfilled or used for any other purposes, other than which they have been approved, after the goods leave Customs control, the Director may disallow the concession and collect the rate of duty applicable under Part 1; and
 - (ii) such collection shall be without prejudice to action under any other law for the time being in force.
 - (e) that, where applicable in Column (7), a certificate is submitted in accordance with Notes 4 and 5 below; and
 - (f) that the Director of Customs, in his discretion, accepts goods for entry at the rates of duty under this Part.
4. Except in the case of goods which an officer of Customs accepts as accompanied goods, Part 3 duty concessions are claimed by endorsing on the prescribed Customs entry the relevant Code number of Column (1) of this Part and the relevant item number of Column (1) of Part 1 of this Schedule. Where it is indicated in Column (7) that a certificate is required, such certificate shall be endorsed on the letter of authority or documents lodged, with the customs declaration and shall take the following form :

I hereby certify that the goods to which this declaration applies are imported by/to be supplied to

.....
(Name of person or body in respect of which concession is claimed)

and duty concession is claimed under Code No. of Part 3 of the Schedule 1 to the Import Duties Act (Cap 91)

subject to the conditions therein

Signature..... Name..... Date.....

The Director may require the submission of specimen signatures by any person who is to sign a certificate under Column (7).

5. Unless the contrary is stated or the context otherwise requires, goods specified in Column (3) shall:
 - (a) be imported by or on behalf of the person or body specified in Column (2); or
 - (b) not be delivered ex bond without the express approval of the Director of Customs.
6. For the purposes of Codes Nos. 070, the expressions 'personal effects' and 'household effects' are to be taken not to apply to, firearms, cigarettes, cigars, tobacco, wine and alcoholic beverages.
7. Notwithstanding the conditions specified in column (6) of Code Nos. 010 to 210, the Director may reject or approve the concession and impose additional conditions for the protection of the revenue.
8. The disposal or use of approved goods in column (3) for the purposes other than that for which the concession is granted be subject to duty payment as provided for in Section 2 of Import Duties Act (CAP 91).

(1) Code Number	(2) Person or Bodies	(3) Goods Eligible for duty concession	(4) Import Duty Rates	(5) Import VAT	(6) Conditions	(7) Certificate to be sign by
010	A producer or a manufacturer of goods in Vanuatu.	(a) Raw Materials for the manufacture of approved goods. (b) "Raw materials being goods in their natural state before processing or manufacture or components which are used in the creation of a final manufactured product", excluding goods to which 27.10 refers. (c) Packaging and labelling materials for transport of completed product,	Free	12.5%	(a) That the finished goods arising from manufacture or processing operation shall, in the interests of consumer protection, satisfy the Director of Industry in respect to their quality, quantity and value. (b) Goods imported under (d) are entitled to a duty concession for a maximum period of 3 years from the first importation.	The Director of Industry Department.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

		<p>excluding goods to which 4821; and Ch 32 refers.</p> <p>(d) Equipment used to establish a new manufacturing enterprise, limited to those goods appearing in Chapters 84 and 85, but excluding goods falling within heading 7415, 8418, 8476, 8506, 8508 to 8510; 8512, 8513, 8516 to 8523; 8527 to 8529; 8539; 8701 to 8716.</p>				
020	A person or company	<p>(a) Building materials fixtures and fittings excluding the following:</p> <p>(i) Cutlery to which 8211, 8214, and 8215 refers;</p> <p>(ii) goods to which 6302 and 6304 refer;</p> <p>(iii) goods to which 3924, 4420, 6911 to 6912, 7013, 8508, 8509, 8518, 8528 and 9504 refers.</p>	Free	12.5%	<p>(a) That the goods are imported exclusively for the construction of a new hotel or island bungalows resort in Vanuatu or renovation and expansion of an existing resort of an addition of a minimum of 10 rooms or new facilities to include a casino, gym and conference facilities.</p> <p>(b) Strata title developments are excluded from this concession.</p>	The Director of Tourism Department.
030	A person or a company	Machinery equipment and materials	Free	12.5%	(a) That the goods are imported for a mineral exploration and extraction project in Vanuatu.	Director of Geology and Mines Department.
040	A person or organisation which is party to an agreement with the Government of	Diesel fuel to which 2710.1150 refers.	Free	12.5%	(a) The concession granted is in accordance with the agreement with the Government of Vanuatu.	Director for Customs and Inland Revenue Department.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

