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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI KASTAM (BARANG-BARANG BERASAL DARI
NEGERI-NEGERI ASEAN) (TATANAMA TARIF BERHARMONIS
ASEAN DAN PERJANJIAN PERDAGANGAN BARANGAN ASEAN)
2012

*CUSTOMS DUTIES (GOODS OF ASEAN COUNTRIES ORIGIN)
(ASEAN HARMONISED TARIFF NOMENCLATURE AND ASEAN
TRADE IN GOODS AGREEMENT) ORDER 2012*



DISIARKAN OLEH/
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JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA KASTAM 1967

PERINTAH DUTI KASTAM (BARANG-BARANG BERASAL DARI NEGERI-NEGERI ASEAN)
(TATANAMA TARIF BERHARMONIS ASEAN DAN PERJANJIAN PERDAGANGAN
BARANGAN ASEAN) 2012

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [Akta 235], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang Berasal Dari Negeri-Negeri ASEAN) (Tatanama Tarif Berharmonis ASEAN Dan Perjanjian Perdagangan Barangan ASEAN) 2012.**

(2) Perintah ini mula berkuat kuasa pada 31 Oktober 2012.

Tafsiran

2. Dalam Perintah ini, melainkan jika konteksnya menghendaki makna yang lain—

“AHTN” ertinya Tatanama Tarif Berharmonis ASEAN;

“ATIGA” ertinya Perjanjian Perdagangan Barangan ASEAN yang ditandatangani pada 26 Februari 2009;

“TRQ” ertinya kadar tarif kuota.

Duti ATIGA

3. (1) Tertakluk kepada peruntukan Jadual Pertama, duti import hendaklah dilevi ke atas, dan dibayar oleh pengimport, berkenaan dengan kepala, subkepala dan barang-barang yang dinyatakan dalam ruang (1), (2) dan (3) Jadual Kedua, yang berasal dari negeri-negeri ASEAN, mengikut kadar duti ATIGA yang dinyatakan dalam ruang (7) Jadual Kedua, yang diimport ke dalam Malaysia.

(2) Jika kadar duti ATIGA dinyatakan dalam ruang (7) Jadual Kedua berkenaan dengan sesuatu jenis barang-barang yang tertentu, kadar itu hendaklah dilevi ke atas dan hendaklah dibayar oleh pengimport sebagai ganti duti import sepenuhnya yang sepadan yang dinyatakan dalam ruang (5) Jadual Kedua, berkenaan

dengan barang-barang dari jenis itu, yang dibuktikan hingga memuaskan hati Ketua Pengarah sebagai telah berasal dari negeri-negeri ASEAN.

(3) Tiada barang-barang berhak kepada kadar duti ATIGA melainkan jika kadar duti ATIGA ke atas barang-barang atau jenis barang-barang yang seumpamanya di negeri ASEAN yang mengeksport tidak lebih daripada 20% *ad valorem* jika kadar duti ATIGA yang dinyatakan dalam ruang (7) Jadual Kedua adalah 20% *ad valorem* atau kurang.

(4) Dalam hal barang-barang yang boleh dikenakan duti import yang dimport pada atau dengan mana-mana orang yang memasuki Malaysia atau dalam bagasi orang itu dan dimaksudkan untuk kegunaan bukan komersial (kecuali kenderaan motor, minuman beralkohol, spirit, tembakau dan rokok) duti kastam pada kadar sama rata 30% *ad valorem* hendaklah dilevi ke atas dan dibayar oleh pengimport ke atas barang-barang itu.

(5) Bagi maksud Perintah ini, “negeri ASEAN” ertinya Brunei, Kemboja, Indonesia, Laos, Malaysia, Myanmar, Filipina, Singapura, Thailand atau Vietnam, mengikut mana-mana yang berkenaan, dan “negeri-negeri ASEAN” hendaklah ditafsirkan dengan sewajarnya.

Duti Kastam

4. (1) Jika barang-barang yang tidak berhak kepada kadar duti ATIGA, duti import hendaklah dilevi mengikut kadar penuh dan dibayar oleh pengimport berkenaan dengan kepala, subkepala dan barang-barang yang disenaraikan dalam ruang (1), (2) dan (3) Jadual Kedua, mengikut kadar yang dinyatakan dalam ruang (5) Jadual itu.

(2) Duti eksport hendaklah dilevi ke atas dan dibayar oleh pengeksport berkenaan dengan kepala, subkepala dan barang-barang yang disenaraikan dalam ruang (1), (2) dan (3) Jadual Kedua, mengikut kadar yang dinyatakan dalam ruang (6) Jadual itu, yang dieksport dari Malaysia.

(3) Dalam hal barang-barang yang tertakluk kepada kadar tarif kuota yang dinyatakan dalam ruang (5) Jadual Kedua, duti import hendaklah dilevi mengikut kadar

dalam dalam ruang (4) Appendix C, tertakluk kepada kuota yang ditetapkan oleh agensi di ruang (5).

Tafsiran kadar yang ditunjuk dalam Jadual Kedua

5. Melainkan jika dinyatakan selainnya, kadar yang dilevi di bawah subperenggan 3(1), 3(2), 3(3), 4(1), 4(2) dan 4(3) Perintah ini hendaklah—

- (a) jika kadar duti yang dilevi itu dinyatakan sebagai peratusan, menjadi peratusan bagi nilai barang-barang; dan
- (b) jika kadar duti yang dilevi itu dinyatakan sebagai sejumlah wang, menjadi jumlah wang yang dinyatakan, dan kadar itu hendaklah dibayar atas setiap unit yang dinyatakan dalam ruang (4) Jadual Kedua.

Penjenisan barang-barang

6. (1) Penjenisan barang-barang dalam Jadual Kedua hendaklah tertakluk kepada *General Rules for the Interpretation of the Harmonized System* di bawah *International Convention on the Harmonized Commodity Description and Coding System*.

(2) Jika timbul apa-apa persoalan sama ada apa-apa barang-barang tertentu termasuk atau tidak dalam jenis barang-barang yang terdapat dalam Perintah ini, persoalan itu hendaklah ditentukan oleh Ketua-ketua Pengarah Kastam ASEAN di bawah Artikel 9 kepada *Protocol Governing the Implementation of the AHTN* melalui mekanisme penyelesaian pertelingkahan yang ditetapkan.

Singkatan dan simbol

7. Singkatan dan simbol yang digunakan dalam Jadual Pertama dan Kedua kepada Perintah ini, hendaklah mempunyai erti yang bersestentangan dengannya, sebagaimana yang ditunjuk dalam Senarai Singkatan dan Simbol yang terdapat dalam Jadual Ketiga Perintah ini.

Pembatalan

8. Perintah Duti Kastam (Barang-Barang Berasal dari Negeri-Negeri ASEAN) (Tatanama Tarif Berharmonis dan Perjanjian Perdagangan Barangan Antara Negeri-Negeri ASEAN) 2007 [*P.U. (A) 440/2007*] dibatalkan.

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS OF ASEAN COUNTRIES ORIGIN) (ASEAN HARMONISED
TARIFF NOMENCLATURE AND ASEAN TRADE IN GOODS AGREEMENT) ORDER 2012

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967
[Act 235], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Goods of ASEAN Countries Origin) (ASEAN Harmonised Tariff Nomenclature and ASEAN Trade in Goods Agreement) Order 2012**.

(2) This Order comes into operation on 31 October 2012.

Intpretation

2. In this Order, unless the context otherwise requires—

“AHTN” means ASEAN Harmonised Tariff Nomenclature;

“ATIGA” means ASEAN Trade In Goods Agreement signed on 26 February 2009;

“TRQ” means tariff rate quota.

ATIGA duty

3. (1) Subject to the provisions of the First Schedule, import duty shall be levied on, and paid by the importer, in respect of heading, subheading and goods specified in column (1), (2) and (3) of the Second Schedule, originated from ASEAN countries, at the ATIGA rate of duty specified in column (7) of the Second Schedule, imported into Malaysia.

(2) Where an ATIGA rate of duty is specified in column (7) of the Second Schedule in respect of a particular class of goods, such rate shall be levied on and shall be paid by the importer in lieu of the corresponding full import duty imposed as specified in column (5) of the Second Schedule, in respect of goods of the class which

are shown to the satisfaction of the Director General to have originated from ASEAN countries.

(3) No goods shall be entitled to the ATIGA rate of duty unless the ATIGA rate of duty on similar goods or class of goods in the expoting ASEAN country is not more than 20% *ad valorem* where the ATIGA rate of duty specified in column (7) of the Second Schedule is 20% *ad valorem* or less.

(4) In the case of these goods liable to import duty imported on or with any person entering Malaysia or in the baggage of such person and intended for non-commercial use (except motor vehicles, alcoholic beverages, spirits, tobacco and cigarettes) only a customs duty at a flat rate of 30% *ad valorem* shall be levied on and paid by the importer of such goods.

(5) For the purposes of this Order, "ASEAN country" means Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand or Vietnam, as the case may be, and "ASEAN countries" shall be construed accordingly.

Customs duty

4. (1) Where goods are not entitled to the ATIGA rate of duty, import duties shall be levied at the full rate and paid by the importer in respect of the heading, subheading and goods specified in columns (1), (2) and (3) of the Second Schedule hereto, at the rates specified in (5) of the said Schedule.

(2) Export duties shall be levied on and paid by the exporter in respect of the goods listed in columns (1), (2) and (3) of the Second Schedule hereto, at the rates specified in column (6) of the said Schedule, exported from Malaysia.

(3) In the case of those goods subjects to tariff rate quota as specified in column (5) of the Second Schedule, import duty shall be levied at specified rates in Appendix C, subject to the quota as determined by the agency in column (5).

Interpretation of rates shown in the Second Schedule

5. Unless otherwise specified, the rates levied under subparagraphs 3(1), 3(2), 3(3), 4(1), 4(2) and 4(3) shall—

(a) where the rate of duty levied is expressed as a percentage, be that percentage of the value of the goods; and

(b) where the rate of duty is expressed as a sum of money, be the sum specified, and such rate shall be paid upon each unit specified in column (4) of the Second Schedule.

Classification of goods

6. (1) The classification of goods in the Second Schedule shall be governed by the General Rules for the Interpretation of the Harmonized System under the International Convention on the Harmonized Commodity Description and Coding System.

(2) If any question arises as to whether any particular goods are or are not included in a class of goods appearing in the Order, such question shall be decided by ASEAN Directors-General of Customs under Article 9 of the Protocol Governing the Implementation of the AHTN via a prescribed dispute settlement mechanism.

Abbreviations and symbols

7. The abbreviations and symbols used in the First and Second Schedules to this Order, shall have the meaning appearing against them as shown in the List of Abbreviations and Symbols in the Third Schedule of this order.

Revocations

8. The Customs Duties (Goods of ASEAN Countries Origin) (ASEAN Harmonised Tariff Nomenclature and ASEAN Trade in Goods Agreement) Order 2007 [P.U. (A) 440/2007] is revoked.

JADUAL PERTAMA/*FIRST SCHEDULE*
[Subperenggan 3(1)/*Subparagraph 3(1)*]

ASEAN TRADE IN GOODS AGREEMENT

CHAPTER 3

RULES OF ORIGIN

Article 25

Definitions

For the purposes of this Chapter:

- (a) **Aquaculture** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from feedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (b) **Costs, Insurance and Freight (CIF)** means the value of the goods imported, and includes the costs of freight and insurance up to the port or place of entry into the country of importation. The valuation shall be made in accordance with Article VII of GATT 1994 and *the Agreement on the Implementation of Article VII of GATT 1994* as contained in Annex 1A to the WTO Agreement;
- (c) **FOB** means the free-on-board value of the goods, inclusive of the costs of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with Article VII of GATT 1994 and *the Agreement on the Implementation of Rule VII of GATT 1994* as contained in Annex 1A to the WTO Agreement;
- (d) **Generally accepted accounting principles (GAAP)** means the recognized consensus or substantial authoritative support in the territory of a Member State, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;

- (e) **Goods** shall include materials and/or products, which can be wholly obtained or produced, even if they are intended for later use as materials in another production process. For the purposes of this Chapter, the terms “goods” and “products” can be used interchangeably;
- (f) **Identical and interchangeable materials** means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which after being incorporated into the finished product cannot be distinguished from one another for origin purposes by virtue of any markings, etc.;
- (g) **Materials** means any matter or substance used or consumed in the production of goods or physically incorporated into another good or are subject to a process in the production of another good;
- (h) **Originating goods** or **originating material** means goods or material that qualifies as originating in accordance with the provisions of this Chapter;
- (i) **Packing materials and containers for transportation** means the goods used to protect a good during its transportation, different from those containers or materials used for its retail sale;
- (j) **Production** means methods of obtaining goods, including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling goods; and
- (k) **Product specific rules** means rules that specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy a Regional Value Content criterion or a combination of any of these criteria.

Article 26

Origin Criteria

For the purposes of this Agreement, a good imported into the territory of a Member State from another Member State shall be treated as an originating good if it conforms to the origin requirements under any one of the following conditions:

- (a) A good which is wholly obtained or produced in the exporting Member State as set out and defined in Article 27; or
- (b) A good not wholly obtained or produced in the exporting Member State, provided that the said goods are eligible under Article 28 or Article 30.

Article 27

Wholly Obtained or Produced Goods

Within the meaning of Article 26(a), the following shall be considered as wholly obtained or produced in the exporting Member State:

- (a) Plant and plant products, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown and harvested, picked or gathered in the exporting Member State;
- (b) Live animals, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses, born and raised in the exporting Member State;
- (c) Goods obtained from live animals in the exporting Member State;
- (d) Goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing conducted in the exporting Member State;
- (e) Minerals and other naturally occurring substances, not included in paragraphs (a) to (d) of this Article, extracted or taken from its soil, waters, seabed or beneath its seabed;
- (f) Products of sea-fishing taken by vessels registered with a Member State and entitled to fly its flag and other products¹ taken from the waters, seabed or beneath the seabed outside the territorial waters² of that Member State, provided that that Member State has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law³;

¹ “Other products” refers to minerals and other naturally occurring substances extracted from the waters, seabed or beneath the seabed outside the territorial waters.

² For products of sea-fishing obtained from outside the territorial waters (e.g. Exclusive Economic Zone), originating status would be conferred to that Member State with whom the vessels used to obtain such products are registered with and whose flag is flown in the said vessel, and provided that that Member State has the rights to exploit it under international law.

³ In accordance with international law, registration of vessels could only be made in one Member State.

- (g) Products of sea-fishing and other marine products taken from the high seas by vessels registered with a Member State and entitled to fly the flag of that Member State;
- (h) Products processed and/or made on board factory ships registered with a Member State and entitled to fly the flag of that Member State, exclusively from products referred to in paragraph (g) of this Article;
- (i) Articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes;
- (j) Waste and scrap derived from:
 - (i) production in the exporting Member State; or
 - (ii) used goods collected in the exporting Member State, provided that such goods are fit only for the recovery of raw materials; and
- (k) Goods obtained or produced in the exporting Member State from products referred to in paragraphs (a) to (j) of this Article.

Article 28

Not Wholly Obtained or Produced Goods

1. (a) For the purposes of Article 28(b), goods shall be deemed to be originating in the Member State where working or processing of the goods has taken place:
 - (i) if the goods have a regional value content (hereinafter referred to as "ASEAN Value Content" or the "Regional Value Content (RVC)") of not less than forty percent (40%) calculated using the formula set out in Article 29; or
 - (ii) if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as "CTC") at four-digit level (i.e. a change in tariff heading) of the Harmonized System.

- (b) Each Member State shall permit the exporter of the good to decide whether to use paragraph 1(a)(i) or 1(a)(ii) of this Article when determining whether the goods qualify as originating goods of the Member State.
2. (a) Notwithstanding paragraph 1 of this Article, goods listed in Annex 3 shall qualify as originating goods if the goods satisfy the product specific rules set out therein.
- (b) Where a product specific rule provides a choice of rules from a RVC-based rule of origin, a CTC-based rule of origin, a specific manufacturing or processing operation, or a combination of any of these, each Member State shall permit the exporter of the goods to decide which rule to use in determining whether the goods qualify as originating goods of the Member State.
- (c) Where product specific rules specify a certain RVC, it is required that the RVC of a good is calculated using the formula set out in Article 29.
- (d) Where product specific rules requiring that the materials used have undergone CTC or a specific manufacturing or processing operation, the rules shall apply only to non- originating materials.
3. Notwithstanding paragraphs 1 and 2 of this Article, a good which is covered by Attachment A or B of the *Ministerial Declaration on Trade in Information Technology Products* adopted in the Ministerial Conference of the WTO on 13 December 1996, set out as Annex 4, shall be deemed to be originating in a Member State if it is assembled from materials covered under the same Annex.

Article 29 Calculation of Regional Value Content

1. For the purposes of Article 28, the formula for calculating ASEAN Value Content or RVC is as follows:

(a) Direct Method

$$RVC = \frac{\text{ASEAN Material Cost} + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Other Cost} + \text{Profit}}{\text{FOB Price}} \times 100\%$$

(b) Indirect Method

$$RVC = \frac{\text{FOB Price} - \text{Value of Non-Originating Materials, Parts or Goods}}{\text{FOB Price}} \times 100\%$$

2. For the purposes of calculating the RVC provided in paragraph 1 of this Rule:

- (a) **ASEAN Material Cost** is the CIF value of originating materials, parts or goods that are acquired or self-produced by the producer in the production of the good;
- (b) **Value of Non-Originating Materials, Parts or Goods** shall be:
 - (i) The CIF value at the time of importation of the goods or importation can be proven; or
 - (ii) The earliest ascertained price paid for the goods of undetermined origin in the territory of the Member State where the working or processing takes place;
- (c) **Direct labour cost** shall include wages, remuneration and other employee benefits associated with the manufacturing process;
- (d) **The calculation of direct overhead cost** shall include, but is not limited to, real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage); leasing of and interest payments for plant and equipment; factory security; insurance (plant, equipment and materials used in the manufacture of the goods); utilities (energy, electricity, water and other utilities directly attributable to the production of the goods); research, development, design and engineering; dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment; royalties or licences (in connection with patented machines or processes used in the manufacture of the goods or the right to manufacture the goods); inspection and testing of materials and the goods; storage

and handling in the factory; disposal of recyclable wastes; and cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component; and

- (e) **FOB price** means the free-on-board value of the goods as defined in Rule 1. FOB price shall be determined by adding the value of materials, production cost, profit and other costs.

3. Member States shall determine and adhere to only one (1) method of calculating the RVC. Member States shall be given the flexibility to change their calculation method provided that such change is notified to the AFTA Council at least six (6) months prior to the adoption of the new method. Any verification to the ASEAN Value Content calculation by the importing Member State shall be done on the basis of the method used by the exporting Member State.

4. In determining the ASEAN Value Content, Member States shall closely adhere to the guidelines for costing methodologies set out in Annex 5.

5. Locally-procured materials produced by established licensed manufacturers, in compliance with domestic regulations, shall be deemed to have fulfilled the origin requirement of this Agreement; locally-procured materials from other sources shall be subjected to the origin verification pursuant to Article 57⁴ for the purposes of origin determination.

6. The value of goods under this Chapter shall be determined in accordance with the provisions of Article 57.

Article 30 Accumulation

1. Unless otherwise provided in this Agreement, goods originating in a Member State, which are used in another Member State as materials for finished goods eligible for preferential tariff treatment, shall be considered to be originating in the latter Member State where working or processing of the finished goods has taken place.

2. If the RVC of the material is less than forty percent (40%), the qualifying ASEAN Value Content to be cumulated using the RVC criterion shall be in direct proportion to the actual domestic content provided that it is equal to or more than twenty percent (20%). The Implementing Guidelines are set out in Annex 6.

⁴ Article 57 refer to Customs Valuation of Chapter 6, ATIGA

Article 31

Minimal Operations and Processes

1. Operations or processes undertaken, by themselves or in combination with each other for the purposes listed below, are considered to be minimal and shall not be taken into account in determining whether a good has been originating in one Member State:

- (a) Ensuring preservation of goods in good condition for the purposes of transport or storage;
- (b) Facilitating shipment or transportation; and
- (c) Packaging or presenting goods for sale.

2. A good originating in the territory of a Member State shall retain its initial originating status, when exported from another Member State, where operations undertaken have not gone beyond those referred to in paragraph 1 of this Article.

Article 32

Direct Consignment

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this Chapter and which are consigned directly between the territories of the exporting Member State and the importing Member State.

2. The following shall be considered as consigned directly from the exporting Member State to the importing Member State:

- (a) Goods transported from an exporting Member State to the importing Member State; or
- (b) Goods transported through one or more Member States, other than the exporting Member State and the importing Member State, or through a non-Member State, provided that:
 - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
 - (ii) the goods have not entered into trade or consumption there; and

- (iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.

Article 33 ***De Minimis***

1. A good that does not undergo a change in tariff classification shall be considered as originating if the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value of the good and the good meets all other applicable criteria set forth in this Agreement for qualifying as an originating good.
2. The value of non-originating materials referred to in paragraph 1 of this Article shall, however, be included in the value of non-originating materials for any applicable RVC requirement for the good.

Article 34 **Treatment of Packages and Packing Materials**

1. Packaging and Packing Materials for retail sale:
 - (a) If a good is subject to the RVC-based rule of origin, the value of the packaging and packing materials for retail sale shall be taken into account in its origin assessment, where the packaging and packing materials for retail sale are considered to be forming a whole with the good.
 - (b) Where paragraph 1 (a) of this Article is not applicable, the packaging and packing materials for retail sale, when classified together with the packaged good shall not be taken into account in considering whether all non-originating materials used in the manufacture of a product fulfils the criterion corresponding to a change of tariff classification of the said good.
2. The containers and packing materials exclusively used for the transport of a good shall not be taken into account for determining the origin of the said good.

Article 35 **Accessories, Spare Parts and Tools**

1. If a good is subject to the requirements of CTC or specific manufacturing or processing operation, the origin of accessories, spare

parts, tools and instructional or other information materials presented with the good shall not be taken into account in determining whether the good qualifies as an originating good, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good; and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.

2. If a good is subject to the RVC-based rule of origin, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as the value of the originating or non-originating materials, as the case may be, in calculating the RVC of the originating good.

Article 36 **Neutral Elements**

In order to determine whether a good originates, it shall not be necessary to determine the origin of the following which might be used in its production and not incorporated into the good:

- (a) fuel and energy;
- (b) tools, dies and moulds;
- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good;
- (g) catalyst and solvent; and
- (h) any other goods that are not incorporated into the good but of which use in the production of the good can

reasonably be demonstrated to be a part of that production.

Article 37
Identical and Interchangeable Materials

1. The determination of whether identical and interchangeable materials are originating materials shall be made either by physical segregation of each of the materials or by the use of generally accepted accounting principles of stock control applicable, or inventory management practice, in the exporting Member States.
2. Once a decision has been taken on the inventory management method, that method shall be used throughout the fiscal year.

Article 38
Certificate of Origin

A claim that a good shall be accepted as eligible for preferential tariff treatment shall be supported by a Certificate of Origin (Form D), as set out in Annex 7 issued by a Government authority designated by the exporting Member State and notified to the other Member States in accordance with the Operational Certification Procedures, as set out in Annex 8.

ANNEX 3

PRODUCT SPECIFIC RULES

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
Chapter 1 0101.10 – 0106.90	Live animal. Wholly obtained or produced in the exporting Member State
Chapter 2 0201.10 – 0210.99	Meat of bovine animals, fresh or chilled. A regional value content of not less than 40 percent; or A change to subheadings 0201.10 – 0210.99 from any other chapter
Chapter 3 0301.10 – 0301.99 0306.19, 0306.29, 0307.99	Live fish. Wholly obtained or produced in the exporting Member State A regional value content of not less than 40 percent; or A change to subheadings 0306.19, 0306.29, 0307.99 from any other subheading
Chapter 4 0401.10 – 0406.90 0407.00, 0409.00 0408.11 – 0408.99, 0410.00	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included. A regional value content of not less than 40 percent; or A change to subheadings 0401.10 – 0406.90 from any other subheading Wholly obtained or produced in the exporting Member State A regional value content of not less than 40 percent; or A change to subheadings 0408.11 – 0408.99, 0410.00 from any other chapter
Chapter 5 0501.00 0502.10 – 0511.99	Products of animal origin, not elsewhere specified or included. Wholly obtained or produced in the exporting Member State A regional value content of not less than 40 percent; or A change to subheadings 0502.10 – 0511.99 from any other chapter
Chapter 6 0601.10 – 0602.90	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage. A regional value content of not less than 40 percent; or A change to subheadings 0601.10 – 0602.90 from any other subheading
Chapter 7 0701.10 – 0710.10, 0710.29 – 0710.90,	Edible vegetables and certain roots and tubers. Wholly obtained or produced in the exporting Member State

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
0714.10	
0714.20, 0714.90	A regional value content of not less than 40 percent
Chapter 8 0801.21, 0801.31, 0802.11, 0802.21, 0802.31, 0804.10 – 0810.90	Edible fruit and nuts; peel of citrus fruit or melons. Wholly obtained or produced in the exporting Member State
0801.11, 0801.19, 0801.22, 0802.12, 0802.22, 0802.32 – 0803.00	A regional value content of not less than 40 percent; or A change to subheadings 0801.11, 0801.19, 0801.22, 0802.12, 0802.22, 0802.32 – 0803.00 from any other chapter
Chapter 9 0901.11, 0902.10, 0902.20, 0903.00, 0904.11, 0905.00, 0906.11, 0906.19, 0907.00 – 0910.30	Coffee, tea, maté and spices. A regional value content of not less than 40 percent; or A change to subheadings 0901.11, 0902.10, 0902.20, 0903.00, 0904.11, 0905.00, 0906.11, 0906.19, 0907.00 – 0910.30 from any other chapter
0901.12 – 0901.90, 0902.30, 0902.40, 0904.12, 0904.20, 0906.20, 0910.99	A regional value content of not less than 40 percent; or A change to subheadings 0901.12 – 0901.90, 0902.30, 0902.40, 0904.12, 0904.20, 0906.20, 0910.99 from any other subheading
Chapter 10 1001.10 – 1008.90	Cereals. Wholly obtained or produced in the exporting Member State
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten.
1101.00 – 1103.19, 1104.12 – 1105.10, 1106.10 – 1107.10, 1108.11 – 1109.00	A regional value content of not less than 40 percent; or A change to subheadings 1101.00 – 1103.19, 1104.12 – 1105.10, 1106.10 – 1107.10, 1108.11 – 1109.00 from any other chapter
1103.20, 1105.20, 1107.20	A regional value content of not less than 40 percent; or A change to subheadings 1103.20, 1105.20, 1107.20 from any other subheading
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
1201.00, 1202.10, 1203.00, 1205.10 – 1207.99, 1210.10, 1211.20 – 1212.91,	Wholly obtained or produced in the exporting Member State

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
1213.00	
1202.20, 1204.00, 1209.10 – 1209.99, 1212.99, 1214.10, 1214.90	A regional value content of not less than 40 percent; or A change to subheadings 1202.20, 1204.00, 1209.10 – 1209.99, 1212.99, 1214.10, 1214.90 from any other chapter
1210.20	A regional value content of not less than 40 percent; or A change to subheading 1210.20 from any other subheading
Chapter 13 1301.20, 1301.90	Lac; gums, resins and other vegetable saps and extracts. Wholly obtained or produced in the exporting Member State
1302.11 – 1302.20, 1302.32, 1302.39	A regional value content of not less than 40 percent; or A change to subheadings 1302.11 – 1302.20, 1302.32, 1302.39 from any other chapter
1302.31	A regional value content of not less than 40 percent
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.
1401.10 – 1401.90	Wholly obtained or produced in the exporting Member State
1404.20, 1404.90	A regional value content of not less than 40 percent; or A change to subheadings 1404.20, 1404.90 from any other chapter
Chapter 15	Animal and vegetable fats or oils and their cleavage products; prepared edible fats; animal or vegetable waxes.
1501.00 – 1506.00, 1508.90 – 1510.00, 1512.19, 1512.29, 1514.11 – 1514.99, 1515.19, 1515.29 – 1522.00	A regional value content of not less than 40 percent; or A change to subheadings 1501.00 – 1506.00, 1508.90 – 1510.00, 1512.19, 1512.29, 1514.11 – 1514.99, 1515.19, 1515.29 – 1522.00 from any other chapter; or No change in tariff classification is required, provided that the good is produced by refining
1507.10, 1508.10, 1511.10 – 1512.11, 1512.21, 1513.11 – 1513.29, 1515.11, 1515.21	A regional value content of not less than 40 percent; or A change to subheadings 1507.10, 1508.10, 1511.10 – 1512.11, 1512.21, 1513.11 – 1513.29, 1515.11, 1515.21 from any other chapter
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates.
1601.00 – 1602.90, 1604.11 – 1605.90	A regional value content of not less than 40 percent; or A change to subheadings 1601.00 – 1602.90, 1604.11 – 1605.90 from any other chapter

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
Chapter 17 1701.11 – 1701.99	Sugars and sugar confectionery. A regional value content of not less than 40 percent; or A change to subheadings 1701.11 – 1701.99 from any other chapter
Chapter 18 1801.00, 1802.00	Cocoa and cocoa preparations. A regional value content of not less than 40 percent; or A change to subheadings 1801.00, 1802.00 from any other chapter
1806.31, 1806.90	A regional value content of not less than 40 percent; or A change to subheadings 1806.31, 1806.90 from any other subheading
Chapter 19 1902.11 – 1904.90	Preparations of cereals, flour, starch or milk; pastrycooks' products. A regional value content of not less than 40 percent; or A change to subheadings 1902.11 – 1904.90 from any other chapter
Chapter 20 2001.10, 2001.90, 2003.10 – 2005.20, 2005.60 – 2006.00, 2008.11 – 2009.49, 2009.61 – 2009.90	Preparations of vegetables, fruit, nuts, or other parts of plants. A regional value content of not less than 40 percent; or A change to subheadings 2001.10, 2001.90, 2003.10 – 2005.20, 2005.60 – 2006.00, 2008.11 – 2009.49, 2009.61 – 2009.90 from any other chapter
Chapter 21 2101.11 – 2102.30	Miscellaneous edible preparations. A regional value content of not less than 40 percent; or A change to subheadings 2101.11 – 2102.30 from any other chapter
2103.20, 2103.90, 2106.10, 2106.90	A regional value content of not less than 40 percent; or A change to subheadings 2103.20, 2103.90, 2106.10, 2106.90 from any other subheading
Chapter 22 2201.10 – 2204.30, 2206.00	Beverages, spirits and vinegar. A regional value content of not less than 40 percent; or A change to subheadings 2201.10 – 2204.30, 2206.00 from any other chapter
Chapter 23 2301.10, 2301.20, 2303.20, 2303.30	Residues and waste from the food industries; prepared animal fodder. A regional value content of not less than 40 percent; or A change to subheadings 2301.10, 2301.20, 2303.20, 2303.30 from any other chapter

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
Chapter 24 2401.10 – 2401.30	Tobacco and manufactured tobacco substitutes. A regional value content of not less than 40 percent; or A change to subheadings 2401.10 – 2401.30 from any other chapter
Chapter 25 2523.21	Salt; sulphur; earths and stone; plastering materials, lime and cement. A regional value content of not less than 40 percent; or A change to subheading 2523.21 from any other subheading except from subheadings 2523.29 to 2523.90
2523.29	A regional value content of not less than 40 percent; or A change to subheading 2523.29 from any other subheading except from subheadings 2523.21 to 2523.90
2525.20	A regional value content of not less than 40 percent; or A change to subheading 2525.20 from any other subheading
2525.30	Wholly obtained or produced in the exporting Member State
Chapter 26 2613.10, 2613.90, 2617.10, 2617.90	Ores, slag and ash. A regional value content of not less than 40 percent; or A change to subheadings 2613.10, 2613.90, 2617.10, 2617.90 from any other subheading
2619.00 – 2620.30 2620.60 – 2621.90	Wholly obtained or produced in the exporting Member State
Chapter 29 2921.21, 2921.29, 2922.12, 2922.13, 2922.41, 2923.90	Organic chemicals. A regional value content of not less than 40 percent; or A change to subheadings 2921.21, 2921.29, 2922.12, 2922.13, 2922.41, 2923.90 from any other subheading
Chapter 30 3005.90	Pharmaceutical products. A regional value content of not less than 40 percent; or A change to subheading 3005.90 from any other heading; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 33 3301.30	Essential oils and resinoids; perfumery, cosmetic or toilet preparations. A regional value content of not less than 40 percent; or A change to subheading 3301.30 from any other subheading
Chapter 35 3501.90, 3502.11 – 3502.90, 3506.91, 3506.99	Albuminoidal substances; modified starches; glues; enzymes A regional value content of not less than 40 percent; or A change to subheadings 3501.90, 3502.11 – 3502.90, 3506.91, 3506.99 from any other subheading

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
3506.10	A regional value content of not less than 40 percent; or A change to subheading 3506.10 from any other subheading except from subheading 3501.90 or heading 35.03
Chapter 37 3707.10, 3707.90	Photographic or cinematograph goods A regional value content of not less than 40 percent; or A change to subheadings 3707.10, 3707.90 from any other subheading
Chapter 38 3823.11 – 3823.70, 3824.90	Miscellaneous chemicals products A regional value content of not less than 40 percent; or A change to subheadings 3823.11 – 3823.70, 3824.90 from any other subheading
Chapter 41	Raw hides and skins (other than furskins) and leather.
4104.41, 4105.30, 4106.22, 4106.32, 4106.92	A regional value content of not less than 40 percent; or A change to subheadings 4104.41, 4105.30, 4106.22, 4106.32, 4106.92 from any other subheading
4106.40	A regional value content of not less than 40 percent; or A change to subheading 4106.40 from any other heading; or No change in tariff classification required provided that there is a change from the wet state to the dry state
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
4202.11 – 4202.99	A regional value content of not less than 40 percent; or A change to subheadings 4202.11 – 4202.99 from any other chapter
Chapter 44 4401.10 – 4421.90	Wood and articles of wood; wood charcoal. A regional value content of not less than 40 percent; or A change to subheadings 4401.10 – 4421.90 from any other subheading
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
4703.21, 4703.29, 4704.21, 4704.29	A regional value content of not less than 40 percent; or A change to subheadings 4703.21, 4703.29, 4704.21, 4704.29 from any other subheading
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.
4823.90	A regional value content of not less than 40 percent; or A change to subheading 4823.90 from any other subheading

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
Chapter 50 5001.00 – 5003.00	Silk. A regional value content of not less than 40 percent; or A change to subheadings 5001.00 – 5003.00 from any other chapter
5004.00 – 5007.90	A regional value content of not less than 40 percent; or A change to subheadings 5004.00 – 5007.90 from any other heading; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 51 5101.11 – 5103.30	Wool, fine or coarse animal hair; horsehair yarn and woven fabric. A regional value content of not less than 40 percent; or A change to subheadings 5101.11 – 5103.30 from any other chapter
5105.10 – 5113.00	A regional value content of not less than 40 percent; or A change to subheadings 5105.10 – 5113.00 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 52 5201.00 – 5203.00	Cotton. A regional value content of not less than 40 percent; or A change to subheadings 5201.00 – 5203.00 from any other chapter
5204.11 – 5212.25	A regional value content of not less than 40 percent; or A change to subheadings 5204.11 – 5212.25 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 53 5301.10 – 5305.00	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn. A regional value content of not less than 40 percent; or A change to subheadings 5301.10 – 5305.00 from any other chapter
5306.10 – 5307.20, 5308.20 – 5311.00	A regional value content of not less than 40 percent; or A change to subheadings 5306.10 – 5307.20, 5308.20 – 5311.00 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 54 5401.10 – 5408.34	Man-made filaments. A regional value content of not less than 40 percent; or A change to subheadings 5401.10 – 5408.34 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 55 5501.10 – 5516.94	Man-made staple fibres. A regional value content of not less than 40 percent; or A

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
	change to subheadings 5501.10 – 5516.94 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
5601.10 – 5609.00	A regional value content of not less than 40 percent; or A change to subheadings 5601.10 – 5609.00 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 57	Carpets and other textile floor coverings.
5701.10 – 5705.00	A regional value content of not less than 40 percent; or A change to subheadings 5701.10 – 5705.00 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
5801.10 – 5811.00	A regional value content of not less than 40 percent; or A change to subheadings 5801.10 – 5811.00 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
5901.10 – 5911.90	A regional value content of not less than 40 percent; or A change to subheadings 5901.10 – 5911.90 from any other chapter; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 60	Knitted and crocheted goods.
6001.10 – 6006.90	A regional value content of not less than 40 percent; or A change to subheadings 6001.10 – 6006.90 from any other heading; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted goods.
6101.20 – 6117.90	A regional value content of not less than 40 percent; or A change to subheadings 6101.20 – 6117.90 from any other chapter and good is both cut and sewn in the territory of any Member States; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted.
6201.11 – 6217.90	A regional value content of not less than 40 percent; or A

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
	change to subheadings 6201.11 – 6217.90 from any other chapter and good is both cut and sewn in the territory of any Member States; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags.
6301.10 – 6308.00	A regional value content of not less than 40 percent; or A change to subheadings 6301.10 – 6308.00 from any other chapter and good is both cut and sewn in the territory of any Member States; or Process Rules for Textile and Textile Products as set out in Attachment 1
6309.00 – 6310.90	Wholly obtained or produced in the exporting Member State
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin.
7101.10, 7101.21, 7112.30 – 7112.99	Wholly obtained or produced in the exporting Member State
7101.22, 7102.29, 7102.39, 7103.91, 7103.99, 7104.90, 7108.13, 7108.20, 7113.11 – 7114.11, 7117.11 – 7117.90	A regional value content of not less than 40 percent; or A change to subheadings 7101.22, 7102.29, 7102.39, 7103.91, 7103.99, 7104.90, 7108.13, 7108.20, 7113.11 – 7114.11, 7117.11 – 7117.90 from any other subheading
7102.10, 7102.21, 7102.31, 7103.10	A regional value content of not less than 40 percent; or A change to subheadings 7102.10, 7102.21, 7102.31, 7103.10 from any other chapter
Chapter 72	Iron and steel.
7201.10 – 7201.50, 7203.10, 7203.90	A regional value content of not less than 40 percent; or A change to subheadings 7201.10 – 7201.50, 7203.10, 7203.90 from any other chapter
7207.11 – 7208.90, 7211.13 – 7211.90, 7213.10 – 7216.99	A regional value content of not less than 40 percent
7209.15 – 7209.90	A regional value content of not less than 40 percent; or A change to subheadings 7209.15 – 7209.90 from any other heading except from headings 72.08 and 72.11
7210.11 – 7210.90	For products obtained from 72.08: A regional value content of not less than 40 percent; or A change to subheadings 7210.11 – 7210.90 from any other heading except from headings 72.08 and 72.11; For products obtained from 72.09: A regional value content of not less than 40 percent; or A change to subheadings 7210.11 – 7210.90 from any

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
	other heading except from headings 72.09 and 72.11
7212.10 – 7212.60	For products obtained from 72.08: A regional value content of not less than 40 percent; or A change to subheadings 7212.10 – 7212.60 from any other heading except from headings 72.08, 72.10 and 72.11; For products obtained from 72.09: A regional value content of not less than 40 percent; or A change to subheadings 7212.10 – 7212.60 from any other heading except from headings 72.09, 72.10 and 72.11
7217.10 – 7217.90	A regional value content of not less than 40 percent; or A change to subheadings 7217.10 – 7217.90 from any other heading except from headings 72.13 to 72.15
7219.31 – 7219.90	A regional value content of not less than 40 percent; or A change to subheadings 7219.31 – 7219.90 from any other subheading
7220.11 – 7220.90	A regional value content of not less than 40 percent; or A change to subheadings 7220.11 – 7220.90 from any other heading except from subheadings 7219.31 to 7219.90
Chapter 73	Articles of iron or steel.
7301.10, 7301.20	A regional value content of not less than 40 percent; or A change to subheadings 7301.10, 7301.20 from any other chapter except from headings 72.07 to 72.09 and 72.11
7302.10 – 7302.90	A regional value content of not less than 40 percent; or A change to subheadings 7302.10 – 7302.90 from any other chapter except from headings 72.07 to 72.09
7303.00, 7306.40, 7307.11 – 7307.91, 7311.00, 7314.12 – 7314.19, 7316.00, 7323.10 – 7325.99	A regional value content of not less than 40 percent; or A change to subheadings 7303.00, 7306.40, 7307.11 – 7307.91, 7311.00, 7314.12 – 7314.19, 7316.00, 7323.10 – 7325.99 from any other chapter
7304.11 – 7304.90	A regional value content of not less than 40 percent; or A change to subheadings 7304.11 – 7304.90 from any other chapter except from headings 72.07 to 72.11
7305.11 – 7305.90	A regional value content of not less than 40 percent; or A change to subheadings 7305.11 – 7305.90 from any other chapter except from headings 72.08 to 72.11
7306.11 – 7306.30, 7306.50	A regional value content of not less than 40 percent; or A change to subheadings 7306.11 – 7306.30, 7306.50 from any other chapter except from headings 72.08, 72.09 and 72.11
7306.61 – 7306.90	Of steel: A regional value content of not less than 40 percent; or A change to subheadings 7306.61 – 7306.90 from

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
	any other chapter except from headings 72.08, 72.09 and 72.11; Of stainless steel: A regional value content of not less than 40 percent; or A change to subheadings 7306.61 – 7306.90 from any other chapter
7307.92 – 7307.99	A regional value content of not less than 40 percent; or A change to subheadings 7307.92 – 7307.99 from any other heading except from headings 73.04, 73.05 and 73.06
7308.10 – 7308.90	A regional value content of not less than 40 percent; or A change to subheadings 7308.10 – 7308.90 from any other heading except from headings 72.08 to 72.12 and 72.16
7309.00 – 7310.10	A regional value content of not less than 40 percent; or A change to subheadings 7309.00 – 7310.10 from any other chapter except from headings 72.08 to 72.12, 72.25 and 72.26
7310.21, 7310.29	A regional value content of not less than 40 percent; or A change to subheadings 7310.21, 7310.29 from any other chapter except from headings 72.08 to 72.12
7312.10, 7312.90	A regional value content of not less than 40 percent
7313.00	A regional value content of not less than 40 percent; or A change to subheading 7313.00 from any other chapter except from headings 72.13 to 72.15 and 72.17
7314.20 – 7314.50, 7320.10 – 7320.90	A regional value content of not less than 40 percent; or A change to subheadings 7314.20 – 7314.50, 7320.10 – 7320.90 from any other chapter except from headings 72.08 to 72.17
7315.11 – 7315.90	A regional value content of not less than 40 percent; or A change to subheadings 7315.11 – 7315.90 from any other chapter except from headings 72.13 to 72.17
7317.00 – 7319.90	Of steel: A regional value content of not less than 40 percent; or A change to subheadings 7317.00 – 7319.90 from any other chapter except from headings 72.13 to 72.17; Of stainless steel: A regional value content of not less than 40 percent; or A change to subheadings 7317.00 – 7319.90 from any other chapter
7326.11 – 7326.19	A regional value content of not less than 40 percent; or A change to subheadings 7326.11 – 7326.19 from any other chapter except from heading 72.07
7326.20	A regional value content of not less than 40 percent; or A change to subheading 7326.20 from any other chapter

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
	except from heading 72.13
Chapter 74	Copper and articles thereof.
7401.00	A regional value content of not less than 40 percent; or A change to subheading 7401.00 from any other chapter
7404.00	Wholly obtained or produced in the exporting Member State
Chapter 75	Nickel and articles thereof.
7503.00	Wholly obtained or produced in the exporting Member State
7507.20	A regional value content of not less than 40 percent; or A change to subheading 7507.20 from any other subheading
Chapter 76	Aluminium and articles thereof.
7601.10, 7601.20	A regional value content of not less than 40 percent ; or A change to subheadings 7601.10, 7601.20 from any other chapter
7602.00	Wholly obtained or produced in the exporting Member State
7605.11 – 7605.29	A regional value content of not less than 40 percent; or A change to subheadings 7605.11 – 7605.29 from any other heading except from heading 76.04
7607.11 – 7607.20	A regional value content of not less than 40 percent; or A change to subheadings 7607.11 – 7607.20 from any other heading except from heading 76.06
7614.10, 7614.90	A regional value content of not less than 40 percent; or A change to subheadings 7614.10, 7614.90 from any other heading except from heading 76.05
Chapter 78	Lead and articles thereof.
7801.10 – 7801.99	A regional value content of not less than 40 percent; or A change to subheadings 7801.10 – 7801.99 from any other chapter
7802.00	Wholly obtained or produced in the exporting Member State
Chapter 79	Zinc and articles thereof.
7902.00	Wholly obtained or produced in the exporting Member State
Chapter 80	Tin and articles thereof.
8002.00	Wholly obtained or produced in the exporting Member State
Chapter 81	Other base metals; cermets; articles thereof.
8101.94, 8101.96, 8101.99 – 8102.96, 8102.99, 8103.20, 8103.90 – 8104.19,	A regional value content of not less than 40 percent; or A change to subheadings 8101.94, 8101.96, 8101.99 – 8102.96, 8102.99, 8103.20, 8103.90 – 8104.19, 8104.30 – 8105.20, 8105.90 – 8107.20, 8107.90, 8108.20, 8108.90, 8109.20,

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
8104.30 – 8105.20, 8105.90 – 8107.20, 8107.90, 8108.20, 8108.90, 8109.20, 8109.90, 8110.10, 8110.90, 8111.00, 8112.19, 8112.21, 8112.29, 8112.51, 8112.59 – 8112.99	8109.90, 8110.10, 8110.90, 8111.00, 8112.19, 8112.21, 8112.29, 8112.51, 8112.59 – 8112.99 from any other subheading
8101.97, 8102.97, 8103.30, 8104.20, 8105.30, 8107.30, 8108.30, 8109.30, 8110.20, 8112.13, 8112.22, 8112.52 8113.00	Wholly obtained or produced in the exporting Member State A regional value content of not less than 40 percent; or A change to subheading 8113.00 from any other chapter
Chapter 83 8301.10 – 8301.50, 8304.00 – 8306.30, 8308.10 – 8309.90, 8311.10 – 8311.90	Miscellaneous articles of base metal. A regional value content of not less than 40 percent; or A change to subheadings 8301.10 – 8301.50, 8304.00 – 8306.30, 8308.10 – 8309.90, 8311.10 – 8311.90 from any other subheading
Chapter 84 8401.10 – 8401.30, 8402.11 – 8402.20, 8403.10, 8404.10, 8404.20, 8405.10, 8406.10 – 8406.82, 8407.10 – 8407.29, 8407.90, 8408.10, 8408.90, 8409.10, 8410.11 – 8410.13, 8411.11 – 8412.80, 8413.11 – 8413.20, 8413.40 – 8413.82, 8413.92, 8414.10 – 8414.80, 8415.10, 8415.81 – 8415.83, 8416.10 – 8416.30, 8417.10 – 8417.80, 8418.10 – 8418.69, 8419.11 – 8419.89, 8420.10, 8421.11 – 8421.22, 8421.29, 8421.39,	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof. A regional value content of not less than 40 percent; or A change to subheadings 8401.10 – 8401.30, 8402.11 – 8402.20, 8403.10, 8404.10, 8404.20, 8405.10, 8406.10 – 8406.82, 8407.10 – 8407.29, 8407.90, 8408.10, 8408.90, 8409.10, 8410.11 – 8410.13, 8411.11 – 8412.80, 8413.11 – 8413.20, 8413.40 – 8413.82, 8413.92, 8414.10 – 8414.80, 8415.10, 8415.81 – 8415.83, 8416.10 – 8416.30, 8417.10 – 8417.80, 8418.10 – 8418.69, 8419.11 – 8419.89, 8420.10, 8421.11 – 8421.22, 8421.29, 8421.39, 8422.19 – 8422.40, 8423.10 – 8424.89, 8425.11 – 8426.99, 8428.10 – 8431.42, 8431.49 – 8432.80, 8433.11 – 8433.60, 8434.10, 8434.20, 8435.10, 8436.10 – 8437.80, 8438.10 – 8438.80, 8439.10 – 8440.10, 8441.10 – 8441.80, 8442.30, 8442.50 – 8443.39, 8444.00 – 8448.19, 8448.31 – 8449.00, 8451.10 – 8451.80, 8452.10 – 8452.30, 8453.10 – 8453.80, 8454.10 – 8454.30, 8455.10 – 8463.90, 8465.10, 8465.93, 8465.94, 8465.96, 8466.92, 8467.11 – 8468.80, 8471.30 – 8471.90, 8474.10 – 8474.80, 8475.10 – 8475.29, 8476.21 – 8476.89, 8477.10 – 8477.80, 8478.10, 8479.10 – 8479.89, 8480.10 – 8480.79, 8481.10 – 8481.80, 8482.10, 8486.10 – 8486.40, 8487.10 from any other subheading

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
8422.19 – 8422.40, 8423.10 – 8424.89, 8425.11 – 8426.99, 8428.10 – 8431.42, 8431.49 – 8432.80, 8433.11 – 8433.60, 8434.10, 8434.20, 8435.10, 8436.10 – 8437.80, 8438.10 – 8438.80, 8439.10 – 8440.10, 8441.10 – 8441.80, 8442.30, 8442.50 – 8443.39, 8444.00 – 8448.19, 8448.31 – 8449.00, 8451.10 – 8451.80, 8452.10 – 8452.30, 8453.10 – 8453.80, 8454.10 – 8454.30, 8455.10 – 8463.90, 8465.10, 8465.93, 8465.94, 8465.96, 8466.92, 8467.11 – 8468.80, 8471.30 – 8471.90, 8474.10 – 8474.80, 8475.10 – 8475.29, 8476.21 – 8476.89, 8477.10 – 8477.80, 8478.10, 8479.10 – 8479.89, 8480.10–8480.79, 8481.10 – 8481.80, 8482.10, 8486.10 – 8486.40, 8487.10	A regional value content of not less than 40 percent
8407.31 – 8407.34, 8408.20, 8409.91, 8409.99, 8413.30, 8415.20, 8421.23, 8421.31, 8483.10, 8483.40 – 8483.60	
8422.11, 8482.20 – 8482.80	A regional value content of not less than 40 percent; or A change to subheading 8422.11, 8482.20 – 8482.80 from any other heading; or A change to subheading 8422.11, 8482.20 – 8482.80 from any other subheading provided that the

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
	regional value content of not less than 35 percent
8450.11 – 8450.20	A regional value content of not less than 40 percent; or A change to subheadings 8450.11 – 8520.20 from any other heading; or A Regional Value Content of not less than 35 percent provided that there is a change to subheadings 8450.11 – 8450.20 from any other subheading
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.
8501.10, 8504.10, 8504.40, 8504.50, 8505.11 – 8505.20, 8508.60, 8518.30, 8518.50, 8526.10 – 8526.92, 8528.41, 8528.72, 8530.10, 8530.80, 8532.22, 8534.00 – 8535.90, 8539.21, 8539.31, 8540.20, 8540.40, 8540.60 – 8540.72, 8540.89, 8542.31 – 8543.30	A regional value content of not less than 40 percent; or A change to subheadings 8501.10, 8504.10, 8504.40, 8504.50, 8505.11 – 8505.20, 8508.60, 8518.30, 8518.50, 8526.10 – 8526.92, 8528.41, 8528.72, 8530.10, 8530.80, 8532.22, 8534.00 – 8535.90, 8539.21, 8539.31, 8540.20, 8540.40, 8540.60 – 8540.72, 8540.89, 8542.31 – 8543.30 from any other subheading
8504.21	A regional value content of not less than 40 percent; or A change to subheading 8504.21 from any other subheading except from subheadings 8504.22 or 8504.23
8504.22	A regional value content of not less than 40 percent; or A change to subheading 8504.22 from any other subheading except from subheadings 8504.21 or 8504.23
8504.23	A regional value content of not less than 40 percent; or A change to subheading 8504.23 from any other subheading except from subheadings 8504.21 or 8504.22
8504.31	A regional value content of not less than 40 percent; or A change to subheading 3501.90 from any other subheading except from subheadings 8504.32 through 8504.34
8506.10 – 8506.80, 8508.11, 8508.19, 8509.40, 8509.80, 8510.10 – 8510.30, 8513.10, 8514.10 – 8514.40,	A regional value content of not less than 40 percent; or A change to subheadings 8506.10 – 8506.80, 8508.11, 8508.19, 8509.40, 8509.80, 8510.10 – 8510.30, 8513.10, 8514.10 – 8514.40, 8515.11 – 8515.80, 8516.10 – 8516.80, 8517.11 – 8517.69, 8518.10 – 8518.29, 8518.40, 8527.12 – 8527.99, 8528.49 – 8528.71, 8528.73, 8531.10 – 8531.80, 8532.10,