	Vanuatu for the generation of electric power.				(b) The concession holder must comply with any conditions imposed by the Director Customs in relation to the concession.	
050	A person or organisation.	Boats, boat building material, fishing equipment, marine motors and refrigeration equipment.	Free	12.5%	The goods are for the exclusive use of approved fishing projects.	Director for Fisheries Department.
060	A bona fide passenger finally disembarking in Vanuatu over 18 years of age.	<p>Standard allowances:</p> <p>(a) Cigarettes, not exceeding:</p> <p>(i) 250 sticks; or 100 cigarillos; or</p> <p>(ii) 25 cigars; or</p> <p>(iii) 250 grams of tobacco.</p> <p>(b) Alcohol:</p> <p>(i) Spirituous liquors, not exceeding 2 litres; and</p> <p>(ii) Wine, not exceeding 2 litres; and</p> <p>(iii) Beer, not exceeding 9 litres.</p> <p>(c) 25 centilitres of toilet water or 10 centilitres of perfume; and</p> <p>(d) Any other new or used items including gifts (but excluding prohibited and restricted goods) not exceeding 50,000vt in value per person.</p>	Free	Free	<p>(a) That the goods are not for sale.</p> <p>(b) That the goods are the property of the passenger and are accompanied, at the time of final disembarkation by the passenger or, the goods are purchased immediately after final disembarkation in Vanuatu by the passenger.</p> <p>(c) The goods are owned by the passenger at the time of arrival are for personal use or are unsolicited gifts and are not in commercial quantities or commercial purpose.</p>	No customs entry or certificate required.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

070	A bona fide passenger finally disembarking in Vanuatu.	Accompanied personal effects including professional instrument, apparatus, tools and implements.	Free	Free	<p>(a) That the goods are owned by the passenger at the time of arrival in Vanuatu and are for personal use and not in commercial quantities, and not intended as gift or for sale or exchange.</p> <p>(b) Used prior to importation.</p> <p>(c) Are of a kind and quantity which the customs is satisfied that a passenger may reasonably be expected to carry in their baggage, and arrives on the same vessel or aircraft as the passenger.</p>	Certificate or customs entry not required.
080	An individual, corporation or organisation.	<p>Goods imported temporarily for the following purposes:</p> <p>(a) For use by visitors to Vanuatu during their stay, including means of transport.</p> <p>(b) For display demonstration or use at exhibitions or expos.</p> <p>(c) Imported for hire or loan on projects that contribute to the economic development of Vanuatu if no suitable alternate machinery is available in Vanuatu.</p> <p>(d) Tools of trade and professional equipment for use in Vanuatu.</p> <p>(e) Scientific and educational material for the purposes of</p>	Free	Free	<p>(a) The goods must be used for the purposes identified and shall be re-exported from Vanuatu within a 6 month period.</p> <p>(b) A undertaking or a secured security for the duty and taxes liable on the goods may be required to be lodged with the Director of Customs.</p>	Certificate not required.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

		research, educational or vocational training.				
090	The owner or temporary owner or trustee.	All goods (including human remains).	Free	Free	That the goods were a personal property of a Vanuatu resident who died while temporarily absent from Vanuatu and are not intended to be used for purposes of trade and became the property of the owner, temporary owner or trustee under the will or the intestacy of the deceased resident, at the time when the owner, temporary owner or trustee is resident in Vanuatu.	The owner temporary owner or trustee.
100	The Red Cross.	All Goods.	Free	Free	That the goods are donated to the organisation for their own use, or for free distribution in emergencies.	The Director of The Red Cross in Vanuatu.
110	Sporting organisation or school registered with Vanuatu Association of Sporting And National Olympic Committee (VASANOC).	Donated sport equipment; sport uniforms and sports footwear such as rugby and soccer boots and similar goods.	Free	Free	That the goods are imported by a sporting organization or school in Vanuatu.	Director responsible for Sports or Director responsible for Education.
120	Registered Churches under Vanuatu Christian Council (VCC).	Building materials; furniture and furnishing including altars; musical Instrument; altar bread and wine.	Free	Free	That the goods are for the sole use of the church for divine service and are not intended to be sold or otherwise disposed of in any manner.	Office bearer of the church or mission for which the goods are intended.
130	A school or educational institution.	(a) Building materials, including paint for the erection, maintenance or repair of any school or accommodation for boarding pupils and permanent staff. (b) School furniture including desks	Free	Free	The goods are only for schools and educational institutions registered with the Department of Education and which are not intended for resale.	Director for Education or Dean of University.