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
8515.11 – 8515.80, 8516.10 – 8516.80, 8517.11 – 8517.69, 8518.10 – 8518.29, 8518.40, 8527.12 – 8527.99, 8528.49 – 8528.71, 8528.73, 8531.10 – 8531.80, 8532.10, 8532.21, 8532.23 – 8532.30, 8533.10 – 8533.40, 8539.10, 8539.22, 8539.29, 8539.32 – 8539.49, 8540.11, 8540.12, 8540.50, 8540.79, 8540.81, 8541.10 – 8541.60, 8543.70	8532.21, 8532.23 – 8532.30, 8533.10 – 8533.40, 8539.10, 8539.22, 8539.29, 8539.32 – 8539.49, 8540.11, 8540.12, 8540.50, 8540.79, 8540.81, 8541.10 – 8541.60, 8543.70 from any other subheading; or A Regional Value Content of not less than 35 percent provided that there is a change to subheadings 8506.10 – 8506.80, 8508.11, 8508.19, 8509.40, 8509.80, 8510.10 – 8510.30, 8513.10, 8514.10 – 8514.40, 8515.11 – 8515.80, 8516.10 – 8516.80, 8517.11 – 8517.69, 8518.10 – 8518.29, 8518.40, 8527.12 – 8527.99, 8528.49 – 8528.71, 8528.73, 8531.10 – 8531.80, 8532.10, 8532.21, 8532.23 – 8532.30, 8533.10 – 8533.40, 8539.10, 8539.22, 8539.29, 8539.32 – 8539.49, 8540.11, 8540.12, 8540.50, 8540.79, 8540.81, 8541.10 – 8541.60, 8543.70 from any other subheading
8507.10, 8507.80 8511.10 – 8512.40	A regional value content of not less than 40 percent
8523.21 – 8523.80	A regional value content of not less than 40 percent; or A change to subheadings 8523.21 – 8523.80 from any other heading; or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheadings 8523.21 – 8523.80 shall confer origin whether or not there has been a change in tariff classification
8548.10	Wholly obtained or produced in the exporting Member State
Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof and accessories thereof.
8701.20, 8702.10 – 8708.10, 8708.29 – 8709.11, 8710.00 – 8711.90, 8714.11 – 8714.99, 8716.10 – 8716.40	A regional value content of not less than 40 percent
8708.21	A regional value content of not less than 40 percent; or A change to subheading 8708.21 from any other heading; or Process Rules for Textile and Textile Products as set out in Attachment 1
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
9002.11 – 9003.19,	A regional value content of not less than 40 percent; or A

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
9005.10, 9005.80, 9008.10 – 9008.40, 9010.10 – 9010.60, 9011.10 – 9011.80, 9012.10, 9014.80, 9022.12 – 9022.30, 9024.10, 9024.80, 9025.11 – 9025.80, 9028.10 – 9028.30, 9029.10, 9029.20, 9030.10 – 9030.89, 9031.10 – 9031.80, 9032.10 – 9032.89	change to subheadings 9002.11 – 9003.19, 9005.10, 9005.80, 9008.10 – 9008.40, 9010.10 – 9010.60, 9011.10 – 9011.80, 9012.10, 9014.80, 9022.12 – 9022.30, 9024.10, 9024.80, 9025.11 – 9025.80, 9028.10 – 9028.30, 9029.10, 9029.20, 9030.10 – 9030.89, 9031.10 – 9031.80, 9032.10 – 9032.89 from any other subheading
9006.10 – 9006.69, 9007.11 – 9007.20, 9013.10 – 9013.80, 9014.10, 9014.20, 9015.10 – 9015.80, 9017.10 – 9017.80, 9027.10 – 9027.80	A regional value content of not less than 40 percent; or A change to subheadings 9006.10 – 9006.69, 9007.11 – 9007.20, 9013.10 – 9013.80, 9014.10, 9014.20, 9015.10 – 9015.80, 9017.10 – 9017.80, 9027.10 – 9027.80 from any other heading; or A Regional value content of not less than 35 percent provided that there is a change to subheadings 9006.10 – 9006.69, 9007.11 – 9007.20, 9013.10 – 9013.80, 9014.10, 9014.20, 9015.10 – 9015.80, 9017.10 – 9017.80, 9027.10 – 9027.80 from any other subheading
9018.11 – 9019.20	A regional value content of not less than 40 percent; or A change to subheadings 9018.11 – 9019.20 from any other heading; or no change in tariff subheading is required provided the machines, instruments and apparatus are manufactured from parts solely for the machines, instruments or apparatus of the same subheading
9026.10 – 9026.80	A regional value content of not less than 40 percent; or A change to subheadings 9026.10 – 9026.80 from any other heading; or A change to subheadings 9026.10 – 9026.80 from any other subheading provided that the regional value content of not less than 35 percent
Chapter 91 9111.10 – 9111.80	Clocks and watches and parts thereof. A regional value content of not less than 40 percent; or A change to subheadings 9111.10 – 9111.80 from any other subheading
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.
9401.10 – 9403.90, 9405.20 – 9405.60,	A regional value content of not less than 40 percent; or A change to subheadings 9401.10 – 9403.90, 9405.20 –

(1) Chapter / Heading / Subheading	(2) Description / Origin Criteria
9406.00	9405.60, 9406.00 from any other subheading
Chapter 96 9607.11, 9607.19, 9608.10 – 9609.90, 9613.10 – 9613.80	Miscellaneous manufactured articles. A regional value content of not less than 40 percent; or A change to subheadings 9607.11, 9607.19, 9608.10 – 9609.90, 9613.10 – 9613.80 from any other subheading

IMPLEMENTING GUIDELINES FOR PARTIAL CUMULATION UNDER ARTICLE 30 (2) ON ASEAN CUMULATIVE RULES OF ORIGIN

For the purposes of implementing paragraph 2 of Article 30 of this Agreement:

- (a) a good shall be deemed to be eligible for partial cumulation, if at least twenty percent (20%) of the Regional Value Content (RVC) of the good is originating in the Member State where working or processing of the good has taken place;
- (b) RVC of the good specified in paragraph (a) shall be calculated in accordance with the formula provided in Article 29 of this Agreement;
- (c) a good exported under this arrangement shall not be eligible for tariff preference accorded by the importing Member State under this Agreement;
- (d) a good exported under this arrangement shall be accompanied by a valid Certificate of Origin (Form D) duly and prominently marked "Partial Cumulation";
- (e) the relevant sections of the Annex 8 (Operational Certification Procedures), including Rule 18 (retroactive check) and 19 (verification visit), shall be applicable to Certificate(s) of Origin (Form D) issued for partial cumulation purposes.

ATTACHMENT 1

SUBSTANTIAL TRANSFORMATION CRITERION FOR TEXTILES AND TEXTILE PRODUCTS

1. Textile material or article shall be deemed to be originating in a Member State, when it has undergone, prior to the importation to another Member State, any of the following:

- i. Petrochemicals which have undergone the process of polymerization or polycondensation or any chemicals or physical processes to form a polymer;
- ii. Polymer which has undergone the process of melt spinning or extrusion to form a synthetic fiber;
- iii. Spinning fiber into yarn;
- iv. Weaving, knitting or otherwise forming fabric;
- v. Cutting fabric into parts and the assembly of those parts into a completed article;
- vi. Dyeing of fabric, if it is accompanied by any finishing operation which has the effect of rendering the dyed good directly;
- vii. Printing of fabric, if it is accompanied by any finishing operation which has the effect of rendering the printed good directly usable;
- viii. Impregnation or coating when such treatment leads to the manufacture of a new product falling within certain headings of customs tariffs;
- ix. Embroidery which represents at least five percent of the total area of the embroidered good.

2. Notwithstanding any provisions in Chapter 3 of this Agreement, an article or material shall not be considered to be originating in the territory of a Member State by virtue of merely having undergone any of the following:

- i. Simple combining operations, labeling, pressing, cleaning or dry cleaning or packaging operations, or any combination thereof;
- ii. Cutting to length or width and hemming, stitching or overlocking fabrics which are readily identifiable as being intended for a particular commercial use;
- iii. Trimming and/or joining together by sewing, looping, linking, attaching of accessory articles such as straps, bands, beads, cords, rings and eyelets;
- iv. One or more finishing operations on yarns, fabrics or other textile articles, such as bleaching, waterproofing, decating, shrinking, mercerizing, or similar operations; or
- v. Dyeing or printing of fabrics or yarns.

3. The following items made of non-originating textile materials shall be considered as originating good if it has undergone the processes identified in paragraph 1 but not merely performing the processes identified in paragraph 2:

- i. Handkerchiefs;
- ii. Shawls, scarves, veils, and the like;
- iii. Travelling rugs and blankets;
- iv. Bed linen, pillow cases, table linen, toilet line and kitchen linen;
- v. Sacks and bags, of a kind used for packing of goods;
- vi. Tarpaulins, awnings and sunblinds;
- vii. Floor cloths, and dish cloths and other similar articles simply made up.

4. Notwithstanding the above paragraph, non-originating textile material covered in the list stated below shall be deemed to be originating in a Members State if it satisfies the working or processing set out therein.

A. Fibres and yarns

Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status:

- Manufacture through process of fibre-making (polymerisation, polycondensation and extrusion) spinning, twisting, texturizing or braiding from a blend or any of following:
 - o Silk
 - o Wool, fine/coarse animal hair
 - o Cotton fibres
 - o Vegetable textile fibres
 - o Synthetic or artificial filaments/man-made filaments
 - o Synthetic or artificial staple fibres/man-made staple fibres

HS 2007		Product Description
Heading	Sub-heading	
50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put for retail sale.
50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.
50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).
	5105.10	- Carded wool
		- Wool tops and other combed wool:
	5105.21	- - Combed wool in fragments
	5105.29	- - Other
		- Fine animal hair, carded or combed:
	5105.31	- - Of Kashmir (cashmere) goats
	5105.39	- - Other
	5105.40	- Coarse animal hair, carded or combed
51.06		- Yarn of carded wool, not put up for retail sale.
	5106.10	- - Containing 85% or more by weight of wool
	5106.20	- - Containing less than 85% by weight of wool
51.07		- Yarn of combed wool, not put up for retail sale
	5107.10	- - Containing 85% or more by weight of wool
	5107.20	- - Containing less than 85% by weight of wool
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.
	5108.10	- Carded
	5108.20	- Combed
51.09		Yarn of wool or of fine animal hair, put up for retail sale.
	5109.10	- Containing 85% or more by weight of wool or of fine animal hair
	5109.90	- Other
51.10		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.

HS 2007		Product Description
Heading	Sub-heading	
52.04		Cotton sewing thread, whether or not put up for retail sale.
	5204.11	- Not put up for retail sale:
	5204.19	- - Containing 85% or more by weight of cotton
	5204.20	- - Other
52.05		- Put up for retail sale
		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	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
	5205.12	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.13	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.14	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5205.15	- - Measuring less than 125 decitex (exceeding 80 metric number)
		- Single yarn, of combed fibres:
	5205.21	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
	5205.22	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.23	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.24	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5205.26	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)
	5205.27	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)
	5205.28	- - Measuring less than 83.33 decitex (exceeding 120 metric number)
		- Multiple (folded) or cabled yarn, of uncombed fibres:
	5205.31	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)

HS 2007		Product Description
Heading	Sub-heading	
52.06	5205.32	- - 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)
	5205.33	- - 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)
	5205.34	- - 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)
	5205.35	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
	5205.41	- Multiple (folded) or cabled yarn, of combed fibres:
		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	5205.42	- - 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)
	5205.43	- - 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)
	5205.44	- - 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)
	5205.46	- - 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)
	5205.47	- - 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)
	5205.48	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)
		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.
	5206.11	- Single yarn, of uncombed fibres: - - Measuring 714.29 decitex or more (not exceeding 14 metric number)
	5206.12	- - Measuring less than 714.29 decitex but not less than

HS 2007		Product Description
Heading	Sub-heading	
		232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5206.13	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5206.14	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5206.15	- - Measuring less than 125 decitex (exceeding 80 metric number)
		- Single yarn, of combed fibres:
	5206.21	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)
	5206.22	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5206.23	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5206.24	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5206.25	- - Measuring less than 125 decitex (exceeding 80 metric number)
		- Multiple (folded) or cabled yarn, of uncombed fibres:
	5206.31	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	5206.32	- - 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)
	5206.33	- - 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)
	5206.34	- - 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)
	5206.35	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		- Multiple (folded) or cabled yarn, of combed fibres:
	5206.41	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)
	5206.42	- - 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)

HS 2007		Product Description
Heading	Sub-heading	
52.07	5206.43	- - 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)
	5206.44	- - 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)
	5206.45	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		Cotton yarn (other than sewing thread) put up for retail sale.
	5207.10 5207.90	- Containing 85% or more by weight of cotton - Other
53.06		Flax yarn.
	5306.10 5306.20	- Single - Multiple (folded) or cabled
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.
	5307.10 5307.20	Single Multiple (folded) or cabled
53.08		Yarn of other vegetable textile fibres; paper yarn.
	5308.20 5308.90	- True hemp yarn - Other
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.
	5401.10 5401.20	- Of synthetic filaments - Of artificial filaments
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
	5402.11 5402.19 5402.20	- High tenacity yarn of nylon or other polyamides: - - Of aramids - - Other - High tenacity yarn of polyesters
	5402.31 5402.32	- Textured yarn: - - Of nylon or other polyamides, measuring per single yarn not more than 50 tex - - Of nylon or other polyamides, measuring per single

HS 2007		Product Description
Heading	Sub-heading	
54.03		yarn more than 50 tex
	5402.33	- - Of polyesters
	5402.34	- - Of polypropylene
	5402.39	- - Other
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:
	5402.44	- - Elastomeric
	5402.45	- - Other, of nylon or other polyamides
	5402.46	- - Other, of polyesters, partially oriented
	5402.47	- - Other, of polyesters
	5402.48	- - Other, of polypropylene
	5402.49	- - Other
		- Other yarn, single, with a twist exceeding 50 turns per metre:
	5402.51	- - Of nylon or other polyamides
	5402.52	- - Of polyesters
	5402.59	- - Other
		- Other yarn, multiple (folded) or cabled:
	5402.61	- - Of nylon or other polyamides
	5402.62	- - Of polyesters
	5402.69	- - Other
		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
54.04	5403.10	- High tenacity yarn of viscose rayon
		- Other yarn, single:
	5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
	5403.32	- - Of viscose rayon, with a twist exceeding 120 turns per metre
	5403.33	- - Of cellulose acetate
	5403.39	- - Other
		- Other yarn, multiple (folded) or cabled:
	5403.41	- - Of viscose rayon
	5403.42	- - Of cellulose acetate
	5403.49	- - Other
		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
		- Monofilament:
	5404.11	- - Elastomeric

HS 2007		Product Description
Heading	Sub-heading	
54.05	5404.12	- - Other, of polypropylene
	5404.19	- - Other
	5404.90	- Other
	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.
54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.
55.01		Synthetic filament tow.
	5501.10	- Of nylon or other polyamides
	5501.20	- Of polyesters
	5501.30	- Acrylic or modacrylic
	5501.40	- Of polypropylene
	5501.90	- Other
55.02	5502.00	Artificial filament tow.
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
		- Of nylon or other polyamides:
	5503.11	- - Of aramids
	5503.19	- - Other
	5503.20	- Of polyesters
	5503.30	- Acrylic or modacrylic
	5503.40	- Of polypropylene
	5503.90	- Other
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.
	5504.10	- Of viscose rayon
	5504.90	- Other
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.
	5505.10	- Of synthetic fibres
	5505.20	- Of artificial fibres
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.
	5506.10	- Of nylon or other polyamides

HS 2007		Product Description
Heading	Sub-heading	
55.07	5506.20	- Of polyesters
	5506.30	- Acrylic or modacrylic
	5506.90	- Other
55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.
	5508.10	- Of synthetic staple fibres
	5508.20	- Of artificial staple fibres
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:
	5509.11	- - Single yarn
	5509.12	- - Multiple (folded) or cabled yarn
		- Containing 85% or more by weight of polyester staple fibres:
	5509.21	- - Single yarn
	5509.22	- - Multiple (folded) or cabled yarn
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:
	5509.31	- - Single yarn
	5509.32	- - Multiple (folded) or cabled yarn
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:
	5509.41	- - Single yarn
	5509.42	- - Multiple (folded) or cabled yarn
		- Other yarn, of polyester staple fibres:
	5509.51	- - Mixed mainly or solely with artificial staple fibres
	5509.52	- - Mixed mainly or solely with wool or fine animal hair
	5509.53	- - Mixed mainly or solely with cotton
	5509.59	- - Other
		- Other yarn, of acrylic or modacrylic staple fibres:
	5509.61	- - Mixed mainly or solely with wool or fine animal hair
	5509.62	- - Mixed mainly or solely with cotton
	5509.69	- - Other
		- Other yarn:
	5509.91	- - Mixed mainly or solely with wool or fine animal hair
	5509.92	- - Mixed mainly or solely with cotton
	5509.99	- - Other

HS 2007		Product Description
Heading	Sub-heading	
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
		- Containing 85% or more by weight of artificial staple fibres:
	5510.11	- - Single yarn
	5510.12	- - Multiple (folded) or cabled yarn
	5510.20	- Other yarn, mixed mainly or solely with wool or fine animal hair
	5510.30	- Other yarn, mixed mainly or solely with cotton
	5510.90	- Other yarn
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres
	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres
	5511.30	- Of artificial staple fibres

B. Fabric/Carpets and Other Textile Floor Coverings; Special Yarns, Twine, Cordage and Ropes and Cables and Articles thereof

Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status:

- Manufacture from:
 - o Polymer (non-woven)
 - o Fibres (non-woven)
 - o Yarns (fabrics)
 - o Raw or Unbleached Fabrics (finished fabrics)
- through substantial transformation process of either:
 - o needle punching / spin bonding / chemical bonding
 - o weaving or knitting;
 - o crocheting or wadding or tufting; or
 - o dyeing or printing and finishing; or impregnation, coating, covering or lamination.

HS 2007		Product Description
Heading	Sub-heading	
30.06	3006.10	Pharmaceutical goods specified in Note 4 to this Chapter. - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:
50.07	5007.10 5007.20 5007.90	Woven fabrics of silk or of silk waste. - Fabrics of noil silk - Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk - Other fabrics
51.11	5111.11 5111.19 5111.20 5111.30 5111.90	Woven fabrics of carded wool or of carded fine animal hair. - Containing 85% or more by weight of wool or of fine animal hair: - - Of a weight not exceeding 300 g/m² - - Other - Other, mixed mainly or solely with man-made filaments - Other, mixed mainly or solely with man-made staple fibres - Other
51.12	5112.11 5112.19 5112.20 5112.30 5112.90	Woven fabrics of combed wool or of combed fine animal hair. - Containing 85% or more by weight of wool or of fine animal hair: - - Of a weight not exceeding 200 g/m² - - Other - Other, mixed mainly or solely with man-made filaments - Other, mixed mainly or solely with man-made staple fibres - Other
51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.
52.08	5208.11 5208.12 5208.13 5208.19 5208.21 5208.22	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m². - Unbleached: - - Plain weave, weighing not more than 100 g/m² - - Plain weave, weighing more than 100 g/m² - - 3-thread or 4-thread twill, including cross twill - - Other fabrics - Bleached: - - Plain weave, weighing not more than 100 g/m² - - Plain weave, weighing more than 100 g/m²

HS 2007		Product Description
Heading	Sub-heading	
52.09	5208.29	- - Other fabrics
		- Dyed:
	5208.31	- - Plain weave, weighing not more than 100 g/m ²
	5208.32	- - Plain weave, weighing more than 100 g/m ²
	5208.33	- - 3-thread or 4-thread twill, including cross twill
	5208.39	- - Other fabrics
		- Of yarns of different colours:
	5208.41	- - Plain weave, weighing not more than 100 g/m ²
	5208.42	- - Plain weave, weighing more than 100 g/m ²
	5208.43	- - 3-thread or 4-thread twill, including cross twill
	5208.49	- - Other fabrics
		- Printed:
	5208.51	- - Plain weave, weighing not more than 100 g/m ²
	5208.52	- - Plain weave, weighing more than 100 g/m ²
	5208.59	- - Other fabrics
		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².
		- Unbleached:
	5209.11	- - Plain weave
	5209.12	- - 3-thread or 4-thread twill, including cross twill
	5209.19	- - Other fabrics
		- Bleached:
	5209.21	- - Plain weave
	5209.22	- - 3-thread or 4-thread twill, including cross twill
	5209.29	- - Other fabrics
		- Dyed:
	5209.31	- - Plain weave
	5209.32	- - 3-thread or 4-thread twill, including cross twill
	5209.39	- - Other fabrics
		- Of yarns of different colours:
	5209.41	- - Plain weave
	5209.42	- - Denim
	5209.43	- - Other fabrics of 3-thread or 4-thread twill, including cross twill
	5209.49	- - Other fabrics
		- Printed:
	5209.51	- - Plain weave
	5209.52	- - 3-thread or 4-thread twill, including cross twill
	5209.59	- - Other fabrics
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².
		- Unbleached:
	5210.11	- - Plain weave
	5210.19	- - Other fabrics
		- Bleached:
	5210.21	- - Plain weave

HS 2007		Product Description
Heading	Sub-heading	
52.11	5210.29	- - Other fabrics
		- Dyed:
	5210.31	- - Plain weave
	5210.32	- - 3-thread or 4-thread twill, including cross twill
	5210.39	- - Other fabrics
		- Of yarns of different colours:
	5210.41	- - Plain weave
	5210.49	- - Other fabrics
		- Printed:
	5210.51	- - Plain weave
	5210.59	- - Other fabrics
		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².
		- Unbleached:
	5211.11	- - Plain weave
	5211.12	- - 3-thread or 4-thread twill, including cross twill
	5211.19	- - Other fabrics
	5211.20	- Bleached
		- Dyed:
	5211.31	- - Plain weave
	5211.32	- - 3-thread or 4-thread twill, including cross twill
	5211.39	- - Other fabrics
		- Of yarns of different colours:
	5211.41	- - Plain weave
	5211.42	- - Denim
	5211.43	- - Other fabrics of 3-thread or 4-thread twill, including cross twill
	5211.49	- - Other fabrics
		- Printed:
	5211.51	- - Plain weave
	5211.52	- - 3-thread or 4-thread twill, including cross twill
	5211.59	- - Other fabrics
52.12		Other woven fabrics of cotton.
		- Weighing not more than 200 g/m ² :
	5212.11	- - Unbleached
	5212.12	- - Bleached
	5212.13	- - Dyed
	5212.14	- - Of yarns of different colours
	5212.15	- - Printed
		- Weighing more than 200 g/m ² :
	5212.21	- - Unbleached
	5212.22	- - Bleached
	5212.23	- - Dyed
	5212.24	- - Of yarns of different colours
	5212.25	- - Printed

HS 2007		Product Description
Heading	Sub-heading	
53.09		Woven fabrics of flax.
	5309.11	- Containing 85% or more by weight of flax:
	5309.19	- - Unbleached or bleached
		- - Other
	5309.21	- Containing less than 85% by weight of flax:
	5309.29	- - Unbleached or bleached
		- - Other
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.
	5310.10	- Unbleached
	5310.90	- Other
53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:
	5407.20	- Woven fabrics obtained from strip or the like
	5407.30	- Fabrics specified in Note 9 to Section XI
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:
	5407.41	- - Unbleached or bleached:
	5407.42	- - Dyed
	5407.43	- - Of yarns of different colours
	5407.44	- - Printed
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:
	5407.51	- - Unbleached or bleached:
	5407.52	- - Dyed
	5407.53	- - Of yarns of different colours
	5407.54	- - Printed
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:
	5407.61	- - Containing 85% or more by weight of non-textured polyester filaments
	5407.69	- - Other
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:
	5407.71	- - Unbleached or bleached:
	5407.72	- - Dyed
	5407.73	- - Of yarns of different colours
	5407.74	- - Printed
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:

HS 2007		Product Description
Heading	Sub-heading	
54.08	5407.81	- - Unbleached or bleached:
	5407.82	- - Dyed
	5407.83	- - Of yarns of different colours
	5407.84	- - Printed
		- Other woven fabrics:
	5407.91	- - Unbleached or bleached:
	5407.92	- - Dyed
	5407.93	- - Of yarns of different colours
	5407.94	- - Printed
		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:
	5408.21	- - Unbleached or bleached:
	5408.22	- - Dyed
55.12	5408.23	- - Of yarns of different colours
	5408.24	- - Printed
		- Other woven fabrics:
	5408.31	- - Unbleached or bleached:
	5408.32	- - Dyed
	5408.33	- - Of yarns of different colours
	5408.34	- - Printed
		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.
		- Containing 85% or more by weight of polyester staple fibres:
	5512.11	- - Unbleached or bleached:
	5512.19	- - Other
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:
	5512.21	- - Unbleached or bleached:
	5512.29	- - Other
55.13		- Other:
	5512.91	- - Unbleached or bleached:
	5512.91	- - Other
		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².
		- Unbleached or bleached:
	5513.11	- - Of polyester staple fibres, plain weave
	5513.12	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres

HS 2007		Product Description
Heading	Sub-heading	
55.14	5513.13	- - Other woven fabrics of polyester staple fibres
	5513.19	- - Other woven fabrics
		- Dyed:
	5513.21	- - Of polyester staple fibres, plain weave
	5513.23	- - Other woven fabrics of polyester staple fibres
	5513.29	- - Other woven fabrics
		- Of yarns of different colours:
	5513.31	- - Of polyester staple fibres, plain weave
	5513.39	- - Other woven fabrics
		- Printed:
	5513.41	- - Of polyester staple fibres, plain weave
	5513.49	- - Other woven fabrics
		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².
		- Unbleached or bleached:
	5514.11	- - Of polyester staple fibres, plain weave
	5514.12	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.19	- - Other woven fabrics
		- Dyed:
	5514.21	- - Of polyester staple fibres, plain weave
	5514.22	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.23	- - Other woven fabrics of polyester staple fibres
	5514.29	- - Other woven fabrics
	5514.30	- Of yarns of different colours
		- Printed:
	5514.41	- - Of polyester staple fibres, plain weave
	5514.42	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres
	5514.43	- - Other woven fabrics of polyester staple fibres
	5514.49	- - Other woven fabrics
55.15		Other woven fabrics of synthetic staple fibres.
		- Of polyester staple fibres:
	5515.11	- - Mixed mainly or solely with viscose rayon staple fibres
	5515.12	- - Mixed mainly or solely with man-made filaments
	5515.13	- - Mixed mainly or solely with wool or fine animal hair
	5515.19	- - Other
		- Of acrylic or modacrylic staple fibres:
	5515.21	- - Mixed mainly or solely with man-made filaments
	5515.22	- - Mixed mainly or solely with wool or fine animal hair
	5515.29	- - Other
		- Other woven fabrics:
	5515.91	- - Mixed mainly or solely with man-made filaments
	5515.99	- - Other

HS 2007		Product Description
Heading	Sub-heading	
55.16		Woven fabrics of artificial staple fibres.
		- Containing 85% or more by weight of artificial staple fibres:
	5516.11	- - Unbleached or bleached
	5516.12	- - Dyed
	5516.13	- - Of yarns of different colours
	5516.14	- - Printed
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:
	5516.21	- - Unbleached or bleached
	5516.22	- - Dyed
	5516.23	- - Of yarns of different colours
	5516.24	- - Printed
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:
	5516.31	- - Unbleached or bleached
	5516.32	- - Dyed
	5516.33	- - Of yarns of different colours
	5516.34	- - Printed
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:
	5516.41	- - Unbleached or bleached
	5516.42	- - Dyed
	5516.43	- - Of yarns of different colours
	5516.44	- - Printed
		- Other:
	5516.91	- - Unbleached or bleached
	5516.92	- - Dyed
	5516.93	- - Of yarns of different colours
	5516.94	- - Printed
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.
	5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding
	5601.21	- Wadding; other articles of wadding:
	5601.22	- - Of cotton
	5601.29	- - Of man-made fibres:
	5601.30	- - Other
56.02		- Textile flock and dust and mill neps:
56.02		Felt, whether or not impregnated, coated, covered or laminated
	5602.10	- Needleloom felt and stitch-bonded fibre fabrics
		- Other felt, not impregnated, coated, covered or laminated:

HS 2007		Product Description
Heading	Sub-heading	
56.03	5602.21	- - Of wool or fine animal hair
	5602.29	- - Of other textile materials
	5602.90	- Other
		Nonwovens, whether or not impregnated, coated, covered or laminated.
		- Of man-made filaments:
	5603.11	- - Weighing not more than 25 g/m ²
	5603.12	- - Weighing more than 25 g/m ² but not more than 70 g/m ²
	5603.13	- - Weighing more than 70 g/m ² but not more than 150 g/m ²
	5603.14	- - Weighing more than 150 g/m ²
		- Other:
	5603.91	- - Weighing not more than 25 g/m ²
	5603.92	- - Weighing more than 25 g/m ² but not more than 70 g/m ²
	5603.93	- - Weighing more than 70 g/m ² but not more than 150 g/m ²
	5603.94	- - Weighing more than 150 g/m ²
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	- Rubber thread and cord, textile covered
	5604.90	- Other
56.05	5605.00	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.
56.06	5606.00	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.
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 fibres of the genus <i>Agave</i> :
	5607.21	- - Binder or baler twine
	5607.29	- - Other
		- Of polyethylene or polypropylene:
	5607.41	- - Binder or baler twine
	5607.49	- - Other
	5607.50	- Of other synthetic fibres:

HS 2007		Product Description
Heading	Sub-heading	
56.08	5607.90	- Other:
		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.
	5608.11	- Of man-made textile materials:
	5608.19	- - Made up fishing nets
56.09	5608.90	- - Other:
		- Other
	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.
	5701.10	- Of wool or fine animal hair
	5701.90	- Of other textile materials:
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	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
	5702.20	- Floor coverings of coconut fibres (coir)
		- Other, of pile construction, not made up:
	5702.31	- - Of wool or fine animal hair
	5702.32	- - Of man-made textile materials
	5702.39	- - Of other textile materials:
		- Other, of pile construction, made up:
	5702.41	- - Of wool or fine animal hair
	5702.42	- - Of man-made textile materials
	5702.49	- - Of other textile materials:
	5702.50	- Other, not of pile construction, not made up:
		- Other, not of pile construction, made up:
	5702.91	- - Of wool or fine animal hair
	5702.92	- - Of man-made textile materials
	5702.99	- - Of other textile materials:
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.
	5703.10	- Of wool or fine animal hair
	5703.20	- Of nylon or other polyamides
	5703.30	- Of other man-made textile materials
	5703.90	- Of other textile materials:
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.

HS 2007		Product Description
Heading	Sub-heading	
57.05	5704.10	- Tiles, having a maximum surface area of 0.3 m ²
	5704.90	- Other
57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.
	5801.10	- Of wool or fine animal hair
		- Of cotton:
	5801.21	- - Uncut weft pile fabrics
	5801.22	- - Cut corduroy
	5801.23	- - Other weft pile fabrics
	5801.24	- - Warp pile fabrics, épinglé (uncut)
	5801.25	- - Warp pile fabrics, cut
	5801.26	- - Chenille fabrics
		- Of man-made fibres:
	5801.31	- - Uncut weft pile fabrics
	5801.32	- - Cut corduroy
	5801.33	- - Other weft pile fabrics
	5801.34	- - Warp pile fabrics, épinglé (uncut)
	5801.35	- - Warp pile fabrics, cut
	5801.36	- - Chenille fabrics
	5801.90	- Of other textile materials:
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	- - Unbleached
	5802.19	- - Other
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials
	5802.30	- Tufted textile fabrics
58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.
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	- Tulles and other net fabrics:
		- Mechanically made lace:
	5804.21	- - Of man-made fibres
	5804.29	- - Of other textile materials
	5804.30	- Hand-made lace

HS 2007		Product Description
Heading	Sub-heading	
58.05	5805.00	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:
	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread
	5806.31	- Other woven fabrics:
	5806.32	- - Of cotton:
	5806.39	- - Of man-made fibres:
	5806.40	- - Of other textile materials:
		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
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	- Woven
	5807.90	- Other
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	- Braids in the piece:
	5808.90	- Other
58.09	5809.00	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.
58.10		Embroidery in the piece, in strips or in motifs.
	5810.10	- Embroidery without visible ground
		- Other embroidery:
	5810.91	- - Of cotton
	5810.92	- - Of man-made fibres
	5810.99	- - Of other textile materials
58.11	5811.00	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.

HS 2007		Product Description
Heading	Sub-heading	
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	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
	5901.90	- Other:
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.
	5902.10	- Of nylon or other polyamides:
	5902.20	- Of polyesters:
	5902.90	- Other
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.
	5903.10	- With poly(vinyl chloride)
	5903.20	- With polyurethane
	5903.90	- Other:
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	- Linoleum
	5904.90	- Other
59.05	5905.00	Textile wall coverings.
59.06		Rubberised textile fabrics, other than those of heading 59.02.
	5906.10	- Adhesive tape of a width not exceeding 20 cm
		- Other:
	5906.91	- - Knitted or crocheted
	5906.99	- - Other:
59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.
59.08	5908.00	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.

HS 2007		Product Description
Heading	Sub-heading	
59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.
59.10	5910.00	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.
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.
	5911.10	- 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)
	5911.20	- Bolting cloth, whether or not made up - 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	- - Weighing less than 650 g/m ²
	5911.32	- - Weighing 650 g/m ² or more
	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair
	5911.90	- Other:
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.
	6001.10	- "Long pile" fabrics: - Looped pile fabrics:
	6001.21	- - Of cotton
	6001.22	- - Of man-made fibres
	6001.29	- - Of other textile materials - Other:
	6001.91	- - Of cotton
	6001.92	- - Of man-made fibres
	6001.99	- - Of other textile materials
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.
	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
	6002.90	- Other

HS 2007		Product Description
Heading	Sub-heading	
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.
	6003.10	- Of wool or fine animal hair
	6003.20	- Of cotton
	6003.30	- Of synthetic fibres
	6003.40	- Of artificial fibres
	6003.90	- Other
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
	6004.90	- Other
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	- - Unbleached or bleached
	6005.22	- - Dyed
	6005.23	- - Of yarns of different colours
	6005.24	- - Printed
		- Of synthetic fibres:
	6005.31	- - Unbleached or bleached
	6005.32	- - Dyed
	6005.33	- - Of yarns of different colours
	6005.34	- - Printed
		- Of artificial fibres:
	6005.41	- - Unbleached or bleached
	6005.42	- - Dyed
	6005.43	- - Of yarns of different colours
	6005.44	- - Printed
	6005.90	- Other
60.06		Other knitted or crocheted fabrics.
	6006.10	- Of wool or fine animal hair
		- Of cotton:
	6006.21	- - Unbleached or bleached
	6006.22	- - Dyed
	6006.23	- - Of yarns of different colours
	6006.24	- - Printed
		- Of synthetic fibres:
	6006.31	- - Unbleached or bleached
	6006.32	- - Dyed
	6006.33	- - Of yarns of different colours
	6006.34	- - Printed
		- Of artificial fibres:

HS 2007		Product Description
Heading	Sub-heading	
	6006.41	- - Unbleached or bleached
	6006.42	- - Dyed
	6006.43	- - Of yarns of different colours
	6006.44	- - Printed
	6006.90	- Other

C. Article of Apparel and Clothing Accessories and Other Made Up Textile Articles

Working or Processing Carried Out on Non-Originating Materials that Confers Originating Status:

- Manufacture through the processes of cutting and assembly of parts into a complete article (for apparel and tents) and incorporating embroidery or embellishment or printing (for made- up articles) from:
 - o raw or unbleached fabric
 - o finished fabric

HS 2007		Product Description
Heading	Sub-heading	
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.
	3005.90	- Other:
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:
39.21		Other plates, sheets, film, foil and strip, of plastics.
		- Cellular:

HS 2007		Product Description
Heading	Sub-heading	
42.02	3921.12 ex.3921.12	- - Of polymers of vinyl chloride (Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)
	3921.13 ex.3921.13	- - Of polyurethanes (Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)
	3921.90 ex.3921.90	- Other: (Woven, knitted or non-woven fabrics coated, covered or laminated with plastics)
		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.
	4202.12	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: - - With outer surface of plastics or of textile materials: - Handbags, whether or not with shoulder strap, including those without handle:
	4202.22	- - With outer surface of plastic sheeting or of textile materials - Articles of a kind normally carried in the pocket or in the handbag:
61.01	4202.32	- - With outer surface of plastic sheeting or of textile materials - Other:
	4202.92	- - With outer surface of plastic sheeting or of textile materials
		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 6101.30 6101.90	- Of cotton - Of man-made fibres - Of other textile materials

HS 2007		Product Description
Heading	Sub-heading	
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	- Of wool or fine animal hair
	6102.20	- Of cotton
	6102.30	- Of man-made fibres
	6102.90	- Of other textile materials
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	- Suits
		- Ensembles:
	6103.22	- - Of cotton
	6103.23	- - Of synthetic fibres
	6103.29	- - Of other textile materials
		- Jackets and blazers:
	6103.31	- - Of wool or fine animal hair
	6103.32	- - Of cotton
	6103.33	- - Of synthetic fibres
	6103.39	- - Of other textile materials
		- Trousers, bib and brace overalls, breeches and shorts:
	6103.41	- - Of wool or fine animal hair
	6103.42	- - Of cotton
	6103.43	- - Of synthetic fibres
	6103.49	- - Of other textile materials
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	- - Of synthetic fibres
	6104.19	- - Of other textile materials
		- Ensembles:
	6104.22	- - Of cotton
	6104.23	- - Of synthetic fibres
	6104.29	- - Of other textile materials
		- Jackets and blazers:
	6104.31	- - Of wool or fine animal hair
	6104.32	- - Of cotton
	6104.33	- - Of synthetic fibres
	6104.39	- - Of other textile materials
		- Dresses:
	6104.41	- - Of wool or fine animal hair
	6104.42	- - Of cotton
	6104.43	- - Of synthetic fibres
	6104.44	- - Of artificial fibres
	6104.49	- - Of other textile materials

HS 2007		Product Description
Heading	Sub-heading	
61.05	6104.51	- Skirts and divided skirts:
	6104.52	- - Of wool or fine animal hair
	6104.53	- - Of cotton
	6104.59	- - Of synthetic fibres
	6104.59	- - Of other textile materials
	6104.61	- Trousers, bib and brace overalls, breeches and shorts:
	6104.62	- - Of wool or fine animal hair
	6104.63	- - Of cotton
	6104.69	- - Of synthetic fibres
	6104.69	- - Of other textile materials
		Men's or boys' shirts, knitted or crocheted.
	6105.10	- Of cotton
	6105.20	- Of man-made fibres
	6105.90	- Of other textile materials
61.06		Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.
	6106.10	- Of cotton
	6106.20	- Of man-made fibres
	6106.90	- Of other textile materials
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
		- Underpants and briefs:
	6107.11	- - Of cotton
	6107.12	- - Of man-made fibres
	6107.19	- - Of other textile materials
		- Nightshirts and pyjamas:
	6107.21	- - Of cotton
	6107.22	- - Of man-made fibres
	6107.29	- - Of other textile materials
		- Other:
	6107.91	- - Of cotton
	6107.99	- - Of other textile materials
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
		- Slips and petticoats:
	6108.11	- - Of man-made fibres
	6108.19	- - Of other textile materials
		- Briefs and panties:
	6108.21	- - Of cotton
	6108.22	- - Of man-made fibres
	6108.29	- - Of other textile materials
		- Nightdresses and pyjamas:

HS 2007		Product Description
Heading	Sub-heading	
61.09	6108.31	- - Of cotton
	6108.32	- - Of man-made fibres
	6108.39	- - Of other textile materials
		- Other:
	6108.91	- - Of cotton
	6108.92	- - Of man-made fibres
	6108.99	- - Of other textile materials
61.09		T-shirts, singlets and other vests, knitted or crocheted.
	6109.10	- Of cotton
	6109.90	- Of other textile materials
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
		- Of wool or fine animal hair:
	6110.11	- - Of wool
	6110.12	- - Of Kashmir (cashmere) goats
	6110.19	- - Other
	6110.20	- Of cotton
	6110.30	- Of man-made fibres
61.11	6110.90	- Of other textile materials
		Babies' garments and clothing accessories, knitted or crocheted.
	6111.20	- Of cotton
	6111.30	- Of synthetic fibres
61.12	6111.90	- Of other textile materials
		Track suits, ski suits and swimwear, knitted or crocheted.
		- Track suits:
	6112.11	- - Of cotton
	6112.12	- - Of synthetic fibres
	6112.19	- - Of other textile materials
	6112.20	- Ski suits
		- Men's or boys' swimwear:
	6112.31	- - Of synthetic fibres
	6112.39	- - Of other textile materials
		- Women's or girls' swimwear:
61.13	6112.41	- - Of synthetic fibres
	6112.49	- - Of other textile materials
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.
61.14		Other garments, knitted or crocheted.
	6114.20	- Of cotton
	6114.30	- Of man-made fibres
	6114.90	- Of other textile materials

HS 2007		Product Description
Heading	Sub-heading	
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	- Graduated compression hosiery (for example, stockings for varicose veins)
		- Other panty hose and tights:
	6115.21	- - Of synthetic fibres, measuring per single yarn less than 67 decitex
	6115.22	- - Of synthetic fibres, measuring per single yarn 67 decitex or more
	6115.29	- - Of other textile materials
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:
		- Other:
	6115.94	- - Of wool or fine animal hair
	6115.95	- - Of cotton
	6115.96	- - Of synthetic fibres
	6115.99	- - Of other textile materials
61.16		Gloves, mittens and mitts, knitted or crocheted.
	6116.10	- Impregnated, coated or covered with plastics or rubber
		- Other:
	6116.91	- - Of wool or fine animal hair
	6116.92	- - Of cotton
	6116.93	- - Of synthetic fibres
	6116.99	- - Of other textile materials
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:
	6117.80	- Other accessories:
	6117.90	- Parts
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	- - Of wool or fine animal hair
	6201.12	- - Of cotton
	6201.13	- - Of man-made fibres
	6201.19	- - Of other textile materials
		- Other:
	6201.91	- - Of wool or fine animal hair
	6201.92	- - Of cotton
	6201.93	- - Of man-made fibres

HS 2007		Product Description
Heading	Sub-heading	
62.02	6201.99	- - Of other textile materials
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind-jackets and similar articles, other than those of heading 62.04.
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:
	6202.11	- - Of wool or fine animal hair
	6202.12	- - Of cotton
	6202.13	- - Of man-made fibres
	6202.19	- - Of other textile materials
		- Other:
	6202.91	- - Of wool or fine animal hair
	6202.92	- - Of cotton
62.03	6202.93	- - Of man-made fibres
	6202.99	- - Of other textile materials
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
		- Suits:
	6203.11	- - Of wool or fine animal hair
	6203.12	- - Of synthetic fibres
	6203.19	- - Of other textile materials
		- Ensembles:
	6203.22	- - Of cotton
	6203.23	- - Of synthetic fibres
62.04	6203.29	- - Of other textile materials
		- Jackets and blazers:
	6203.31	- - Of wool or fine animal hair
	6203.32	- - Of cotton
	6203.33	- - Of synthetic fibres
	6203.39	- - Of other textile materials
		- Trousers, bib and brace overalls, breeches and shorts:
	6203.41	- - Of wool or fine animal hair
	6203.42	- - Of cotton
	6203.43	- - Of synthetic fibres
	6203.49	- - Of other textile materials
		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	- - Of wool or fine animal hair
	6204.12	- - Of cotton
	6204.13	- - Of synthetic fibres
	6204.19	- - Of other textile materials
		- Ensembles:

HS 2007		Product Description
Heading	Sub-heading	
	6204.21	- - Of wool or fine animal hair
	6204.22	- - Of cotton
	6204.23	- - Of synthetic fibres
	6204.29	- - Of other textile materials
		- Jackets and blazers:
	6204.31	- - Of wool or fine animal hair
	6204.32	- - Of cotton
	6204.33	- - Of synthetic fibres
	6204.39	- - Of other textile materials
		- Dresses:
	6204.41	- - Of wool or fine animal hair
	6204.42	- - Of cotton
	6204.43	- - Of synthetic fibres
	6204.44	- - Of artificial fibres
	6204.49	- - Of other textile materials
		- Skirts and divided skirts:
	6204.51	- - Of wool or fine animal hair
	6204.52	- - Of cotton
	6204.53	- - Of synthetic fibres
	6204.59	- - Of other textile materials
		- Trousers, bib and brace overalls, breeches and shorts:
	6204.61	- - Of wool or fine animal hair
	6204.62	- - Of cotton
	6204.63	- - Of synthetic fibres
	6204.69	- - Of other textile materials
62.05		Men's or boys' shirts.
	6205.20	- Of cotton
	6205.30	- Of man-made fibres
	6205.90	- Of other textile materials
62.06		Women's or girls' blouses, shirts and shirt- blouses.
	6206.10	- Of silk or silk waste
	6206.20	- Of wool or fine animal hair
	6206.30	- Of cotton
	6206.40	- Of man-made fibres
	6206.90	- Of other textile materials
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	- - Of cotton
	6207.19	- - Of other textile materials
		- Nightshirts and pyjamas:
	6207.21	- - Of cotton
	6207.22	- - Of man-made fibres
	6207.29	- - Of other textile materials
		- Other:
	6207.91	- - Of cotton

HS 2007		Product Description
Heading	Sub-heading	
62.08	6207.99	- - Of other textile materials
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.
		- Slips and petticoats:
	6208.11	- - Of man-made fibres
	6208.19	- - Of other textile materials
		- Nightdresses and pyjamas:
	6208.21	- - Of cotton
	6208.22	- - Of man-made fibres
	6208.29	- - Of other textile materials
		- Other:
62.09	6208.91	- - Of cotton
	6208.92	- - Of man-made fibres
	6208.99	- - Of other textile materials
		Babies' garments and clothing accessories.
	6209.20	- Of cotton
62.10	6209.30	- Of synthetic fibres
	6209.90	- Of other textile materials
		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.
62.11	6210.10	- Of fabrics of heading 56.02 or 56.03:
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:
	6210.40	- Other men's or boys' garments
	6210.50	- Other women's or girls' garments
62.11		Track suits, ski suits and swimwear; other garments.
		- Swimwear:
	6211.11	- - Men's or boys'
	6211.12	- - Women's or girls'
	6211.20	- Ski suits
		- Other garments, men's or boys':
	6211.32	- - Of cotton
	6211.33	- - Of man-made fibres
	6211.39	- - Of other textile materials
		- Other garments, women's or girls':
	6211.41	- - Of wool or fine animal hair
	6211.42	- - Of cotton
	6211.43	- - Of man-made fibres
	6211.49	- - Of other textile materials

HS 2007		Product Description
Heading	Sub-heading	
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.
	6212.10	- Brassières:
	6212.20	- Girdles and panty-girdles:
	6212.30	- Corselettes:
	6212.90	- Other:
62.13		Handkerchiefs.
	6213.20	- Of cotton
	6213.90	- Of other textile materials
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.
	6214.10	- Of silk or silk waste
	6214.20	- Of wool or fine animal hair
	6214.30	- Of synthetic fibres
	6214.40	- Of artificial fibres
	6214.90	- Of other textile materials
62.15		Ties, bow ties and cravats.
	6215.10	- Of silk or silk waste
	6215.20	- Of man-made fibres
	6215.90	- Of other textile materials
62.16	6216.00	Gloves, mittens and mitts.
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.
	6217.10	- Accessories
	6217.90	- Parts
63.01		Blankets and travelling rugs.
	6301.10	- Electric blankets
	6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton
	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
	6301.90	- Other blankets and travelling rugs
63.02		Bed linen, table linen, toilet linen and kitchen linen.
	6302.10	- Bed linen, knitted or crocheted
		- Other bed linen, printed:
	6302.21	- - Of cotton
	6302.22	- - Of man-made fibres:
	6302.29	- - Of other textile materials

HS 2007		Product Description
Heading	Sub-heading	
63.03	6302.31	- Other bed linen:
	6302.32	- - Of cotton
	6302.39	- - Of man-made fibres:
	6302.40	- - Of other textile materials
	6302.51	- Table linen, knitted or crocheted
	6302.53	- Other table linen:
	6302.59	- - Of cotton
	6302.60	- - Of man-made fibres:
	6302.91	- - Of other textile materials
	6302.93	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
	6302.99	- Other:
		- - Of cotton
		- - Of man-made fibres:
		- - Of other textile materials
		Curtains (including drapes) and interior blinds; curtain or bed valances.
	6303.12	- Knitted or crocheted:
	6303.12	- - Of synthetic fibres
	6303.91	- - Of other textile materials
63.04	6303.91	- Other:
	6303.91	- - Of cotton
	6303.99	- - Of synthetic fibres
	6303.99	- - Of other textile materials
		Other furnishing articles, excluding those of heading 94.04.
	6304.11	- Bedspreads:
	6304.19	- - Knitted or crocheted:
	6304.91	- - Other:
	6304.92	- - Knitted or crocheted:
	6304.99	- - Not knitted or crocheted, of cotton
63.05	6304.99	- - Not knitted or crocheted, of synthetic fibres
	6304.99	- - Not knitted or crocheted, of other textile materials
		Sacks and bags, of a kind used for the packing of goods.
	6305.10	- Of jute or of other textile bast fibres of heading 53.03:
	6305.20	- Of cotton
	6305.32	- Of man-made textile materials:
	6305.33	- - Flexible intermediate bulk containers:
	6305.39	- - Other, of polyethylene or polypropylene strip or the like:
	6305.90	- - Other:
		- Of other textile materials:

HS 2007		Product Description
Heading	Sub-heading	
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
	6306.12	- Tarpaulins, awnings and sunblinds:
	6306.19	- - Of synthetic fibres
		- - Of other textile materials:
	6306.22	- Tents:
	6306.29	- - Of synthetic fibres
	6306.30	- - Of other textile materials:
	6306.40	- Sails
		- Pneumatic mattresses:
63.07	6306.91	- Other:
	6306.99	- - Of cotton
		- - Of other textile materials:
		Other made up articles, including dress patterns.
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:
63.08	6307.20	- Life-jackets and life-belts
	6307.90	- Other:
	6308.00	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.
63.09	6309.00	Worn clothing and other worn articles.
64.05		Other footwear.
	6405.20	- With uppers of textile materials
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	- Uppers and parts thereof, other than stiffeners:
		- Other:
65.01	6406.99	- - Of other materials:
	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.
65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.