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

		<p>chairs and blackboards.</p> <p>(c) Educational supplies include books, stationery, maps, charts, pencils, rulers, and equipment for technical education, excluding clothing falling within Chapters 61 and 62.</p> <p>(d) Office equipment.</p>				
140	<p>Goods admissible free of duty by virtue of an international convention or agreement signed by the government of Vanuatu which are intended for the use of diplomatic, or for other entitled organisations or missions, or for entitled people employed by them.</p>	<p>(a) Goods imported by a diplomatic mission of a foreign state or international organisation for use of the mission or organisation.</p> <p>(b) Goods imported by diplomatic agents of foreign states or international organisation for their personal use.</p> <p>(c) Goods imported by technical experts provided by foreign states or international organisations for their personal use.</p>	Free	Free	<p>That a signed copy of the convention or agreement is lodged with the Minister for Finance, together with a list of the people entitled to privileges under such convention or agreement. The Director shall impose such conditions as necessary in any particular case.</p>	<p>Chief Protocol Officer, Department of Foreign Affairs.</p>
150	<p>Registered Charitable Organisations under Vanuatu Financial Services Commission (VFSC).</p>	<p>Goods as approved by the Director of Customs and Inland Revenue Department.</p>	Free	Free	<p>(a) Goods that are a gift to or are imported on behalf of the organisations specified in column (2).</p> <p>(b) That the goods are distributed free to:</p> <p>(i) hospital patients; or</p> <p>(ii) person in need of support; or</p> <p>(iii) are used for the free treatment assistance or education of such persons.</p>	<p>The Director of Customs and Inland Revenue Department.</p>

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

160	Goods imported for supply to foreign-going vessels and aircraft.	<p>(a) Aircraft and vessel spare parts, including goods and materials imported for repair and renovation of aircraft and vessels.</p> <p>(b) Fuels oils and greases.</p> <p>(c) Consumable stores (including tobacco products and alcoholic beverages).</p> <p>(d) Books, forms, labels and tags.</p>	Free	Free	That the goods specified in column (3) are solely for use in an international air or shipping service; or are intended solely for the use of passengers or crew during a foreign voyage or flight.	The person approved by The Director.
170	Bona fide tourists.	Ships and aircraft.	Free	Free	<p>That the vessel or aircraft is imported solely:</p> <p>(a) for pleasure cruising in the Vanuatu for a period not exceeding twelve months. The vessel cannot be sold, lent, rented, chartered, disposed of or used for any commercial purpose; and</p> <p>(b) that the vessel or aircraft is accepted by the Director for entry under Code 170 subject to any further conditions he may specify.</p>	The Director of Customs Customs entry not required.
180	The Master or agent of a "super yacht".	Vessels valued in excess of VT200,000,000.	Free	Free	<p>For Charter</p> <p>(a) The vessel must hold current internationally recognised survey certificates permitting charter.</p> <p>(b) Permission to charter is provided by the Licensing section of</p>	<p>Locally appointed agent approved by the Director of Customs.</p> <p>Customs entry nor required.</p>

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

					<p>Ports and Marine.</p> <p>(c) A local agent registered for VAT and who holds a current business licence as a ship's agent.</p> <p>(d) The local agent must pay VAT on all purchases in Vanuatu on behalf of the vessel and on any charter costs.</p> <p>For Personal Use (a), (c) and (d) above.</p>	
190	A person or organisation.	Goods imported subject to an international agreement or development loan agreement for a national development project.	Free	Free	<p>(a) Goods are donated free of charge to the Government of Vanuatu and local governments by foreign states or international organisations as aid in kind.</p> <p>(b) Goods (other than disaster relief) imported by or on behalf of the Government of Vanuatu or of a Local Government for aid projects funded by development loans administered by Vanuatu.</p> <p>(c) Goods (other than disaster relief) imported by or on behalf of the Government of Vanuatu or Local Government for aid projects funded by development cash grants administered by Vanuatu.</p> <p>(d) Goods (other than disaster relief) imported by or on behalf of national aid</p>	<p>(a) Director, Strategic Policy Planning and Aid Coordination, or</p> <p>(b) Authority from donor organisation.</p>

IMPORT DUTIES (CONSOLIDATION) [CAP. 91]

					development projects or other international and regional establishments.	
200	A person or organisation.	Goods imported by or on behalf of such national development projects as approved by the Council of Ministers. (With the exception of all types of fuel oil and motor vehicles falling within 87.03).	Free	Free	<p>(a) That the goods are not for sale and are to be used exclusively for purposes for which the concession is granted.</p> <p>(b) Details of goods to be imported for the project to be provided in advance of importation.</p> <p>(c) That the concession be subject to such other conditions as the Director of Customs may impose.</p> <p>(d) The timeframe for the project is identified with a non extendable end date.</p> <p>(e) The goods that would otherwise fall within another category within this appendix are excluded.</p>	A person approved by the Minister responsible.
210	A person or organisation.	Goods imported by or on behalf of the Government of Vanuatu or non-government groups and organisations.	Free	Free	The goods are for disaster relief; funded by foreign states or international organisations and intended for free distribution for use in declared disaster areas.	The Director responsible for disaster management.