HS 2007		Product Description
Heading	Sub-heading	
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
	6505.90	- Other
66.01		Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas).
	6601.10	- Garden or similar umbrellas
	6601.91	- Other:
	6601.99	- - Having a telescopic shaft
		- - Other
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).
	7019.19	- Slivers, rovings, yarn and chopped strands:
	7019.19.10	- - Other:
		- - - Yarn
	7019.51	- Other woven fabrics:
	7019.52	- - Of a width not exceeding 30 cm
		- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex
	7019.59	- - Other
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.
	8707.21	- Other parts and accessories of bodies (including cabs):
		- - Safety seat belts:
88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.
	9113.90	- Other
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, 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.
	9404.90	- Other:
	ex.9404.90	<i>(Pillows and cushions of cotton; quilts, eiderdowns; comforters and similar articles of textile materials)</i>

HS 2007		Product Description
Heading	Sub-heading	
95.03	9503.00	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.
	9503.00.22	- Dolls: - - Parts and accessories: - - - Garments and garments accessories; footwear and headgear
96.12	9612.10	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.
	9612.10.10	- Ribbons: - - Of textile fabric

ANNEX 4

ITA Products in AHTN 2007

No.	AHTN 2007	Description
1.	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.
2.	7017.10.10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers
3.	7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers
4.	8419.39.11	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies
5.	8419.89.13	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies
6.	8419.89.19	- - - - Other
7.	8420.10.10	- - Apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components
8.	8420.91.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components
9.	8420.99.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photosensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components
10.	8424.89.40	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components
11.	8428.20.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies

No.	AHTN 2007	Description
12.	8428.33.20	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies
13.	8428.39.30	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies
14.	8428.90.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies
15.	8431.39.40	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies
16.	8443.19.00	- - Other
17.	8443.31.10	- - - Printer-copiers, printing by the ink-jet process
18.	8443.31.20	- - - Printer-copiers, printing by the laser process
19.	8443.31.30	- - - Combination printer-copier-facsimile machines
20.	8443.31.90	- - - Other
21.	8443.32.10	- - - Dot matrix printers
22.	8443.32.20	- - - Ink-jet printers
23.	8443.32.30	- - - Laser printers
24.	8443.32.40	- - - Facsimile machines
25.	8443.32.50	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards
26.	8443.32.90	- - - Other
27.	8443.39.11	- - - - Colour
28.	8443.39.19	- - - - Other
29.	8443.39.20	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process), operating by converting the original document into digital code
30.	8443.39.30	- - - Other photocopying apparatus incorporating an optical system
31.	8443.99.10	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards
32.	8443.99.20	- - - Ink-filled printer cartridges
33.	8443.99.30	- - - Paper feeders and sorters
34.	8443.99.90	- - - Other
35.	8456.90.10	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards
36.	8456.90.20	- - Wet processing equipment for the application by immersion of electrochemical solutions, whether or not for the purpose of removing material on printed circuit boards or printed wiring boards
37.	8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74

No.	AHTN 2007	Description
38.	8465.91.10	- - - kW For scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, electrically operated
39.	8465.92.10	- - - For routing printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates
40.	8465.95.10	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm
41.	8465.99.50	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards
42.	8466.10.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
43.	8466.20.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
44.	8466.30.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
45.	8466.92.10	- - - For machines of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50
46.	8466.93.20	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10
47.	8466.94.00	- - For machines of heading 84.62 or 84.63
48.	8469.00.10	- Word-processing machines
49.	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
50.	8470.21.00	- - Incorporating a printing device
51.	8470.29.00	- - Other
52.	8470.30.00	- Other calculating machines
53.	8470.50.00	- Cash registers
54.	8470.90.10	- - Postage-franking machines
55.	8470.90.20	- - Accounting machines

No.	AHTN 2007	Description
56.	8470.90.90	- - Other
57.	8471.30.10	- - Handheld computers including palmtops and personal digital assistants (PDAs)
58.	8471.30.20	- - Laptops including notebooks and subnotebooks
59.	8471.30.90	- - Other
60.	8471.41.10	- - - Personal computers excluding portable computers of subheading 8471.30
61.	8471.41.90	- - - Other
62.	8471.49.10	- - - Personal computers excluding portable computers of subheading 8471.30
63.	8471.49.90	- - - Other
64.	8471.50.10	- - Processing units for personal (including portable) computers
65.	8471.50.90	- - Other
66.	8471.60.30	- - Computer keyboards
67.	8471.60.40	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens
68.	8471.60.50	- - Plotters
69.	8471.60.90	- - Other
70.	8471.70.10	- - Floppy disk drives
71.	8471.70.20	- - Hard disk drives
72.	8471.70.30	- - Tape drives
73.	8471.70.40	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives
74.	8471.70.50	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology
75.	8471.70.91	- - - Backup management systems
76.	8471.70.99	- - - Other
77.	8471.80.10	- - Control and adaptor units
78.	8471.80.70	- - Sound cards or video cards
79.	8471.80.90	- - Other
80.	8471.90.10	- - Bar code readers
81.	8471.90.20	- - Optical character readers, document or image scanners
82.	8471.90.90	- - Other
83.	8472.90.10	- - Automatic teller machines
84.	8473.10.10	- - Printed circuit assemblies for word-processing
85.	8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29
86.	8473.29.00	- - Other
87.	8473.30.10	- - Assembled printed circuit boards
88.	8473.30.90	- - Other
89.	8473.40.11	- - - Parts, including printed circuit assemblies for automatic teller machines
90.	8473.40.20	- - For non-electrically operated machines
91.	8473.50.11	- - - Suitable for use with the machines of heading 84.71

No.	AHTN 2007	Description
92.	8473.50.19	- - - Other
93.	8473.50.20	- - For non-electrically operated machines
94.	8477.80.31	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards
95.	8477.90.32	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards
96.	8479.89.20	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process
97.	8479.89.30	- - - Other, electrically operated
98.	8479.90.20	- - Of goods of subheading 8479.89.20
99.	8486.10.10	- - Apparatus for rapid heating of semiconductor wafers
100.	8486.10.20	- - Spin dryers for semiconductor wafer processing
101.	8486.10.30	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers
102.	8486.10.40	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips
103.	8486.10.50	- - Grinding, polishing and lapping machines for processing of semiconductor wafers
104.	8486.10.60	- - Apparatus for growing or pulling monocrystal semiconductor boules
105.	8486.10.90	- - Other
106.	8486.20.11	- - - Chemical vapour deposition apparatus for semiconductor production
107.	8486.20.12	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers
108.	8486.20.13	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production
109.	8486.20.21	- - - Ion implanters for doping semiconductor materials
110.	8486.20.31	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers
111.	8486.20.32	- - - Equipment for dry-etching patterns on

No.	AHTN 2007	Description
112.	8486.20.33	semiconductor materials - - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers
113.	8486.20.39	- - - Other
114.	8486.20.41	- - - Direct write-on-wafer apparatus
115.	8486.20.42	- - - Step and repeat aligners
116.	8486.20.49	- - - Other
117.	8486.20.51	- - - Dicing machines for scribing or scoring semiconductor wafers
118.	8486.20.59	- - - Other
119.	8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam
120.	8486.20.92	- - - Machines for bending, folding and straightening semiconductor leads
121.	8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
122.	8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
123.	8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials
124.	8486.20.99	- - - Other
125.	8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates
126.	8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays
127.	8486.30.30	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates
128.	8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices
129.	8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices
130.	8486.40.30	- - Moulds for manufacture of semiconductor devices
131.	8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
132.	8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
133.	8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of

No.	AHTN 2007	Description
134.	8486.40.70	semiconductor wafers or reticles - - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates
135.	8486.90.11	- - - Of apparatus for rapid heating of semiconductor wafers
136.	8486.90.13	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers
137.	8486.90.14	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools
138.	8486.90.15	- - - - Other
139.	8486.90.16	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers
140.	8486.90.17	- - - Of apparatus for growing or pulling monocrystal semiconductor boules
141.	8486.90.21	- - - Of chemical vapour deposition apparatus for semiconductor production
142.	8486.90.23	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment
143.	8486.90.24	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools
144.	8486.90.25	- - - - Other
145.	8486.90.26	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools
146.	8486.90.27	- - - - Other
147.	8486.90.28	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor or devices on semiconductor wafers
148.	8486.90.29	- - - Other
149.	8486.90.31	- - - Of apparatus for dry etching patterns on flat panel display substrates
150.	8486.90.32	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools
151.	8486.90.33	- - - - Other
152.	8486.90.34	- - - Of chemical vapour deposition apparatus for flat panel display production
153.	8486.90.36	- - - Of apparatus for physical deposition on flat panel display substrates

No.	AHTN 2007	Description
154.	8486.90.41	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices
155.	8486.90.42	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors
156.	8486.90.43	- - - Of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices
157.	8486.90.44	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
158.	8486.90.45	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
159.	8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies
160.	8504.40.11	- - - Uninterrupted power supplies (UPS)
161.	8504.40.19	- - - Other
162.	8504.50.10	- - Inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus
163.	8504.50.20	- - Chip type fixed inductors
164.	8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10
165.	8507.80.11	- - - Of a kind used for laptop (including notebook and subnotebook) computers
166.	8507.80.19	- - - Other
167.	8513.90.90	- - Other
168.	8514.20.20	- - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs
169.	8514.30.20	- - Electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs
170.	8514.90.20	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of PCB/PWBs or PCAs
171.	8515.19.10	- - - Machines and apparatus for soldering components on PCB/PWBs
172.	8515.90.20	- - Parts of machine apparatus for soldering components on PCB/PWBs
173.	8517.11.00	- - Line telephone sets with cordless handsets
174.	8517.12.00	- - Telephones for cellular networks or for other wireless networks
175.	8517.18.00	- - Other
176.	8517.61.00	- - Base stations
177.	8517.62.10	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual

No.	AHTN 2007	Description
178.	8517.62.21	conferences - - - Control and adaptor units, including gateways, bridges and routers
179.	8517.62.29	- - - Other
180.	8517.62.30	- - - Telephonic or telegraphic switching apparatus
181.	8517.62.41	- - - Modems including cable modems and modem cards
182.	8517.62.42	- - - Concentrators or multiplexers
183.	8517.62.49	- - - Other
184.	8517.62.51	- - - Wireless LANs
185.	8517.62.53	- - - Other transmission apparatus for radio-telephony or radio- telegraphy
186.	8517.62.59	- - - Other
187.	8517.62.61	- - - For radio-telephony or radio-telegraphy
188.	8517.62.69	- - - Other
189.	8517.62.90	- - - Other
190.	8517.69.10	- - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers
191.	8517.69.20	- - - For radio-telephony or radio-telegraphy
192.	8517.69.90	- - - Other
193.	8517.70.10	- - - Of control and adaptor units including gateways, bridges, routers
194.	8517.70.21	- - - Of cellular telephones
195.	8517.70.29	- - - Other
196.	8517.70.31	- - - For line telephony or line telegraphy
197.	8517.70.32	- - - For radio-telephony or radio-telegraphy
198.	8517.70.39	- - - Other
199.	8517.70.40	- - - Antennae of a kind used with apparatus for radio-telephony or radio-telegraphy
200.	8517.70.91	- - - For line telephony or line telegraphy
201.	8517.70.92	- - - For radio-telephony or radio-telegraphy
202.	8517.70.99	- - - Other
203.	8518.10.11	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter of not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use
204.	8518.29.20	- - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use
205.	8518.30.40	- - - Line telephone handsets
206.	8518.40.20	- - - Used as repeaters in line telephony
207.	8518.40.30	- - - Used as repeaters in telephony other than line telephony
208.	8518.90.10	- - - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies
209.	8519.50.00	- - - Telephone answering machines
210.	8519.81.10	- - - Pocket size cassette recorders, the dimensions of

No.	AHTN 2007	Description
211.	8519.81.20	- - - which do not exceed 170 mm x 100 mm x 45 mm Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power
212.	8522.90.20	- - Printed circuit board assemblies for telephone answering machines
213.	8523.29.11	- - - - Computer tapes, unrecorded
214.	8523.29.19	- - - - Other
215.	8523.29.21	- - - - Video tapes, unrecorded
216.	8523.29.29	- - - - Other
217.	8523.29.31	- - - - Computer tapes, in pancake or in jumbo forms, unrecorded
218.	8523.29.32	- - - - Other computer tapes, unrecorded
219.	8523.29.33	- - - - Other, in pancake or in jumbo forms, unrecorded
220.	8523.29.39	- - - - Other
221.	8523.29.41	- - - - Of a kind used for reproducing phenomena other than sound or image
222.	8523.29.42	- - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
223.	8523.29.43	- - - - Other, unrecorded
224.	8523.29.91	- - - - Of a kind suitable for computer use, unrecorded
225.	8523.29.92	- - - - Of a kind used for reproducing phenomena other than sound or image
226.	8523.29.93	- - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
227.	8523.29.99	- - - - Other
228.	8523.40.11	- - - Of a kind suitable for computer use, unrecorded
229.	8523.40.12	- - - Of a kind used for reproducing phenomena other than sound or image
230.	8523.40.14	- - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
231.	8523.40.19	- - - Other
232.	8523.40.91	- - - Of a kind suitable for computer use, unrecorded
233.	8523.40.92	- - - Of a kind used for reproducing phenomena other than sound or image

No.	AHTN 2007	Description
234.	8523.40.94	- - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
235.	8523.40.99	- - - Other
236.	8523.51.10	- - - Of a kind suitable for computer use, unrecorded
237.	8523.51.20	- - - Of a kind used for reproducing phenomena other than sound or image
238.	8523.51.30	- - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
239.	8523.51.90	- - - Other
240.	8523.52.00	- - "Smart cards"
241.	8523.59.10	- - - Proximity cards and tags
242.	8523.59.20	- - - Other, of a kind suitable for computer use, unrecorded
243.	8523.59.30	- - - Other, of a kind used for reproducing phenomena other than sound or image
244.	8523.59.40	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
245.	8523.59.90	- - - Other
246.	8523.80.10	- - Of a kind suitable for computer use, unrecorded
247.	8523.80.20	- - Of a kind used for reproducing phenomena other than sound or image
248.	8523.80.30	- - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media
249.	8523.80.90	- - Other
250.	8525.60.00	- Transmission apparatus incorporating reception apparatus
251.	8525.80.10	- - Web cameras
252.	8525.80.20	- - Digital cameras and video camera recorders
253.	8526.10.10	- - Radar apparatus, ground based, or of a kind for incorporation in civil aircraft, or of a kind used solely

No.	AHTN 2007	Description
254.	8526.91.10	on sea-going vessels - - - Radio navigational aid apparatus, of a kind for used in civil aircraft, or of a kind used solely on sea-going vessels
255.	8527.19.11	- - - - Portable
256.	8527.19.19	- - - - Other
257.	8528.41.10	- - - Colour
258.	8528.41.20	- - - Black and white or other monochrome
259.	8528.49.10	- - - Colour
260.	8528.51.10	- - - Projection type flat panel display units
261.	8528.51.20	- - - Other, colour
262.	8528.51.30	- - - Other, black and white or other monochrome
263.	8528.59.10	- - - Colour
264.	8528.61.10	- - - Flat panel display types
265.	8528.61.90	- - - Other
266.	8528.69.00	- - - Other
267.	8528.71.10	- - - Set top boxes which have a communication function
268.	8529.10.40	- - Aerial filters and separators
269.	8529.90.20	- - Of decoders
270.	8529.90.40	- - Of digital cameras or video camera recorders
271.	8529.90.51	- - - For goods of subheading 8525.50 or 8525.60
272.	8529.90.52	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99
273.	8529.90.53	- - - - For flat panel displays
274.	8529.90.54	- - - - Other, for television receivers
275.	8529.90.55	- - - - Other
276.	8529.90.59	- - - Other
277.	8529.90.91	- - - For television receivers
278.	8529.90.94	- - - For flat panel displays
279.	8529.90.99	- - - Other
280.	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)
281.	8531.80.20	- - Flat panel displays (including electro luminescence, plasma and other technologies)
282.	8531.90.10	- - Parts including printed circuit assemblies of subheading 8531.20 or 8531.80.20
283.	8532.21.00	- - Tantalum
284.	8532.22.00	- - Aluminium electrolytic
285.	8532.23.00	- - Ceramic dielectric, single layer
286.	8532.24.00	- - Ceramic dielectric, multilayer
287.	8532.25.00	- - Dielectric of paper or plastics
288.	8532.29.00	- - Other
289.	8532.30.00	- Variable or adjustable (pre-set) capacitors
290.	8532.90.00	- Parts
291.	8533.10.10	- - Surface mounted
292.	8533.10.90	- - Other
293.	8533.21.00	- - For a power handling capacity not exceeding 20 W

No.	AHTN 2007	Description
294.	8533.31.00	- - For a power handling capacity not exceeding 20 W
295.	8533.39.00	- - Other
296.	8533.40.00	- Other variable resistors, including rheostats and potentiometers
297.	8533.90.00	- Parts
298.	8534.00.10	- Single-sided
299.	8534.00.20	- Double-sided
300.	8534.00.30	- Multi-layer
301.	8534.00.90	- Other
302.	8536.50.50	- - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts; electromechanical snap-action switches for a current not exceeding 11 amps
303.	8536.69.31	- - - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in radio equipment
304.	8536.69.39	- - - - Other
305.	8536.90.11	- - - Of a kind suitable for domestic use, having a rated current carrying capacity of less than 16 amps; of a kind suitable for use in electric fans or in radio equipment
306.	8536.90.19	- - - Other
307.	8537.10.20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25
308.	8537.10.30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
309.	8538.10.11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
310.	8538.10.21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices
311.	8538.90.12	- - - Parts of goods of subheading 8536.50.50, 8536.69.30 or 8536.90.10
312.	8538.90.13	- - - Parts of goods of subheading 8537.10.20
313.	8540.40.10	- - For use with articles of heading 85.25
314.	8540.40.90	- - Other
315.	8541.10.00	- Diodes, other than photosensitive or light emitting diodes
316.	8541.21.00	- - With a dissipation rate of less than 1 W
317.	8541.29.00	- - Other
318.	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices
319.	8541.40.10	- - Light emitting diodes
320.	8541.40.20	- - Photocells, including photodiodes and phototransistors

No.	AHTN 2007	Description
321.	8541.40.90	- - Other
322.	8541.50.00	- Other semiconductor devices
323.	8541.60.00	- Mounted piezo-electric crystals
324.	8541.90.00	- Parts
325.	8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits
326.	8542.32.00	- - Memories
327.	8542.33.00	- - Amplifiers
328.	8542.39.00	- - Other
329.	8542.90.00	- Parts
330.	8543.30.20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on PCB/PWB substrates
331.	8543.70.30	- - Electrical machines with translation or dictionary functions
332.	8543.70.40	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of PCB/PWBs or PCAs; Machines for curing material by ultra-violet light for the manufacture of PCB/PWBs or PCAs
333.	8543.90.20	- - Of goods of subheading 8543.30.20
334.	8543.90.30	- - Of goods of subheading 8543.70.30
335.	8543.90.40	- - Of goods of subheading 8543.70.40
336.	8543.90.90	- - Other
337.	8544.42.11	- - - Telephone, telegraph and radio relay cables, submarine
338.	8544.42.19	- - - Other
339.	8544.42.20	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V
340.	8544.49.11	- - - Telephone, telegraph and radio relay cables, submarine
341.	8544.49.19	- - - Other
342.	8544.70.10	- - Telephone, telegraph and radio relay cables, submarine
343.	8544.70.90	- - Other
344.	8548.90.10	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text
345.	8548.90.20	- - Printed circuit assemblies including such assemblies for external connections
346.	8548.90.90	- - Other
347.	8803.90.10	- - Of telecommunication satellites
348.	9006.10.10	- - Laser photo plotters
349.	9006.91.10	- - - For laser photo plotters of subheading 9006.10.10
350.	9010.50.10	- - Apparatus for the projection or drawing of circuit

No.	AHTN 2007	Description
351.	9010.90.30	patterns on sensitized substrates for the manufacture of PCB/PWBs - - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs
352.	9013.80.10	- - Optical error verification and repair apparatus for PCB/PWBs and PCAs
353.	9013.80.20	- - Liquid crystal devices
354.	9013.90.10	- - Parts and accessories of goods of subheading 9013.20
355.	9013.90.30	- - Other, of goods of subheading 9013.10 or 9013.80
356.	9013.90.40	- - Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs
357.	9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machines
358.	9014.90.10	- - Of instruments and apparatus incorporating or working in conjunction with an automatic data processing machines of a kind used on ships
359.	9017.10.10	- - Plotters
360.	9017.20.30	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs
361.	9017.20.40	- - Photo plotters for the manufacture of PCB/PWBs
362.	9017.20.50	- - Other plotters
363.	9017.90.20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs
364.	9017.90.30	- - Parts and accessories of photo plotters for the manufacture of PCB/PWBs
365.	9017.90.40	- - Parts and accessories including printed circuit assemblies of plotters
366.	9022.19.10	- - - X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies
367.	9022.90.10	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs
368.	9026.10.10	- - Level gauges for motor vehicles, electrically operated
369.	9026.10.20	- - Level gauges for motor vehicles, not electrically operated
370.	9026.10.30	- - Other, electrically operated
371.	9026.10.90	- - Other, not electrically operated
372.	9026.20.10	- - Pressure gauges for motor vehicles, electrically operated
373.	9026.20.20	- - Pressure gauges for motor vehicles, not electrically operated
374.	9026.20.30	- - Other, electrically operated
375.	9026.20.40	- - Other, not electrically operated
376.	9026.80.10	- - Electrically operated
377.	9026.80.20	- - Not electrically operated
378.	9026.90.10	- - For electrically operated instruments and apparatus

No.	AHTN 2007	Description
379.	9026.90.20	- - Not electrically operated instruments and apparatus
380.	9027.20.10	- - Electrically operated
381.	9027.20.20	- - Not electrically operated
382.	9027.30.10	- - Electrically operated
383.	9027.30.20	- - Not electrically operated
384.	9027.50.10	- - Electrically operated
385.	9027.50.20	- - Not electrically operated
386.	9027.80.20	- - Coagulometers
387.	9027.80.30	- - Other, electrically operated
388.	9027.80.40	- - Other, not electrically operated
389.	9027.90.10	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes
390.	9030.33.10	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device
391.	9030.33.20	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures
392.	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)
393.	9030.82.10	- - - Wafer probers
394.	9030.82.90	- - - Other
395.	9030.84.10	- - - Instruments and apparatus, with a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs
396.	9030.89.10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on PCB/PWBs and PCAs, other than those covered within subheading 9030.39
397.	9030.90.20	- - Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs and PCAs
398.	9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs
399.	9030.90.90	- - Other
400.	9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices
401.	9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers
402.	9031.49.20	- - - Optical error verification and repair apparatus for

No.	AHTN 2007	Description
403.	9031.49.30	PCB/PWBs and PCAs - - - Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs
404.	9031.90.11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; measuring surface particulate contamination on semiconductor wafers
405.	9031.90.12	- - - Of optical error verification and repair apparatus for PCB/PWBs and PCAs
406.	9031.90.13	- - - Of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs
407.	9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships
408.	9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs
409.	9032.90.10	- - Of goods of subheading 9032.89.10
410.	9032.90.20	- - Of goods of subheading 9032.89.20

ANNEX 5

PRINCIPLES AND GUIDELINES FOR CALCULATING REGIONAL VALUE CONTENT ON THE ATIGA

A. Principles to Determine Cost for Regional Value Content

- i. **Materiality** – all cost material to the evaluation, assessment and determination of origin;
- ii. **Consistency** – costing allocation method should be consistent unless justified by commercial reality;
- iii. **Reliability** – costing information must be reliable and supported by appropriate information;
- iv. **Relevance** – costs must be allocated based on objective and quantifiable data;
- v. **Accuracy** – costing methodology should provide an accurate representation of the cost element in question;
- vi. **Application of GAAP of the exporting country** – costing information must be prepared in accordance with the generally accepted accounting principles and this includes the avoidance of double-counting of cost items;
- vii. **Currency** – updated costing information from existing accounting and costing records of companies should be used to calculate origin.

B. Guidelines for Costing Methodologies

- i. **Actual Costs** – basis for actual costs should be defined by the company. Actual costs should include all direct and indirect costs incurred in producing the product;
- ii. **Projected and Budgeted Costs** – projected costs may be used if it is justified. Companies should provide variance analysis and proof during the period origin is claimed to indicate accuracy of projections;
- iii. **Standards Costs** – the basis for standards costs should be indicated. Companies should provide evidence that the costs are used for accounting purposes;
- iv. **Average/Moving Average Costs** – average costs may be used if justified; the basis for calculating average costs, including time

period, etc. should be highlighted. Companies should provide variance analysis and proof during the period origin is claimed to indicate accuracy of average costs;

- v. **Fixed Costs** – fixed costs should be apportioned according to sound cost accounting principles. They should be a representative reflection of unit costs for the company in the particular period in question. The method for apportionment should be indicated.

ANNEX 6**IMPLEMENTING GUIDELINES FOR PARTIAL
CUMULATION UNDER ARTICLE 30 (2) ON ASEAN
CUMULATIVE RULES OF ORIGIN**

For the purposes of implementing paragraph 2 of Article 30 of this Agreement:

- (a)* a good shall be deemed to be eligible for partial cumulation, if at least twenty percent (20%) of the Regional Value Content (RVC) of the good is originating in the Member State where working or processing of the good has taken place;
- (b)* RVC of the good specified in paragraph (a) shall be calculated in accordance with the formula provided in Article 29 of this Agreement;
- (c)* a good exported under this arrangement shall not be eligible for tariff preference accorded by the importing Member State under this Agreement;
- (d)* a good exported under this arrangement shall be accompanied by a valid Certificate of Origin (Form D) duly and prominently marked "Partial Cumulation";
- (e)* the relevant sections of the Annex 8 (Operational Certification Procedures), including Rule 18 (retroactive check) and 19 (verification visit), shall be applicable to Certificate(s) of Origin (Form D) issued for partial cumulation purposes.

ANNEX 7
ORIGINAL (DUPLICATE/ TRIPLICATE)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN TRADE IN GOODS AGREEMENT/ ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM D Issued in _____ (Country) See Overleaf Notes			
2. Goods consigned to (Consignee's name, address, country)		For Official Use ☐ Preferential Treatment Given Under ASEAN Trade in Goods Agreement _____ ☐ Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme _____ ☐ Preferential Treatment Not Given (Please state reason/s) _____ Signature of Authorised Signatory of the Importing Country			
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge					
5. Item number	6. Marks and numbers on packages				
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) and that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to (Importing Country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13 ☐ Third Country Invoicing ☐ Exhibition ☐ Accumulation ☐ De Minimis ☐ Back-to-Back CO ☐ Issued Retroactively ☐ Partial Cumulation			12. Certification (Continued)		
13 (Continued)					

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Trade in Goods Agreement (ATIGA) or the ASEAN Industrial Cooperation (AICO) Scheme:
 BRUNEI DARUSSALAM CAMBODIA INDONESIA
 LAO PDR MALAYSIA MYANMAR
 PHILIPPINES SINGAPORE THAILAND
 VIETNAM

2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the ATIGA or the AICO Scheme are that goods sent to any Member States listed above must:
 - (i) fall within a description of products eligible for concessions in the country of destination;
 - (ii) comply with the consignment conditions in accordance with Article 32 (Direct Consignment) of Chapter 3 of the ATIGA; and
 - (iii) comply with the origin criteria set out in Chapter 3 of the ATIGA.

3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter and/or producer must indicate in Box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly obtained or produced in the exporting Member State satisfying Article 27 (Wholly Obtained) of the ATIGA	"WO"
(b) Goods satisfying Article 28 (Non-wholly obtained) of the ATIGA • Regional Value Content • Change in Tariff Classification • Specific Processes • Combination Criteria	Percentage of Regional Value Content, example "40%" The actual CTC rule, example "CC" or "CTH" or "CTSH" or "SP" The actual combination criterion, example "CTSH + 35%"
(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"PC x%", where x would be the percentage of Regional Value Content of less than 40%, example "PC 25%"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer and any trade mark shall also be specified.
6. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
7. EXPORTER: The term "Exporter" in Box 11 may include the manufacturer or the producer.
8. FOR OFFICIAL USE: The Customs Authority of the importing Member State must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
9. MULTIPLE ITEMS: For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.
10. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 11 (Back-to-back CO) of Annex 8 of the ATIGA, the "Back-to-Back CO" box should be ticked (√).
12. EXHIBITIONS: In cases where goods are sent from the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into a Member State, in accordance with Rule 22 of Annex 8 of the ATIGA, the "Exhibitions" box should be ticked (√) and the name and address of the exhibition indicated in box 2.
13. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with paragraph 2 of Rule 10 of Annex 8 of the ATIGA, the "Issued Retroactively" box should be ticked (√).
14. ACCUMULATION: In cases where goods originating in a Member State are used in another Member State as materials for finished goods, in accordance with

paragraph 1 of Article 30 of the ATIGA, the “Accumulation” box should be ticked (√).

15. PARTIAL CUMULATION (PC): If the Regional Value Content of the material is less than forty percent (40%), the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with paragraph 2 of Article 30 of the ATIGA , the “Partial Cumulation” box should be ticked (√).
16. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB value, in accordance with Article 33 of the ATIGA, the “De Minimis” box should be ticked (√).

ANNEX 8

OPERATIONAL CERTIFICATION PROCEDURE FOR THE RULES OF ORIGIN UNDER CHAPTER 3

For the purposes of implementing the Rules of Origin set out in Chapter 3 (hereinafter referred to as “ASEAN ROO”), the following operational procedures on the issuance and verification of the Certificate of Origin (Form D) and other related administrative matters shall be observed.

Rule 1 Definitions

For the purposes of this Annex:

- (a) **back-to-back Certificate of Origin** means a Certificate of Origin issued by an intermediate exporting Member State based on the Certificate of Origin issued by the first exporting Member State;
- (b) **exporter** means a natural or juridical person located in the territory of a Member State where a good is exported from by such a person;
- (c) **importer** means a natural or juridical person located in the territory of a Member State where a good is imported into by such a person;
- (d) **issuing authority** means the Government authority of the exporting Member State designated to issue a Certificate of Origin (Form D) and notified to all the other Member States in accordance with this Annex ; and
- (e) **producer** means a natural or juridical person who carries out production as set out in Article 25 (Rules of Origins) of this Agreement in the territory of a Member State.

Rule 2 Specimen Signatures and Official Seals of the Issuing Authorities

1. Each Member State shall provide a list of the names, addresses, specimen signatures and specimen of official seals of its issuing authorities, in hard copy and soft copy format, through the ASEAN Secretariat for dissemination to other Member States in soft copy format. Any change in the said list shall be promptly provided in the same manner.
2. The specimen signatures and official seals of the issuing authorities, compiled by the ASEAN Secretariat, shall be updated annually. Any Certificate of Origin (Form D) issued by an official not included in the

list referred to in paragraph 1 shall not be honoured by the receiving Member State.

Rule 3

Supporting Documents

For the purposes of determining originating status, the issuing authorities shall have the right to request for supporting documentary evidence or to carry out check(s) considered appropriate in accordance with respective laws and regulations of a Member State.

Rule 4

Pre-exportation Verification

1. The producer and/or exporter of the good, or its authorized representative, shall apply to the issuing authority, in accordance with the Member State's laws and regulations, requesting pre-exportation examination of the origin of the good. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of the said good to be exported thereafter. The pre-exportation examination may not apply to the good of which, by its nature, origin can be easily determined.
2. For locally-procured materials, self-declaration by the final manufacturer exporting under this Agreement shall be used as a basis when applying for the issuance of the Certificate of Origin (Form D).

Rule 5

Application for Certificate of Origin

At the time of carrying out the formalities for exporting the products under preferential treatment, the exporter or his authorized representative shall submit a written application for the Certificate of Origin (Form D) together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin (Form D).

Rule 6

Examination of Application for a Certificate of Origin

The issuing authority shall, to the best of its competence and ability, carry out proper examination, in accordance with the laws and regulations of the Member State, upon each application for a Certification of Origin (Form D) to ensure that:

- (a) The application and the Certificate of Origin (Form D) are duly completed and signed by the authorised signatory;
- (b) The origin of the product is in conformity with the provisions of Chapter 3 of this Agreement;
- (c) The other statements of the Certificate of Origin (Form D) correspond to supporting documentary evidence submitted;
- (d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the products to be exported;
- (e) Multiple items declared on the same Certificate of Origin (Form D) shall be allowed provided that each item qualifies separately in its own right.

Rule 7 **Certificate of Origin (Form D)**

- 1. The Certificate of Origin (Form D) must be on ISO A4 size white paper in conformity to the specimen shown in Annex 7 of this Agreement. It shall be made in the English language.
- 2. The Certificate of Origin (Form D) shall comprise one (1) original and two (2) carbon copies (Duplicate and Triplicate).
- 3. Each Certificate of Origin (Form D) shall bear a reference number separately given by each place or office of issuance.
- 4. Each Certificate of Origin (Form D) shall bear the manually executed signature and seal of the authorised issuing authority.
- 5. The original copy shall be forwarded by the exporter to the importer for submission to the customs authority at the port or place of importation. The duplicate shall be retained by the issuing authority in the exporting Member State. The triplicate shall be retained by the exporter.

Rule 8 **Declaration of Origin Criterion**

To implement the provisions of Article 26 of this Agreement, the Certificate of Origin (Form D) issued by the final exporting Member State shall indicate the relevant applicable origin criterion in Box 8.

Rule 9
Treatment of Erroneous Declaration in the Certificate of Origin

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin (Form D). Any alteration shall be made by:

- (a) striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin (Form D) and certified by the issuing authorities. Unused spaces shall be crossed out to prevent any subsequent addition; or
- (b) issuing a new Certificate of Origin (Form D) to replace the erroneous one.

Rule 10
Issuance of the Certificate of Origin

- 1. The Certificate of Origin (Form D) shall be issued by the issuing authorities of the exporting Member State at the time of exportation or soon thereafter whenever the products to be exported can be considered originating in that Member State within the meaning of Chapter 3 of this Agreement.
- 2. In exceptional cases where a Certificate of Origin (Form D) has not been issued at the time of exportation or no later than three (3) days from the declared shipment date, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively but no longer than one (1) year from the date of shipment and shall be duly and prominently marked "Issued Retroactively".

Rule 11
Back-to-Back Certificate of Origin

The issuing authority of the intermediate Member State may issue a back-to-back Certificate of Origin in an application is made by the exporter, provided that:

- (a) a valid original Certificate of Origin (Form D) is presented. In the case where no original Certificate of Origin (Form D) is presented, its certified true copy shall be presented;
- (b) the back-to-back Certificate of Origin issued should contain some of the same information as the original Certificate of Origin (Form D). In particular, every column in the back-to-back Certificate of Origin should

be completed. FOB price of the intermediate Member State in Box 9 should also be reflected in the back-to-back Certificate of Origin;

- (c) For partial export shipments, the partial export value shall be shown instead of the full value of the original Certificate of Origin (Form D). The intermediate Member State will ensure that the total quantity re-exported under the partial shipment does not exceed the total quantity of the Certificate of Origin (Form D) from the first Member State when approving the back-to-back Certificate of Origin to the exporters;
- (d) In the event that the information is not complete and/or circumvention is suspected, the final importing Member State(s) could request that the original Certificate of Origin (Form D) be submitted to their respective customs authority;
- (e) Verification procedures as set out in Rules 18 and 19 are also applied to Member State issuing the back-to-back Certificate of Origin.

Rule 12

Loss of the Certificate of Origin

In the event of theft, loss or destruction of a Certificate of Origin (Form D), the exporter may apply in writing to the issuing authorities for a certified true copy of the original and the triplicate to be made out on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in Box 12. This copy shall bear the date of issuance of the original Certificate of Origin. The certified true copy of a Certificate of Origin (Form D) shall be issued no longer than one (1) year from the date of issuance of the original Certificate of Origin (Form D).

Rule 13

Presentation of the Certificate of Origin

1. For the purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Member State at the time of import, a declaration, a Certificate of Origin (Form D) including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Member State) and other documents as required in accordance with the laws and regulations of the importing Member State.
2. In cases when a Certificate of Origin (Form D) is rejected by the customs authority of the importing Member State, the subject Certificate of Origin (Form D) shall be marked accordingly in Box 4 and the original Certificate of Origin (Form D) shall be returned to the issuing authority within a reasonable period not exceeding sixty (60) days. The issuing

authority shall be duly notified of the grounds for the denial of tariff preference.

3. In the case where Certificates of Origin (Form D) are not accepted, as stated in the preceding paragraph, the importing Member State should accept and consider the clarifications made by the issuing authorities and assess again whether or not the Form D application can be accepted for the granting of the preferential treatment. The clarifications should be detailed and exhaustive in addressing the grounds of denial of preference raised by the importing Member State.

Rule 14 **Validity Period of the Certificate of Origin**

The following time limit for the presentation of the Certificate of Origin (Form D) shall be observed:

- (a) The Certificate of Origin (Form D) shall be valid for a period of twelve (12) months from the date of issuance and must be submitted to the customs authorities of the importing Member State within that period.
- (b) Where the Certificate of Origin (Form D) is submitted to the customs authorities of the importing Member State after the expiration of the time limit for its submission, such Certificate of Origin (Form D) is still to be accepted when failure to observe the time limit results from *force majeure* or other valid causes beyond the control of the exporter; and
- (c) In all cases, the customs authorities in the importing Member State may accept such Certificate of Origin (Form D) provided that the goods have been imported before the expiration of the time limit of the said Certificate of Origin (Form D).

Rule 15 **Waiver of Certificate of Origin**

In the case of consignments of goods originating in the exporting Member State and not exceeding US\$ 200.00 FOB, the production of Certificate of Origin (Form D) shall be waived and the use of simplified declaration by the exporter that the goods in question have originated in the exporting Member State will be accepted. Goods sent through the post not exceeding US\$ 200.00 FOB shall also be similarly treated.

Rule 16 **Treatment of Minor Discrepancies**

1. Where the ASEAN origin of the goods is not in doubt, the discovery of minor discrepancies, such as typographical error in the statements

made in the Certificate of Origin (Form D) and those made in the documents submitted to the customs authorities of the importing Member State for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the Certificate of Origin (Form D), if it does in fact correspond to the goods submitted.

2. In cases where the exporting Member State and importing Member State have different tariff classifications for a good subject to preferential tariffs, the goods shall be released at the MFN rates or at the higher preferential rate, subject to the compliance of the applicable ROO, and no penalty or other charges shall be imposed in accordance with relevant laws and regulations of the importing Member State. Once the classification differences have been resolved, the correct rate shall be applied and any overpaid duty shall be refunded if applicable, in accordance with relevant laws and regulations of the importing Member State, as soon as the issues have been resolved.
3. For multiple items declared under the same Certificate of Origin (Form D), a problem encountered with one of the items listed shall not affect or delay the granting of preferential treatment and customs clearance of the remaining items listed in the Certificate of Origin (Form D). Rule 18(c) may be applied to the problematic items.

Rule 17

Record Keeping Requirement

1. For the purposes of the verification process pursuant to Rules 18 and 19, the producer and/or exporter applying for the issuance of a Certificate of Origin (Form D) shall, subject to the laws and regulations of the exporting Member State, keep its supporting records for application for not less than three (3) years from the date of issuance of the Certificate of Origin (Form D).
2. The application for Certificates of Origin (Form D) and all documents related to such application shall be retained by the issuing authorities for not less than three (3) years from the date of issuance.
3. Information relating to the validity of the Certificate of Origin (Form D) shall be furnished upon request of the importing Member State by an official authorised to sign the Certificate of Origin (Form D) and certified by the appropriate Government authorities.
4. Any information communicated between the Member States concerned shall be treated as confidential and shall be used for the validation of Certificates of Origin (Form D) purposes only.

Rule 18

Retroactive Check

The importing Member State may request the issuing authority of the exporting Member State to conduct a retroactive check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof. Upon such request, the issuing authority of the exporting Member State shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices, within a six-month timeframe, specified at the date of exportation subject to the following conditions:

- (a) The request for retroactive check shall be accompanied with the Certificate of Origin (Form D) concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin (Form D) may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) The issuing authority receiving a request for retroactive check shall respond to the request promptly and reply within ninety (90) days after the receipt of the request;
- (c) The customs authorities of the importing Member State may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud;
- (d) The issuing authority shall promptly transmit the results of the verification process to the importing Member State which shall then determine whether or not the subject good is originating. The entire process of retroactive check including the process of notifying the issuing authority of the exporting Member State the result of determination whether or not the good is originating shall be completed within one hundred and eighty (180) days. While awaiting the results of the retroactive check, paragraph (c) shall be applied.

Rule 19

Verification Visit

If the importing Member State is not satisfied with the outcome of the retroactive check, it may, under exceptional cases, request for verification visits to the exporting Member State.

- (a) Prior to the conduct of a verification visit, an importing Member State, shall:

- (i) Deliver a written notification of its intention to conduct the verification visit to:
 - (1) the exporter/producer whose premises are to be visited;
 - (2) the issuing authority of the Member State in whose territory the verification visit is to occur;
 - (3) the customs authorities of the Member State in whose territory the verification visit is to occur; and
 - (4) the importer of the goods subject of the verification visit.
- (ii) The written notification mentioned in paragraph (a)(i) shall be as comprehensive as possible including, among others:
 - (1) the name of the customs authorities issuing the notification;
 - (2) the name of the exporter/producer whose premises are to be visited;
 - (3) the proposed date for the verification visit;
 - (4) the coverage of the proposed verification visit, including reference to the goods subject of the verification; and
 - (5) the names and designation of the officials performing the verification visit.
- (iii) Obtain the written consent of the exporter/producer whose premises are to be visited.
- (b) When a written consent from the exporter/producer is not obtained within thirty (30) days upon receipt of the notification pursuant to paragraph (a)(i), the notifying Member State, may deny preferential treatment to the goods that would have been subject of the verification visit.
- (c) The issuing authority receiving the notification may postpone the proposed verification visit and notify the importing Member State of such intention. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or for a longer period as the concerned Member States may agree.
- (d) The Member State conducting the verification visit shall provide the exporter/producer whose goods are the subject of the verification and the relevant issuing authority with a written determination of whether or not the subject goods qualify as originating goods.

- (e) Any suspended preferential treatment shall be reinstated upon the written determination referred to in paragraph (d) that the goods qualify as originating goods.
- (f) The exporter/producer will be allowed thirty (30) days, from receipt of the written determination, to provide in writing comments or additional information regarding the eligibility of the goods. If the goods are still found to be non-originating, the final written determination will be communicated to the issuing authority within thirty (30) days from receipt of the comments/additional information from the exporter/producer.
- (g) The verification visit process, including the actual visit and determination of whether the subject goods are originating or not, shall be carried out and its results communicated to the issuing authority within a maximum of one hundred and eighty (180) days. While awaiting the results of the verification visit, Rule 18(c) on the suspension of preferential treatment shall be applied.

Rule 20

Confidentiality

Member States shall maintain, in accordance with their laws, the confidentiality of classified business information collected in the process of verification pursuant to Rules 18 and 19 and shall protect that information from disclosure that could prejudice the competitive position of the person who provided the information. The classified business information may only be disclosed to those authorities responsible for the administration and enforcement of origin determination.

Rule 21

Documentation for Implementing Article 32 (2) (b) (Direct Consignment)

For the purposes of implementing Article 32 (2)(b) of this Agreement, where transportation is effected through the territory of one or more non-Member State, the following shall be produced to the Government authorities of the importing Member State:

- (a) A through Bill of Lading issued in the exporting Member State;
- (b) A Certificate of Origin (Form D) issued by the relevant Government authorities of the exporting Member State;
- (c) A copy of the original commercial invoice in respect of the goods; and

- (d) Supporting documents in evidence that the requirements of Article 32(2)(b) paragraphs (i), (ii) and (iii) of this Agreement are being complied with.

Rule 22

Exhibition Goods

1. Goods sent from an exporting Member State for exhibition in another Member State and sold during or after the exhibition for importation into a Member State shall be granted preferential treatment accorded under this Agreement on the condition that the goods meet the requirements as set out in Rule of Origin of this Agreement, provided that it is shown to the satisfaction of the relevant Government authorities of the importing Member State that:
 - (a) An exporter has dispatched those goods from the territory of the exporting Member State to the Member State where the exhibition is held and has exhibited them there;
 - (b) The exporter has sold the goods or transferred them to a consignee in the importing Member State;
 - (c) The goods have been consigned during the exhibition or immediately thereafter to the importing Member State in the state in which they were sent for the exhibition.
2. For the purposes of implementing paragraph 1, the Certificate of Origin (Form D) shall be provided to the relevant Government authorities of the importing Member State. The name and address of the exhibition must be indicated. The relevant Government authorities of the Member State where the exhibition took place may provide evidence together with supporting documents prescribed in Rule 21(d) for the identification of the products and the conditions under which they were exhibited.
3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with the view to the sale of foreign goods and where the goods remain under customs control during the exhibition.

Rule 23

Third Country Invoicing

1. Relevant Government authorities in the importing Member State shall accept Certificates of Origin (Form D) in cases where the sales invoice is issued either by a company located in a third country or by an ASEAN exporter for the account of the said company, provided that the goods meet the requirements of Rule of Origin of this Agreement.

2. The exporter shall indicate “third country invoicing” and such information as name and country of the company issuing the invoice in the Certificate of Origin (Form D).

Rule 24
Action against Fraudulent Acts

1. When it is suspected that fraudulent acts in connection with the Certificate of Origin (Form D) have been committed, the Government authorities concerned shall cooperate in the action to be taken in the respective Member State against the persons involved.
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- 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 sport 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. Special Provisions.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED 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.

JADUAL KETIGA/*THIRD SCHEDULE*[Subperenggan 7/*Subparagraph 7*]**SINGKATAN-SINGKATAN DAN SIMBOL-SIMBOL/
(ABBREVIATIONS AND SYMBOLS)**

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolts-ampere(s)
kvar	kilovolts-ampere(s)-reactive
kW	kilowatt(s)
1,000 kWh	1,000 kilowatt hour
l	litre(s)
m	metre(s)
m-	meta-
m ²	square metre(s)
m ³	cubic metre(s)

m ³ (*)	cubic metre(s) at a pressure of 1013 bar and a 1013 mbar and a temperature of 15°C.
μCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	Number
<i>o</i> -	ortho-
<i>p</i> -	para-
RM	Ringgit Malaysia
RON	Research Octane Number
stk	stick(s)
t	tonne(s)
u(pack)	packs
u	pieces/ items
2u	pairs
12u	dozens
100u	hundred of pieces/ items
1,000u	thousand of pieces/ items
UV	ultra-violet
V	volts(s)
vol.	volume
W	watt(s)
w.i.t.h.	whichever is the higher
%	percent
x°	x degree(s)
yr	year
g.v.w	gross vehicle weight

JADUAL KEDUA/SECOND SCHEDULE**PERINTAH DUTI KASTAM/CUSTOMS DUTIES****[Subperenggan 3(1), 3(2), 3(3), 4(1), 4(2) dan 4(3)/Subparagraph 3(1), 3(2), 3(3), 4(1), 4(2) and 4(3)]****SECTION I****LIVE ANIMALS; ANIMAL PRODUCTS****Section Notes.**

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

- This Chapter covers all live animals except—
 - Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - Cultures of micro-organisms and other products of heading 30.02; and
 - Animals of heading 95.08.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
01.01		Live horses, asses, mules and hinnies.				
		- Horses:				
	0101.21.00 00	- - Pure-bred breeding animals	u	Nil	Nil	0%
	0101.29.00 00	- - Other	u	Nil	Nil	0%
	0101.30	- Asses:				
	0101.30.10 00	- - Pure-bred breeding animals	u	Nil	Nil	0%
	0101.30.90 00	- - Other	u	Nil	Nil	0%
01.02	0101.90.00 00	- Other	u	Nil	Nil	0%
		Live bovine animals.				
		- Cattle:				
	0102.21.00 00	- - Pure-bred breeding animals	u	Nil	5%	0%
	0102.29	- - Other:				
	0102.29.10	- - - Male cattle (including oxen):				
		- - - - For slaughter:				
	0102.29.10 11	- - - - - Oxen	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
01.03	0102.29.10 19	- - - - - Other	u	Nil	5%	0%
		- - - - - Other:				
	0102.29.10 91	- - - - - Oxen	u	Nil	Nil	0%
	0102.29.10 99	- - - - - Other	u	Nil	5%	0%
	0102.29.90	- - - Other:				
	0102.29.90 10	- - - - For slaughter	u	Nil	5%	0%
	0102.29.90 90	- - - - Other	u	Nil	5%	0%
		- Buffalo:				
	0102.31.00 00	- - Pure-bred breeding animals	u	Nil	5%	0%
	0102.39.00	- - Other:				
	0102.39.00 10	- - - For slaughter	u	Nil	5%	0%
	0102.39.00 90	- - - Other	u	Nil	5%	0%
	0102.90	- Other:				
	0102.90.10 00	- - Pure-bred breeding animals	u	Nil	5%	0%
	0102.90.90	- - Other:				
	0102.90.90 10	- - - For slaughter	u	Nil	5%	0%
	0102.90.90 90	- - - Other	u	Nil	5%	0%
		Live swine.				
	0103.10.00 00	- Pure-bred breeding animals	u	Nil	Nil	0%
		- Other:				
	0103.91.00 00	- - Weighing less than 50 kg	u	TRQ as specified in Appendix B	Nil	0%
	0103.92.00 00	- - Weighing 50 kg or more	u	TRQ as specified in Appendix B	Nil	0%
01.04		Live sheep and goats.				
	0104.10	- Sheep:				
	0104.10.10 00	- - Pure-bred breeding animals	u	Nil	Nil	0%
	0104.10.90 00	- - Other	u	Nil	Nil	0%
	0104.20	- Goats:				
	0104.20.10 00	- - Pure-bred breeding animals	u	Nil	5%	0%
	0104.20.90 00	- - Other	u	Nil	5%	0%
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:				
	0105.11	- - Fowls of the species <i>Gallus domesticus</i> :				
	0105.11.10 00	- - - Breeding fowls	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
01.06	0105.11.90 00	- - - Other	u	TRQ as specified in Appendix B	Nil	0%
	0105.12	- - Turkeys:				
	0105.12.10 00	- - - Breeding turkeys	u	Nil	Nil	0%
	0105.12.90 00	- - - Other	u	Nil	Nil	0%
	0105.13	- - Ducks:				
	0105.13.10 00	- - - Breeding ducklings	u	Nil	Nil	0%
	0105.13.90 00	- - - Other	u	Nil	Nil	0%
	0105.14	- - Geese:				
	0105.14.10 00	- - - Breeding goslings	u	Nil	Nil	0%
	0105.14.90 00	- - - Other	u	Nil	Nil	0%
	0105.15	- - Guinea fowls:				
	0105.15.10 00	- - - Breeding guinea fowls	u	Nil	Nil	0%
	0105.15.90 00	- - - Other	u	Nil	Nil	0%
		- Other:				
	0105.94	- - Fowls of the species <i>Gallus domesticus</i> :				
	0105.94.10	- - - Breeding fowls, other than fighting cocks:				
	0105.94.10 10	- - - - Weighing not more than 2 kg	u	Nil	Nil	0%
	0105.94.10 20	- - - - Other	u	Nil	Nil	0%
	0105.94.40	- - - Fighting cocks:				
	0105.94.40 10	- - - - Weighing not more than 2 kg	u	TRQ as specified in Appendix B	Nil	0%
	0105.94.40 90	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	0105.94.91 00	- - - - Weighing not more than 2 kg	u	TRQ as specified in Appendix B	Nil	0%
	0105.94.99 00	- - - - Other	u	Nil	Nil	0%
	0105.99	- - Other:				
	0105.99.10 00	- - - Breeding ducks	u	Nil	Nil	0%
	0105.99.20 00	- - - Other ducks	u	Nil	Nil	0%
	0105.99.30 00	- - - Breeding geese, turkeys and guinea fowls	u	Nil	Nil	0%
	0105.99.40 00	- - - Other geese, turkeys and guinea fowls	u	Nil	Nil	0%
		Other live animals.				
		- Mammals:				
	0106.11.00	- - Primates:				
	0106.11.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.11.00 90	- - - Other	u	Nil	5%	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	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):				
	0106.12.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.12.00 90	- - - Other	u	Nil	5%	0%
	0106.13.00	- - Camels and other camelids (<i>Camelidae</i>):				
	0106.13.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.13.00 90	- - - Other	u	Nil	5%	0%
	0106.14.00	- - Rabbits and hares:				
	0106.14.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.14.00 90	- - - Other	u	Nil	5%	0%
	0106.19.00	- - Other:				
	0106.19.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.19.00 90	- - - Other	u	Nil	5%	0%
	0106.20.00	- Reptiles (including snakes and turtles):				
	0106.20.00 10	- - For zoos and pets	u	Nil	Nil	0%
	0106.20.00 90	- - Other	u	Nil	5%	0%
		- Birds:				
	0106.31.00	- - Birds of prey:				
	0106.31.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.31.00 90	- - - Other	u	Nil	5%	0%
	0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos):				
	0106.32.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.32.00 90	- - - Other	u	Nil	5%	0%
	0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>):				
	0106.33.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.33.00 90	- - - Other	u	Nil	5%	0%
	0106.39.00	- - Other:				
	0106.39.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.39.00 90	- - - Other	u	Nil	5%	0%
		- Insects:				
	0106.41.00	- - Bees:				
	0106.41.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.41.00 90	- - - Other	u	Nil	5%	0%
	0106.49.00	- - Other:				
	0106.49.00 10	- - - For zoos and pets	u	Nil	Nil	0%
	0106.49.00 90	- - - Other	u	Nil	5%	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0106.90.00	- Other:				
	0106.90.00 10	- - For zoos and pets	u	Nil	Nil	0%
	0106.90.00 90	- - Other	u	Nil	5%	0%

Chapter 2
Meat and edible meat offal

Chapter 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).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
02.01		Meat of bovine animals, fresh or chilled.				
	0201.10.00 00	- Carcasses and half-carcasses	kg	Nil	Nil	0%
	0201.20.00 00	- Other cuts with bone in	kg	Nil	Nil	0%
	0201.30.00 00	- Boneless	kg	Nil	Nil	0%
02.02		Meat of bovine animals, frozen.				
	0202.10.00 00	- Carcasses and half-carcasses	kg	Nil	Nil	0%
	0202.20.00 00	- Other cuts with bone in	kg	Nil	Nil	0%
	0202.30.00 00	- Boneless	kg	Nil	Nil	0%
02.03		Meat of swine, fresh, chilled or frozen.				
		- Fresh or chilled:				
	0203.11.00 00	- - Carcasses and half-carcasses	kg	TRQ as specified in Appendix B	Nil	0%
	0203.12.00 00	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	Nil	0%
	0203.19.00 00	- - Other	kg	Nil	Nil	0%
		- Frozen:				
	0203.21.00 00	- - Carcasses and half-carcasses	kg	TRQ as specified in Appendix B	Nil	0%
	0203.22.00 00	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	Nil	0%
02.04	0203.29.00 00	- - Other	kg	Nil	Nil	0%
		Meat of sheep or goats, fresh, chilled or frozen.				
	0204.10.00 00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Other meat of sheep, fresh or chilled:				
	0204.21.00 00	- - Carcasses and half-carcasses	kg	Nil	Nil	0%
	0204.22.00 00	- - Other cuts with bone in	kg	Nil	Nil	0%
	0204.23.00 00	- - Boneless	kg	Nil	Nil	0%
	0204.30.00 00	- Carcasses and half-carcasses of lamb, frozen	kg	Nil	Nil	0%
		- Other meat of sheep, frozen:				
	0204.41.00 00	- - Carcasses and half-carcasses	kg	Nil	Nil	0%
	0204.42.00 00	- - Other cuts with bone in	kg	Nil	Nil	0%
	0204.43.00 00	- - Boneless	kg	Nil	Nil	0%
	0204.50.00 00	- Meat of goats	kg	Nil	Nil	0%
02.05	0205.00.00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	Nil	Nil	0%
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.				
	0206.10.00 00	- Of bovine animals, fresh or chilled	kg	Nil	Nil	0%
		- Of bovine animals, frozen:				
	0206.21.00 00	- - Tongues	kg	Nil	Nil	0%
	0206.22.00 00	- - Livers	kg	Nil	Nil	0%
	0206.29.00 00	- - Other	kg	Nil	Nil	0%
	0206.30.00 00	- Of swine, fresh or chilled	kg	Nil	Nil	0%
		- Of swine, frozen:				
	0206.41.00 00	- - Livers	kg	Nil	Nil	0%
	0206.49.00 00	- - Other	kg	Nil	Nil	0%
	0206.80.00 00	- Other, fresh or chilled	kg	Nil	Nil	0%
	0206.90.00 00	- Other, frozen	kg	Nil	Nil	0%
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 00	- - Not cut in pieces, fresh or chilled	kg	TRQ as specified in Appendix B	Nil	0%
	0207.12.00 00	- - Not cut in pieces, frozen	kg	TRQ as specified in Appendix B	Nil	0%
	0207.13.00 00	- - Cuts and offal, fresh or chilled	kg	TRQ as specified in Appendix B	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0207.14	- - Cuts and offal, frozen:				
	0207.14.10 00	- - - Wings	kg	TRQ as specified in Appendix C	Nil	0%
	0207.14.20 00	- - - Thighs	kg	TRQ as specified in Appendix C	Nil	0%
	0207.14.30 00	- - - Livers	kg	TRQ as specified in Appendix C	Nil	0%
		- - - Other:				
	0207.14.91 00	- - - - Mechanically deboned or separated meat	kg	TRQ as specified in Appendix C	Nil	0%
	0207.14.99 00	- - - - Other	kg	TRQ as specified in Appendix C	Nil	0%
		- Of turkeys:				
	0207.24.00 00	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil	0%
	0207.25.00 00	- - Not cut in pieces, frozen	kg	Nil	Nil	0%
	0207.26.00 00	- - Cuts and offal, fresh or chilled	kg	Nil	Nil	0%
	0207.27	- - Cuts and offal, frozen:				
	0207.27.10 00	- - - Livers	kg	Nil	Nil	0%
		- - - Other:				
	0207.27.91 00	- - - - Mechanically deboned or separated meat	kg	Nil	Nil	0%
	0207.27.99 00	- - - - Other	kg	Nil	Nil	0%
		- Of ducks:				
	0207.41.00 00	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil	0%
	0207.42.00 00	- - Not cut in pieces, frozen	kg	Nil	Nil	0%
	0207.43.00 00	- - Fatty livers, fresh or chilled	kg	Nil	Nil	0%
	0207.44.00 00	- - Other, fresh or chilled	kg	Nil	Nil	0%
	0207.45.00 00	- - Other, frozen	kg	Nil	Nil	0%
		- Of geese:				
	0207.51.00 00	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil	0%
	0207.52.00 00	- - Not cut in pieces, frozen	kg	Nil	Nil	0%
	0207.53.00 00	- - Fatty livers, fresh or chilled	kg	Nil	Nil	0%
	0207.54.00 00	- - Other, fresh or chilled	kg	Nil	Nil	0%
	0207.55.00 00	- - Other, frozen	kg	Nil	Nil	0%
	0207.60.00	- Of Guinea fowls:				
	0207.60.00 10	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil	0%
	0207.60.00 20	- - Not cut in pieces, frozen	kg	Nil	Nil	0%
	0207.60.00 30	- - Fatty livers, fresh or chilled	kg	Nil	Nil	0%
	0207.60.00 40	- - Other, fresh or chilled	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
02.08	0207.60.00 50	- - Other, frozen	kg	Nil	Nil	0%
		Other meat and edible meat offal, fresh, chilled or frozen.				
	0208.10.00 00	- Of rabbits or hares	kg	Nil	Nil	0%
	0208.30.00 00	- Of primates	kg	Nil	Nil	0%
	0208.40	- 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):				
	0208.40.10 00	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	Nil	Nil	0%
	0208.40.90 00	- - Other	kg	Nil	Nil	0%
	0208.50.00 00	- Of reptiles (including snakes and turtles)	kg	Nil	Nil	0%
	0208.60.00 00	- Of camels and other camelids (<i>Camelidae</i>)	kg	Nil	Nil	0%
	0208.90	- Other:				
02.09	0208.90.10 00	- - Frogs' legs	kg	Nil	Nil	0%
	0208.90.90 00	- - Other	kg	Nil	Nil	0%
		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.				
02.10	0209.10.00 00	- Of pigs	kg	Nil	Nil	0%
	0209.90.00 00	- Other	kg	Nil	Nil	0%
		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.				
		- Meat of swine:				
	0210.11.00	- - Hams, shoulders and cuts thereof, with bone in:				
	0210.11.00 10	- - - Hams	kg	Nil	Nil	0%
	0210.11.00 90	- - - Other	kg	Nil	Nil	0%
	0210.12.00 00	- - Bellies (streaky) and cuts thereof	kg	Nil	Nil	0%
	0210.19	- - Other:				
	0210.19.30 00	- - - Bacon or boneless hams	kg	Nil	Nil	0%
	0210.19.90	- - - Other:				
	0210.19.90 10	- - - - Salted pork	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0210.19.90 90	- - - - Other	kg	Nil	Nil	0%
	0210.20.00	- Meat of bovine animals:				
	0210.20.00 10	- - Beef and veal	kg	Nil	Nil	0%
	0210.20.00 90	- - Other	kg	Nil	Nil	0%
		- Other, including edible flours and meals of meat or meat offal:				
	0210.91.00 00	- - Of primates	kg	Nil	Nil	0%
	0210.92	- - 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):				
	0210.92.10 00	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	Nil	Nil	0%
	0210.92.90 00	- - - Other	kg	Nil	Nil	0%
	0210.93.00 00	- - Of reptiles (including snakes and turtles)	kg	Nil	Nil	0%
	0210.99	- - Other:				
	0210.99.10 00	- - - Freeze dried chicken dice	kg	Nil	Nil	0%
	0210.99.20 00	- - - Dried pork skin	kg	Nil	Nil	0%
	0210.99.90	- - - Other:				
		- - - - Poultry liver:				
	0210.99.90 11	- - - - - Salted or in brine	kg	Nil	Nil	0%
	0210.99.90 12	- - - - - Dried or smoked	kg	Nil	Nil	0%
	0210.99.90 90	- - - - Other	kg	Nil	Nil	0%

Chapter 3
Fish and crustaceans, molluscs and other
aquatic invertebrates

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.01		Live fish.				
		- Ornamental fish:				
	0301.11	- - Freshwater:				
	0301.11.10 00	- - - Fry	u	Nil	Nil	0%
		- - - Other:				
	0301.11.91 00	- - - - Koi carp (<i>Cyprinus carpio</i>)	u	Nil	Nil	0%
	0301.11.92 00	- - - - Goldfish (<i>Carassius auratus</i>)	u	Nil	Nil	0%
	0301.11.93 00	- - - - Siamese fighting fish (<i>Beta splendens</i>)	u	Nil	Nil	0%
	0301.11.94 00	- - - - Oscars (<i>Astonotus ocellatus</i>)	u	Nil	Nil	0%
	0301.11.95 00	- - - - Arowanas (<i>Scleropages formosus</i>)	u	Nil	Nil	0%
	0301.11.99 00	- - - - Other	u	Nil	Nil	0%
	0301.19	- - Other:				
	0301.19.10 00	- - - Fry	u	Nil	Nil	0%
	0301.19.90 00	- - - Other	u	Nil	Nil	0%
		- Other live fish:				
	0301.91.00 00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.02	0301.92.00 00	- - Eels (<i>Anguilla</i> spp.)	kg	Nil	Nil	0%
	0301.93	- - 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>):				
	0301.93.10 00	- - - Breeding, other than fry	kg	Nil	Nil	0%
	0301.93.90 00	- - - Other	kg	Nil	Nil	0%
	0301.94.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	Nil	0%
	0301.95.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	Nil	0%
	0301.99	- - Other:				
		- - - Milkfish or lapu-lapu fry:				
	0301.99.11 00	- - - - Breeding	kg	Nil	Nil	0%
	0301.99.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other fish fry:				
	0301.99.21 00	- - - - Breeding	kg	Nil	Nil	0%
	0301.99.29 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other, marine fish:				
	0301.99.31 00	- - - - Milkfish, breeding	kg	Nil	Nil	0%
	0301.99.39 00	- - - - Other	kg	Nil	Nil	0%
	0301.99.40 00	- - - Other, freshwater fish	kg	Nil	Nil	0%
		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.				
		- Salmonidae, excluding livers and roes:				
	0302.11.00 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	Nil	Nil	0%
	0302.13.00 00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Nil	Nil	0%
	0302.14.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	Nil	0%
	0302.19.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0302.21.00 00	- 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: - Halibut (<i>Reinhardtius</i> <i>hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	kg	Nil	Nil	0%
	0302.22.00 00	- Plaice (<i>Pleuronectes platessa</i>)	kg	Nil	Nil	0%
	0302.23.00 00	- Sole (<i>Solea spp.</i>)	kg	Nil	Nil	0%
	0302.24.00 00	- Turbots (<i>Psetta maxima</i>)	kg	Nil	Nil	0%
	0302.29.00 00	- Other	kg	Nil	Nil	0%
	0302.31.00 00	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes: - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil	Nil	0%
	0302.32.00 00	- Yellowfin tunas (<i>Thunnus</i> <i>albacares</i>)	kg	Nil	Nil	0%
	0302.33.00 00	- Skipjack or stripe-bellied bonito	kg	Nil	Nil	0%
	0302.34.00 00	- Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil	Nil	0%
	0302.35.00 00	- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	Nil	0%
	0302.36.00 00	- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	Nil	0%
	0302.39.00 00	- Other	kg	Nil	Nil	0%
	0302.41.00 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea</i> <i>pallasii</i>), anchovies (<i>Engraulis</i> <i>spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:				
	0302.42.00 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	Nil	0%
	0302.43.00 00	- Anchovies (<i>Engraulis spp.</i>)	kg	Nil	Nil	0%
	0302.43.00 00	- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0302.44.00 00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil	Nil	0%
	0302.45.00 00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Nil	Nil	0%
	0302.46.00 00	- - Cobia (<i>Rachycentron canadum</i>)	kg	Nil	Nil	0%
	0302.47.00 00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil	0%
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:				
	0302.51.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil	0%
	0302.52.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	Nil	0%
	0302.53.00 00	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	Nil	0%
	0302.54.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	Nil	0%
	0302.55.00 00	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Nil	Nil	0%
	0302.56.00 00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Nil	Nil	0%
	0302.59.00 00	- - Other	kg	Nil	Nil	0%
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:				
	0302.71.00 00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil	0%
	0302.72	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):				
	0302.72.10 00	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)	kg	Nil	Nil	0%
	0302.72.90 00	- - - Other	kg	Nil	Nil	0%
	0302.73	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylophar yngodon piceus</i>):				
	0302.73.10 00	- - - Mrigal (<i>Cirrhinus cirrhosus</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0302.73.90 00	- - - Other	kg	Nil	Nil	0%
	0302.74.00 00	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	Nil	0%
	0302.79.00 00	- - Other	kg	Nil	Nil	0%
		- Other fish, excluding livers and roes:				
	0302.81.00 00	- - Dogfish and other sharks	kg	Nil	Nil	0%
	0302.82.00 00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	Nil	0%
	0302.83.00 00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil	0%
	0302.84.00 00	- - Seabass (<i>Dicentrarchus spp.</i>)	kg	Nil	Nil	0%
	0302.85.00 00	- - Seabream (<i>Sparidae</i>)	kg	Nil	Nil	0%
		- - Other:				
		- - - Marine fish:				
	0302.89.12 00	- - - - Longfin mojarra (<i>Pentaplion longimanus</i>)	kg	Nil	Nil	0%
	0302.89.13 00	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	kg	Nil	Nil	0%
	0302.89.14 00	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	kg	Nil	Nil	0%
	0302.89.15 00	- - - - Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	kg	Nil	Nil	0%
	0302.89.16 00	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	kg	Nil	Nil	0%
	0302.89.17 00	- - - - Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	kg	Nil	Nil	0%
	0302.89.18 00	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	kg	Nil	Nil	0%
	0302.89.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	0302.89.22 00	- - - - Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.03	0302.89.24 00	- - - - Snakeskin gourami (<i>Trichogaster pectoralis</i>)	kg	Nil	Nil	0%
	0302.89.26 00	- - - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>Pomadasys argenteus</i>)	kg	Nil	Nil	0%
	0302.89.27 00	- - - - Hilsa shad (<i>Tenualosa ilisha</i>)	kg	Nil	Nil	0%
	0302.89.28 00	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	kg	Nil	Nil	0%
	0302.89.29 00	- - - - Other	kg	Nil	Nil	0%
	0302.90.00 00	- Livers and roes	kg	Nil	Nil	0%
		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.				
		- Salmonidae, excluding livers and roes:				
	0303.11.00 00	- - Sockeye salmon (<i>red salmon</i>) (<i>Oncorhynchus nerka</i>)	kg	Nil	Nil	0%
	0303.12.00 00	- - Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Nil	Nil	0%
	0303.13.00 00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	Nil	0%
	0303.14.00 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	Nil	Nil	0%
	0303.19.00 00	- - Other	kg	Nil	Nil	0%
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:				
	0303.23.00 00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0303.24.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil	0%
	0303.25.00 00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg	Nil	Nil	0%
	0303.26.00 00	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	Nil	0%
	0303.29.00 00	- - Other	kg	Nil	Nil	0%
		- 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 00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil	Nil	0%
	0303.32.00 00	- - Plaice (<i>Pleuronectes platessa</i>)	kg	Nil	Nil	0%
	0303.33.00 00	- - Sole (<i>Solea spp.</i>)	kg	Nil	Nil	0%
	0303.34.00 00	- - Turbots (<i>Psetta maxima</i>)	kg	Nil	Nil	0%
	0303.39.00 00	- - Other	kg	Nil	Nil	0%
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding livers and roes:				
	0303.41.00 00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil	Nil	0%
	0303.42.00 00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil	Nil	0%
	0303.43.00 00	- - Skipjack or stripe-bellied bonito	kg	Nil	Nil	0%
	0303.44.00 00	- - Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil	Nil	0%
	0303.45.00 00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).	kg	Nil	Nil	0%
	0303.46.00 00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	Nil	0%
	0303.49.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:				
	0303.51.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	Nil	0%
	0303.53.00 00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil	Nil	0%
	0303.54.00 00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil	Nil	0%
	0303.55.00 00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Nil	Nil	0%
	0303.56.00 00	- - Cobia (<i>Rachycentron canadum</i>)	kg	Nil	Nil	0%
	0303.57.00 00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil	0%
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:				
	0303.63.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil	0%
	0303.64.00 00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	Nil	0%
	0303.65.00 00	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	Nil	0%
	0303.66.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	Nil	0%
	0303.67.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	Nil	0%
	0303.68.00 00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Nil	Nil	0%
	0303.69.00 00	- - Other	kg	Nil	Nil	0%
		- Other fish, excluding livers and roes:				
	0303.81.00 00	- - Dogfish and other sharks	kg	Nil	Nil	0%
	0303.82.00 00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	Nil	0%
	0303.83.00 00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil	0%
	0303.84.00 00	- - Seabass (<i>Dicentrarchus spp.</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0303.89	- - Other:				
		- - - Marine fish:				
	0303.89.12 00	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	kg	Nil	Nil	0%
	0303.89.13 00	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	kg	Nil	Nil	0%
	0303.89.14 00	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	kg	Nil	Nil	0%
	0303.89.15 00	- - - - Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	kg	Nil	Nil	0%
	0303.89.16 00	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	kg	Nil	Nil	0%
	0303.89.17 00	- - - - Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	kg	Nil	Nil	0%
	0303.89.18 00	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	kg	Nil	Nil	0%
	0303.89.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	0303.89.22 00	- - - - Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	kg	Nil	Nil	0%
	0303.89.24 00	- - - - Snakeskin gourami (<i>Trichogaster pectoralis</i>)	kg	Nil	Nil	0%
	0303.89.26 00	- - - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)	kg	Nil	Nil	0%
	0303.89.27 00	- - - - Hilsa shad (<i>Tenualosa ilisha</i>)	kg	Nil	Nil	0%
	0303.89.28 00	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	kg	Nil	Nil	0%
	0303.89.29 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.04	0303.90	- Livers and roes:				
	0303.90.10 00	- - Livers	kg	Nil	Nil	0%
	0303.90.20 00	- - Roes	kg	Nil	Nil	0%
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.				
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):				
	0304.31.00 00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil	0%
	0304.32.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil	0%
	0304.33.00 00	- - Nile Perch (<i>Lates niloticus</i>)	kg	Nil	Nil	0%
	0304.39.00 00	- - Other	kg	Nil	Nil	0%
		- Fresh or chilled fillets of other fish:				
	0304.41.00 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	Nil	Nil	0%
	0304.42.00 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	Nil	Nil	0%
	0304.43.00 00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Nil	Nil	0%
	0304.44.00 00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0304.45.00 00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil	0%
	0304.46.00 00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil	0%
	0304.49.00 00	- - Other	kg	Nil	Nil	0%
	0304.51.00 00	- Other, fresh or chilled: - - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus</i> <i>spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus</i> <i>spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	Nil	0%
	0304.52.00 00	- - Salmonidae	kg	Nil	Nil	0%
	0304.53.00 00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Nil	Nil	0%
	0304.54.00 00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil	0%
	0304.55.00 00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil	0%
	0304.59.00 00	- - Other - Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>carassius</i> , <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon</i> <i>piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	kg	Nil	Nil	0%
	0304.61.00 00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil	0%
	0304.62.00 00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus</i> <i>spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil	0%
	0304.63.00 00	- - Nile Perch (<i>Lates niloticus</i>)	kg	Nil	Nil	0%
	0304.69.00 00	- - Other - Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	kg	Nil	Nil	0%
	0304.71.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus</i> <i>ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil	0%
	0304.72.00 00	- - Haddock (<i>Melanogrammus</i> <i>aeglefinus</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0304.73.00 00	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	Nil	0%
	0304.74.00 00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	Nil	0%
	0304.75.00 00	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Nil	Nil	0%
	0304.79.00 00	- - Other	kg	Nil	Nil	0%
	0304.81.00 00	- Frozen fillets of other fish: - 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	Nil	Nil	0%
	0304.82.00 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	Nil	Nil	0%
	0304.83.00 00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Nil	Nil	0%
	0304.84.00 00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil	0%
	0304.85.00 00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil	0%
	0304.86.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	Nil	0%
	0304.87.00 00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg	Nil	Nil	0%
	0304.89.00 00	- - Other - Other, frozen:	kg	Nil	Nil	0%
	0304.91.00 00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil	0%
	0304.92.00 00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil	0%
	0304.93.00 00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.05	0304.94.00 00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	Nil	0%
	0304.95.00 00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	Nil	0%
	0304.99.00 00	- - Other	kg	Nil	Nil	0%
		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 00	- Flours, meals and pellets of fish, fit for human consumption	kg	Nil	Nil	0%
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:				
	0305.20.10 00	- - Of freshwater fish, dried, salted or in brine	kg	Nil	Nil	0%
	0305.20.90	- - Other:				
	0305.20.90 10	- - - Of cod	kg	Nil	Nil	0%
		- - - Of salmon:				
	0305.20.90 21	- - - - Smoked	kg	Nil	Nil	0%
	0305.20.90 22	- - - - Dried, salted or in brine	kg	7%	Nil	0%
		- - - Of other marine fish:				
	0305.20.90 31	- - - - Smoked	kg	8%	Nil	0%
	0305.20.90 32	- - - - Dried, salted or in brine	kg	7%	Nil	0%
	0305.20.90 40	- - - Of freshwater fish, smoked	kg	8%	Nil	0%
		- Fish fillets, dried, salted or in brine, but not smoked:				
	0305.31.00 00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0305.32.00 00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	7%	Nil	0%
	0305.39.00	- - Other:				
	0305.39.10 00	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua mentalis</i>)	kg	Nil	Nil	0%
	0305.39.20 00	- - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	kg	7%	Nil	0%
	0305.39.90	- - - Other:				
	0305.39.90 10	- - - - Of freshwater fish	kg	Nil	Nil	0%
	0305.39.90 20	- - - - Of marine fish	kg	7%	Nil	0%
	0305.41.00 00	- Smoked fish, including fillets, other than edible fish offal : - - 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	7%	Nil	0%
	0305.42.00 00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	7%	Nil	0%
	0305.43.00 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	7%	Nil	0%
	0305.44.00 00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> ,	kg	7%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0305.49.00 00	<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.) - - Other	kg	7%	Nil	0%
	0305.51.00 00	- Dried fish, other than edible fish offal, whether or not salted but not smoked: - - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil	0%
	0305.59	- - Other:				
	0305.59.20	- - - Marine fish:				
	0305.59.20 10	- - - - Anchovies (<i>Stolephorus spp.</i>) (Ikan bilis)	kg	7%	Nil	0%
	0305.59.20 90	- - - - Other	kg	7%	Nil	0%
	0305.59.90 00	- - - Other	kg	Nil	Nil	0%
	0305.61.00 00	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: - - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	7%	Nil	0%
	0305.62.00 00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	7%	Nil	0%
	0305.63.00 00	- - Anchovies (<i>Engraulis</i> spp.)	kg	7%	Nil	0%
	0305.64.00 00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus spp.</i> , <i>Clarias</i> spp., <i>Ictalurus spp.</i>), 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	Nil	Nil	0%
	0305.69	- - Other:				
	0305.69.10 00	- - - Marine fish	kg	7%	Nil	0%
	0305.69.90 00	- - - Other	kg	Nil	Nil	0%
	0305.71.00 00	- Fish fins, heads, tails, maws and other edible fish offal: - - Shark fins	kg	7%	Nil	0%
	0305.72	- - Fish heads, tails and maws:				
	0305.72.10	- - - Fish maws:				
	0305.72.10 10	- - - - Of cod	kg	Nil	Nil	0%
	0305.72.10 90	- - - - Other	kg	7%	Nil	0%
	0305.72.90	- - - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.06		- - - - Marine fish:				
	0305.72.90 11	- - - - - Of cod	kg	Nil	Nil	0%
	0305.72.90 19	- - - - - Other	kg	7%	Nil	0%
	0305.72.90 20	- - - - Freshwater fish	kg	Nil	Nil	0%
	0305.79.00	- - Other:				
		- - - Marine fish:				
	0305.79.00 11	- - - - Of cod	kg	Nil	Nil	0%
	0305.79.00 19	- - - - Other	kg	7%	Nil	0%
	0305.79.00 20	- - - Freshwater fish	kg	Nil	Nil	0%
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.				
		- Frozen:				
	0306.11.00 00	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	Nil	Nil	0%
	0306.12.00 00	- - Lobsters (<i>Homarus spp.</i>)	kg	Nil	Nil	0%
	0306.14	- - Crabs:				
	0306.14.10 00	- - - Soft shell crabs	kg	Nil	Nil	0%
	0306.14.90 00	- - - Other	kg	Nil	Nil	0%
	0306.15.00 00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	kg	Nil	Nil	0%
	0306.16.00 00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	Nil	Nil	0%
	0306.17	- - Other shrimps and prawns:				
	0306.17.10 00	- - - Giant tiger prawns (<i>Penaeus monodon</i>)	kg	Nil	Nil	0%
	0306.17.20 00	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	Nil	0%
	0306.17.30 00	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	kg	Nil	Nil	0%
	0306.17.90 00	- - - Other	kg	Nil	Nil	0%
	0306.19.00 00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	Nil	Nil	0%
		- Not frozen:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0306.21	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):				
	0306.21.10 00	- - - Breeding	kg	Nil	Nil	0%
	0306.21.20 00	- - - Other, live	kg	Nil	Nil	0%
	0306.21.30 00	- - - Fresh or chilled	kg	Nil	Nil	0%
		- - - Other:				
	0306.21.91	- - - - In airtight containers:				
	0306.21.91 10	- - - - - Smoked	kg	Nil	Nil	0%
	0306.21.91 90	- - - - - Other	kg	8%	Nil	0%
	0306.21.99 00	- - - - Other	kg	Nil	Nil	0%
	0306.22	- - Lobster (<i>Homarus spp.</i>):				
	0306.22.10 00	- - - Breeding	kg	Nil	Nil	0%
	0306.22.20 00	- - - Other, live	kg	Nil	Nil	0%
	0306.22.30 00	- - - Fresh or chilled	kg	Nil	Nil	0%
		- - - Other:				
	0306.22.91	- - - - In airtight containers:				
	0306.22.91 10	- - - - - Smoked	kg	Nil	Nil	0%
	0306.22.91 90	- - - - - Other	kg	8%	Nil	0%
	0306.22.99 00	- - - - Other	kg	Nil	Nil	0%
	0306.24	- - Crabs:				
	0306.24.10 00	- - - Live	kg	Nil	Nil	0%
	0306.24.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
		- - - Other:				
	0306.24.91	- - - - In airtight containers:				
	0306.24.91 10	- - - - - Smoked	kg	Nil	Nil	0%
	0306.24.91 90	- - - - - Other	kg	8%	Nil	0%
	0306.24.99 00	- - - - Other	kg	Nil	Nil	0%
	0306.25.00	- - Norway lobsters (<i>Nephrops norvegicus</i>):				
		- - - In airtight containers:				
	0306.25.00 11	- - - - Smoked	kg	Nil	Nil	0%
	0306.25.00 19	- - - - Other	kg	8%	Nil	0%
	0306.25.00 90	- - - Other	kg	Nil	Nil	0%
	0306.26	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):				
	0306.26.10 00	- - - Breeding	kg	Nil	Nil	0%
	0306.26.20 00	- - - Other, live	kg	Nil	Nil	0%
	0306.26.30 00	- - - Fresh or chilled	kg	Nil	Nil	0%
		- - - Dried:				
	0306.26.41	- - - - In airtight containers:				
	0306.26.41 10	- - - - - In shell, cooked by steaming or boiling in water	kg	8%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0306.26.41 90	- - - - - Other	kg	Nil	Nil	0%
	0306.26.49 00	- - - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	0306.26.91	- - - - - In airtight containers:				
	0306.26.91 10	- - - - - In shell, cooked by steaming or boiling in water, salted or in brine	kg	8%	Nil	0%
	0306.26.91	- - - - - Other:				
	0306.26.91 91	- - - - - - Smoked	kg	Nil	Nil	0%
	0306.26.91 99	- - - - - - Other	kg	Nil	Nil	0%
	0306.26.99	- - - - - Other:				
	0306.26.99 10	- - - - - In shell, cooked by steaming or boiling in water, salted or in brine	kg	Nil	Nil	0%
		- - - - - Other:				
	0306.26.99 91	- - - - - - Smoked	kg	Nil	Nil	0%
	0306.26.99 99	- - - - - - Other	kg	Nil	Nil	0%
	0306.27	- - Other shrimps and prawns:				
		- - - Breeding:				
	0306.27.11 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	kg	Nil	Nil	0%
	0306.27.12 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	Nil	0%
	0306.27.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other, live:				
	0306.27.21 00	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	kg	Nil	Nil	0%
	0306.27.22 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	Nil	0%
	0306.27.29 00	- - - - Other	kg	Nil	Nil	0%
		- - - Fresh or chilled:				
	0306.27.31 00	- - - - Giant tigerprawns (<i>Penaeus monodon</i>)	kg	Nil	Nil	0%
	0306.27.32 00	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	Nil	0%
	0306.27.39 00	- - - - Other	kg	Nil	Nil	0%
		- - - Dried:				
	0306.27.41	- - - - In airtight containers:				
	0306.27.41 10	- - - - In shell, cooked by steaming or boiling in water	kg	8%	Nil	0%
	0306.27.41 90	- - - - - Other	kg	Nil	Nil	0%
	0306.27.49 00	- - - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	0306.27.91	- - - - In airtight containers:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.07	0306.27.91 10	- - - - - In shell, cooked by steaming or boiling in water, salted or in brine	kg	8%	Nil	0%
		- - - - - Other:				
	0306.27.91 91	- - - - - - Smoked	kg	Nil	Nil	0%
	0306.27.91 99	- - - - - - Other	kg	Nil	Nil	0%
	0306.27.99	- - - - Other:				
	0306.27.99 10	- - - - - In shell, cooked by steaming or boiling in water, salted or in brine	kg	Nil	Nil	0%
		- - - - - Other:				
	0306.27.99 91	- - - - - - Smoked	kg	Nil	Nil	0%
	0306.27.99 99	- - - - - - Other	kg	Nil	Nil	0%
	0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
	0306.29.10 00	- - - Live	kg	Nil	Nil	0%
	0306.29.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0306.29.30 00	- - - Flours, meals and pellets	kg	Nil	Nil	0%
		- - - Other:				
	0306.29.91	- - - - In airtight containers:				
	0306.29.91 10	- - - - - Smoked	kg	Nil	Nil	0%
	0306.29.91 90	- - - - - Other	kg	8%	Nil	0%
	0306.29.99 00	- - - - Other	kg	Nil	Nil	0%
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.				
		- Oysters:				
	0307.11	- - Live, fresh or chilled:				
	0307.11.10 00	- - - Live	kg	Nil	Nil	0%
	0307.11.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.19	- - Other:				
	0307.19.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.19.20 00	- - - Dried, salted or in brine	kg	Nil	Nil	0%
	0307.19.30	- - - Smoked:				
	0307.19.30 10	- - - - In airtight containers	kg	Nil	Nil	0%
	0307.19.30 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :				
	0307.21	- - Live, fresh or chilled:				
	0307.21.10 00	- - - Live	kg	Nil	Nil	0%
	0307.21.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.29	- - Other:				
	0307.29.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.29.20	- - - Dried, salted or in brine; smoked:				
	0307.29.20 10	- - - - Dried, salted or in brine	kg	Nil	Nil	0%
		- - - - Smoked:				
	0307.29.20 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	0307.29.20 29	- - - - - Other	kg	Nil	Nil	0%
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):				
	0307.31	- - Live, fresh or chilled:				
	0307.31.10 00	- - - Live	kg	Nil	Nil	0%
	0307.31.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.39	- - Other:				
	0307.39.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.39.20	- - - Dried, salted or in brine; smoked:				
	0307.39.20 10	- - - - Dried, salted or in brine	kg	Nil	Nil	0%
		- - - - Smoked:				
	0307.39.20 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	0307.39.20 29	- - - - - Other	kg	Nil	Nil	0%
		- 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>Natoteuthis spp.</i> , <i>Sepioteuthis spp.</i>):				
	0307.41	- - Live, fresh or chilled:				
	0307.41.10 00	- - - Live	kg	Nil	Nil	0%
	0307.41.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.49	- - Other:				
	0307.49.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.49.20 00	- - - Dried, salted or in brine	kg	Nil	Nil	0%
	0307.49.30	- - - Smoked:				
	0307.49.30 10	- - - - In airtight containers	kg	Nil	Nil	0%
	0307.49.30 90	- - - - Other	kg	Nil	Nil	0%
		- Octopus (<i>Octopus spp.</i>):				
	0307.51	- - Live, fresh or chilled:				
	0307.51.10 00	- - - Live	kg	Nil	Nil	0%
	0307.51.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0307.59	- - Other:				
	0307.59.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.59.20 00	- - - Dried, salted or in brine	kg	10%	Nil	0%
	0307.59.30	- - - Smoked:				
	0307.59.30 10	- - - - In airtight containers	kg	Nil	Nil	0%
	0307.59.30 90	- - - - Other	kg	Nil	Nil	0%
	0307.60	- Snails, other than sea snails:				
	0307.60.10 00	- - Live	kg	Nil	Nil	0%
	0307.60.20	- - Fresh, chilled or frozen:				
	0307.60.20 10	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.60.20 20	- - - Frozen	kg	Nil	Nil	0%
	0307.60.30	- - Dried, salted or in brine, smoked:				
	0307.60.30 10	- - - Dried, salted or in brine	kg	Nil	Nil	0%
		- - - Smoked:				
	0307.60.30 21	- - - - In airtight containers	kg	Nil	Nil	0%
	0307.60.30 29	- - - - Other	kg	Nil	Nil	0%
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):				
	0307.71	- - Live, fresh or chilled:				
	0307.71.10 00	- - - Live	kg	Nil	Nil	0%
	0307.71.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.79	- - Other:				
	0307.79.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.79.20	- - - Dried, salted or in brine; smoked:				
	0307.79.20 10	- - - - Dried, salted or in brine	kg	Nil	Nil	0%
		- - - - Smoked:				
	0307.79.20 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	0307.79.20 29	- - - - - Other	kg	Nil	Nil	0%
		- Abalone (<i>Haliotis spp.</i>):				
	0307.81	- - Live, fresh or chilled:				
	0307.81.10 00	- - - Live	kg	Nil	Nil	0%
	0307.81.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.89	- - Other:				
	0307.89.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.89.20	- - - Dried, salted or in brine; smoked:				
	0307.89.20 10	- - - - Dried, salted or in brine	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
03.08		- - - - Smoked:				
	0307.89.20 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	0307.89.20 29	- - - - - Other	kg	Nil	Nil	0%
		- Other, including flours, meals and pellets, fit for human consumption:				
	0307.91	- - Live, fresh or chilled:				
	0307.91.10 00	- - - Live	kg	Nil	Nil	0%
	0307.91.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0307.99	- - Other:				
	0307.99.10 00	- - - Frozen	kg	Nil	Nil	0%
	0307.99.20	- - - Dried, salted or in brine; smoked:				
	0307.99.20 10	- - - - Dried, salted or in brine	kg	Nil	Nil	0%
		- - - - Smoked:				
	0307.99.20 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	0307.99.20 29	- - - - - Other	kg	Nil	Nil	0%
	0307.99.90 00	- - - Other	kg	Nil	Nil	0%
		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.				
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):				
	0308.11	- - Live, fresh or chilled:				
	0308.11.10 00	- - - Live	kg	Nil	Nil	0%
	0308.11.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0308.19	- - Other:				
	0308.19.10 00	- - - Frozen	kg	Nil	Nil	0%
	0308.19.20 00	- - - Dried, salted or in brine	kg	Nil	Nil	0%
	0308.19.30	- - - Smoked:				
	0308.19.30 10	- - - - In airtight containers	kg	Nil	Nil	0%
	0308.19.30 90	- - - - Other	kg	Nil	Nil	0%
		- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):				
	0308.21	- - Live, fresh or chilled:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0308.21.10 00	- - - Live	kg	Nil	Nil	0%
	0308.21.20 00	- - - Fresh or chilled	kg	Nil	Nil	0%
	0308.29	- - Other:				
	0308.29.10 00	- - - Frozen	kg	Nil	Nil	0%
	0308.29.20 00	- - - Dried, salted or in brine	kg	Nil	Nil	0%
	0308.29.30	- - - Smoked:				
	0308.29.30 10	- - - - In airtight containers	kg	Nil	Nil	0%
	0308.29.30 90	- - - - Other	kg	Nil	Nil	0%
	0308.30	- Jellyfish (<i>Rhopilema spp.</i>):				
	0308.30.10 00	- - Live	kg	Nil	Nil	0%
	0308.30.20 00	- - Fresh or chilled	kg	Nil	Nil	0%
	0308.30.30 00	- - Frozen	kg	Nil	Nil	0%
	0308.30.40 00	- - Dried, salted or in brine	kg	Nil	Nil	0%
	0308.30.50	- - Smoked:				
	0308.30.50 10	- - - In airtight containers	kg	Nil	Nil	0%
	0308.30.50 90	- - - Other	kg	Nil	Nil	0%
	0308.90	- Other:				
	0308.90.10 00	- - Live	kg	Nil	Nil	0%
	0308.90.20 00	- - Fresh or chilled	kg	Nil	Nil	0%
	0308.90.30 00	- - Frozen	kg	Nil	Nil	0%
	0308.90.40 00	- - Dried, salted or in brine	kg	Nil	Nil	0%
	0308.90.50	- - Smoked:				
	0308.90.50 10	- - - In airtight containers	kg	Nil	Nil	0%
	0308.90.50 90	- - - Other	kg	Nil	Nil	0%
	0308.90.90 00	- - Other	kg	Nil	Nil	0%

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

Chapter 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).

National Note.

1. For the purposes of heading 04.04, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.				
	0401.10	- Of a fat content, by weight, not exceeding 1%:				
	0401.10.10 00	- - In liquid form	kg	TRQ as specified in Appendix B	Nil	0%
	0401.10.90 00	- - Other	kg	5%	Nil	0%
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:				
	0401.20.10 00	- - In liquid form	kg	TRQ as specified in Appendix B	Nil	0%
	0401.20.90 00	- - Other	kg	5%	Nil	0%
	0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:				
	0401.40.10 00	- - Milk in liquid form	kg	TRQ as specified in Appendix B	Nil	0%
	0401.40.20 00	- - Milk in frozen form	kg	5%	Nil	0%
	0401.40.90	- - Other:				
	0401.40.90 10	- - - In liquid form	kg	Nil	Nil	0%
	0401.40.90 90	- - - In frozen form	kg	Nil	Nil	0%
	0401.50	- Of a fat content, by weight, exceeding 10%:				
	0401.50.10 00	- - In liquid form	kg	Nil	Nil	0%
	0401.50.90 00	- - Other	kg	Nil	Nil	0%
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.				
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:				
		- - Not containing added sugar or other sweetening matter:				
	0402.10.41 00	- - - In containers of a gross weight of 20 kg or more	kg	Nil	Nil	0%
	0402.10.49 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	0402.10.91 00	- - - In containers of a gross weight of 20 kg or more	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
04.03	0402.10.99 00	- - - Other	kg	Nil	Nil	0%
	0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: - - Not containing added sugar or other sweetening matter:				
	0402.21.20 00	- - - In containers of a gross weight of 20 kg or more	kg	Nil	Nil	0%
	0402.21.90 00	- - - Other	kg	Nil	Nil	0%
	0402.29	- - Other:				
	0402.29.20 00	- - - In containers of a gross weight of 20 kg or more	kg	Nil	Nil	0%
	0402.29.90 00	- - - Other	kg	Nil	Nil	0%
	0402.91.00 00	- Other: - - Not containing added sugar or other sweetening matter	kg	5%	Nil	0%
	0402.99.00 00	- - Other	kg	Nil	Nil	0%
		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	- Yogurt:				
	0403.10.20	- - In liquid form, whether or not condensed:				
	0403.10.20 10	- - - Flavoured or containing added fruit or nuts (including jam)	kg	Nil	Nil	0%
	0403.10.20 20	- - - Containing cocoa	kg	Nil	Nil	0%
	0403.10.20 90	- - - Other	kg	Nil	Nil	0%
	0403.10.90	- - Other:				
	0403.10.90 10	- - - Flavoured or containing added fruit or nuts (including jam)	kg	Nil	Nil	0%
	0403.10.90 20	- - - Containing cocoa	kg	Nil	Nil	0%
	0403.10.90 90	- - - Other	kg	Nil	Nil	0%
	0403.90	- Other:				
	0403.90.10 00	- - Buttermilk	kg	Nil	Nil	0%
	0403.90.90	- - Other:				
	0403.90.90 60	- - - Flavoured or containing added fruit or nuts (including jam)	kg	Nil	Nil	0%
	0403.90.90 70	- - - Containing cocoa	kg	Nil	Nil	0%
	0403.90.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				
	0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:				
	0404.10.00 10	- - Fresh	kg	Nil	Nil	0%
		- - Other:				
	0404.10.00 91	- - - In powder form	kg	Nil	Nil	0%
	0404.10.00 99	- - - Other	kg	Nil	Nil	0%
	0404.90.00	- Other:				
04.05	0404.90.00 10	- - For infant and young children use	kg	Nil	Nil	0%
	0404.90.00 90	- - Other	kg	Nil	Nil	0%
		Butter and other fats and oils derived from milk; dairy spreads.				
	0405.10.00 00	- Butter	kg	Nil	Nil	0%
	0405.20.00 00	- Dairy spreads	kg	Nil	Nil	0%
	0405.90	- Other:				
	0405.90.10	- - Anhydrous butterfat:				
	0405.90.10 10	- - - For use in the manufacture of reconstituted milk	kg	Nil	Nil	0%
	0405.90.10 90	- - - Other	kg	Nil	Nil	0%
	0405.90.20 00	- - Butter oil	kg	Nil	Nil	0%
	0405.90.30 00	- - Ghee	kg	Nil	Nil	0%
	0405.90.90 00	- - Other	kg	Nil	Nil	0%
04.06		Cheese and curd.				
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:				
	0406.10.10 00	- - Fresh (unripened or uncured) cheese, including whey cheese	kg	Nil	Nil	0%
	0406.10.20 00	- - Curd	kg	Nil	Nil	0%
	0406.20	- Grated or powdered cheese, of all kinds:				
	0406.20.10 00	- - In packages of a gross weight exceeding 20 kg	kg	Nil	Nil	0%
	0406.20.90 00	- - Other	kg	Nil	Nil	0%
	0406.30.00 00	- Processed cheese, not grated or powdered	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
04.07	0406.40.00 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	Nil	Nil	0%
	0406.90.00 00	- Other cheese	kg	Nil	Nil	0%
		Birds' eggs, in shell, fresh, preserved or cooked.				
		- Fertilised eggs for incubation :				
	0407.11.00 00	- - Of fowls of the species <i>Gallus domesticus</i>	100u	TRQ as specified in Appendix B	Nil	0%
	0407.19	- - Other:				
	0407.19.10 00	- - - Of ducks	100u	TRQ as specified in Appendix B	Nil	0%
	0407.19.90 00	- - - Other	100u	Nil	Nil	0%
		- Other fresh eggs:				
	0407.21.00 00	- - Of fowls of the species <i>Gallus domesticus</i>	100u	TRQ as specified in Appendix B	Nil	0%
	0407.29	- - Other:				
	0407.29.10 00	- - - Of ducks	100u	TRQ as specified in Appendix B	Nil	0%
	0407.29.90 00	- - - Other	100u	Nil	Nil	0%
	0407.90	- Other:				
	0407.90.10 00	- - Of fowls of the species <i>Gallus domesticus</i>	100u	TRQ as specified in Appendix B	Nil	0%
	0407.90.20 00	- - Of ducks	100u	TRQ as specified in Appendix B	Nil	0%
	0407.90.90 00	- - Other	100u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.				
		- Egg yolks:				
	0408.11.00 00	- - Dried	kg	Nil	Nil	0%
	0408.19.00 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	0408.91.00 00	- - Dried	kg	Nil	Nil	0%
	0408.99.00 00	- - Other	kg	Nil	Nil	0%
04.09	0409.00.00 00	Natural honey.	kg	Nil	Nil	0%
04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.				
		- Birds' nests	kg	Nil	Nil	0%
		- Other:				
	0410.00.10 00	- - Turtles' eggs	kg	Nil	Nil	0%
	0410.00.90 10	- - Other	kg	Nil	Nil	0%
	0410.00.90 90					

Chapter 5
Products of animal origin,
not elsewhere specified or included

Chapter Notes.

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
05.01	0501.00.00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	Nil	Nil	0%
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 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	Nil	Nil	0%
	0502.90.00 00	- Other	kg	Nil	Nil	0%
05.04	0504.00.00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.				
	0505.10	- Feathers of a kind used for stuffing; down:				
	0505.10.10 00	- - Duck feathers	kg	Nil	Nil	0%
	0505.10.90 00	- - Other	kg	Nil	Nil	0%
	0505.90	- Other:				
	0505.90.10 00	- - Duck feathers	kg	Nil	Nil	0%
05.06	0505.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- Ossein and bones treated with acid	kg	Nil	Nil	0%
05.07	0506.90.00 00	- Other	kg	Nil	Nil	0%
		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	- Ivory; ivory powder and waste:				
	0507.10.10 00	- - Rhinoceros horns; ivory powder and waste	kg	Nil	Nil	0%
	0507.10.90 00	- - Other	kg	Nil	Nil	0%
	0507.90	- Other:				
	0507.90.10 00	- - Horns, antlers, hooves, nails, claws and beaks	kg	Nil	Nil	0%
	0507.90.20 00	- - Tortoise-shell	kg	Nil	Nil	0%
05.08	0507.90.90 00	- - Other	kg	Nil	Nil	0%
	0508.00	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.				
	0508.00.10 00	- Coral and similar materials	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
05.10	0508.00.20 00	- Shells of molluscs, crustaceans or echinoderms	kg	Nil	Nil	0%
	0508.00.90 00	- Other	kg	Nil	Nil	0%
	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.				
	0510.00.10 00	- Cantharides	kg	Nil	Nil	0%
	0510.00.20 00	- Musk	kg	Nil	Nil	0%
05.11	0510.00.90 00	- Other	kg	Nil	Nil	0%
		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.				
	0511.10.00 00	- Bovine semen	kg	Nil	Nil	0%
	0511.91.00	- Other:				
		- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
	0511.91.00 10	- - - Fish waste	kg	Nil	Nil	0%
	0511.91.00 90	- - - Other	kg	Nil	Nil	0%
	0511.99	- - Other:				
	0511.99.10 00	- - - Domestic animal semen	kg	Nil	Nil	0%
	0511.99.20 00	- - - Silk worm eggs	kg	Nil	Nil	0%
	0511.99.30 00	- - - Natural sponges	kg	Nil	Nil	0%
	0511.99.90 00	- - - Other	kg	Nil	Nil	0%

SECTION II
VEGETABLE PRODUCTS

Section Note.

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

Chapter 6

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

Chapter 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	Nil	Nil	0%
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:				
	0601.20.10 00	- - Chicory plants	u	Nil	Nil	0%
	0601.20.20 00	- - Chicory roots	u	Nil	Nil	0%
	0601.20.90 00	- - Other	u	Nil	Nil	0%
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.				
	0602.10	- Unrooted cuttings and slips:				
	0602.10.10 00	- - Of orchids	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
06.03	0602.10.20 00	- - Of rubber trees	u	Nil	Nil	0%
	0602.10.90 00	- - Other	u	Nil	Nil	0%
	0602.20.00 00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	Nil	Nil	0%
	0602.30.00 00	- Rhododendrons and azaleas, grafted or not	u	Nil	Nil	0%
	0602.40.00 00	- Roses, grafted or not	u	Nil	Nil	0%
	0602.90	- Other:				
	0602.90.10 00	- - Rooted orchid cuttings and slips	kg	Nil	Nil	0%
	0602.90.20 00	- - Orchid seedlings	kg	Nil	Nil	0%
	0602.90.40 00	- - Budded stumps of the genus <i>Hevea</i>	kg	Nil	RM0.30 each	0%
	0602.90.50 00	- - Seedlings of the genus <i>Hevea</i>	kg	Nil	RM0.15 each	0%
	0602.90.60 00	- - Budwood of the genus <i>Hevea</i>	kg	Nil	RM2.19 per metre	0%
	0602.90.70 00	- - Leatherleaf ferns	kg	Nil	Nil	0%
	0602.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- - Roses	kg	Nil	Nil	0%
	0603.12.00 00	- - Carnations	kg	Nil	Nil	0%
	0603.13.00 00	- - Orchids	kg	Nil	Nil	0%
	0603.14.00 00	- - Chrysanthemums	kg	Nil	Nil	0%
	0603.15.00 00	- - Lilies (<i>Lilium spp.</i>)	kg	Nil	Nil	0%
	0603.19.00 00	- - Other	kg	Nil	Nil	0%
	0603.90.00 00	- Other	kg	Nil	Nil	0%
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.				
		- Fresh:				
	0604.20	- - Mosses and lichens	kg	Nil	Nil	0%
	0604.20.10 00	- - Other	kg	Nil	Nil	0%
	0604.90	- Other:				
	0604.90.10 00	- - Mosses and lichens	kg	Nil	Nil	0%
	0604.90.90 00	- - Other	kg	Nil	Nil	0%

Chapter 7
Edible vegetables and certain roots and tubers

Chapter 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 (*Marjorana 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).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
07.01		Potatoes, fresh or chilled.				
	0701.10.00 00	- Seed	kg	Nil	Nil	0%
	0701.90.00 00	- Other	kg	Nil	Nil	0%
07.02	0702.00.00 00	Tomatoes, fresh or chilled.	kg	Nil	Nil	0%
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				
	0703.10	- Onions and shallots:				
		- - Onions:				
	0703.10.11 00	- - - Bulbs for propagation	kg	Nil	Nil	0%
	0703.10.19 00	- - - Other	kg	Nil	Nil	0%
		- - Shallots:				
	0703.10.21 00	- - - Bulbs for propagation	kg	Nil	Nil	0%
	0703.10.29 00	- - - Other	kg	Nil	Nil	0%
	0703.20	- Garlic:				
	0703.20.10 00	- - Bulbs for propagation	kg	Nil	Nil	0%
	0703.20.90 00	- - Other	kg	Nil	Nil	0%
	0703.90	- Leeks and other alliaceous vegetables:				
	0703.90.10 00	- - Bulbs for propagation	kg	Nil	Nil	0%
	0703.90.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
	0704.10	- Cauliflowers and headed broccoli:				
	0704.10.10 00	- - Cauliflowers	kg	Nil	Nil	0%
	0704.10.20 00	- - Headed broccoli	kg	Nil	Nil	0%
	0704.20.00 00	- Brussels sprouts	kg	Nil	Nil	0%
	0704.90	- Other:				
		- - Cabbages:				
	0704.90.11 00	- - - Round (drumhead)	kg	TRQ as specified in Appendix B	Nil	0%
	0704.90.19 00	- - - Other	kg	Nil	Nil	0%
	0704.90.90	- - Other:				
	0704.90.90 10	- - - Chinese mustard	kg	Nil	Nil	0%
	0704.90.90 90	- - - Other	kg	Nil	Nil	0%
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.				
		- Lettuce:				
	0705.11.00 00	- - Cabbage lettuce (head lettuce)	kg	Nil	Nil	0%
	0705.19.00 00	- - Other	kg	Nil	Nil	0%
		- Chicory:				
	0705.21.00 00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	Nil	Nil	0%
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
	0706.10	- Carrots and turnips:				
	0706.10.10 00	- - Carrots	kg	Nil	Nil	0%
	0706.10.20 00	- - Turnips	kg	Nil	Nil	0%
	0706.90.00 00	- Other	kg	Nil	Nil	0%
07.07	0707.00.00 00	Cucumbers and gherkins, fresh or chilled.	kg	Nil	Nil	0%
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.				
	0708.10.00 00	- Peas (<i>Pisum sativum</i>)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
07.09	0708.20	- Beans (<i>Vigna spp., Phaseolus spp.</i>):				
	0708.20.10 00	- - French beans	kg	Nil	Nil	0%
	0708.20.20 00	- - Long beans	kg	Nil	Nil	0%
	0708.20.90 00	- - Other	kg	5%	Nil	0%
	0708.90.00 00	- Other leguminous vegetables	kg	Nil	Nil	0%
		Other vegetables, fresh or chilled.				
	0709.20.00 00	- Asparagus	kg	Nil	Nil	0%
	0709.30.00 00	- Aubergines (egg-plants)	kg	Nil	Nil	0%
	0709.40.00 00	- Celery other than celeriac	kg	Nil	Nil	0%
		- Mushrooms and truffles:				
	0709.51.00 00	- - Mushrooms of the genus <i>Agaricus</i>	kg	Nil	Nil	0%
	0709.59	- - Other:				
	0709.59.10 00	- - - Truffles	kg	Nil	Nil	0%
	0709.59.90 00	- - - Other	kg	Nil	Nil	0%
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
	0709.60.10 00	- - Chillies (fruits of genus <i>Capsicum</i>)	kg	Nil	Nil	0%
	0709.60.90 00	- - Other	kg	Nil	Nil	0%
	0709.70.00 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil	Nil	0%
		- Other:				
	0709.91.00 00	- - Globe artichokes	kg	Nil	Nil	0%
	0709.92.00 00	- - Olives	kg	Nil	Nil	0%
	0709.93.00 00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	Nil	Nil	0%
	0709.99.00	- - Other:				
	0709.99.00 10	- - - Sweet corn	kg	Nil	Nil	0%
	0709.99.00 20	- - - Lady's fingers	kg	Nil	Nil	0%
	0709.99.00 90	- - - Other	kg	Nil	Nil	0%
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
	0710.10.00 00	- Potatoes	kg	Nil	Nil	0%
		- Leguminous vegetables, shelled or unshelled:				
	0710.21.00 00	- - Peas (<i>Pisum sativum</i>)	kg	Nil	Nil	0%
	0710.22.00 00	- - Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg	Nil	Nil	0%
	0710.29.00 00	- - Other	kg	Nil	Nil	0%
	0710.30.00 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil	Nil	0%
	0710.40.00 00	- Sweet corn	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
07.11	0710.80.00 00	- Other vegetables	kg	Nil	Nil	0%
	0710.90.00 00	- Mixtures of vegetables	kg	Nil	Nil	0%
		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	- Olives:				
	0711.20.10 00	- - Preserved by sulphur dioxide gas	kg	5%	Nil	0%
	0711.20.90 00	- - Other	kg	Nil	Nil	0%
	0711.40	- Cucumbers and gherkins:				
	0711.40.10 00	- - Preserved by sulphur dioxide gas	kg	7%	Nil	0%
	0711.40.90 00	- - Other	kg	Nil	Nil	0%
		- Mushrooms and truffles:				
	0711.51	- - Mushrooms of the genus <i>Agaricus</i> :				
	0711.51.10 00	- - - Preserved by sulphur dioxide gas	kg	7%	Nil	0%
	0711.51.90 00	- - - Other	kg	Nil	Nil	0%
	0711.59	- - Other:				
	0711.59.10 00	- - - Preserved by sulphur dioxide gas	kg	7%	Nil	0%
	0711.59.90 00	- - - Other	kg	Nil	Nil	0%
	0711.90	- Other vegetables; mixtures of vegetables:				
	0711.90.10 00	- - Sweet corn	kg	Nil	Nil	0%
	0711.90.20 00	- - Chillies (fruits of genus <i>capsicum</i>)	kg	Nil	Nil	0%
		- - Capers:				
	0711.90.31 00	- - - Preserved by sulphur dioxide gas	kg	7%	Nil	0%
	0711.90.39 00	- - - Other	kg	Nil	Nil	0%
	0711.90.40 00	- - Onions, preserved by sulphur dioxide gas	kg	7%	Nil	0%
	0711.90.50 00	- - Onions, preserved other than by sulphur dioxide gas	kg	Nil	Nil	0%
	0711.90.60 00	- - Other, preserved by sulphur dioxide gas	kg	7%	Nil	0%
	0711.90.90	- - Other:				
	0711.90.90 10	- - - Other fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>	kg	Nil	Nil	0%
	0711.90.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
	0712.20.00 00	- Onions	kg	Nil	Nil	0%
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:				
	0712.31.00 00	- - Mushrooms of the genus <i>Agaricus</i>	kg	5%	Nil	0%
	0712.32.00 00	- - Wood ears (<i>Auricularia spp.</i>)	kg	Nil	Nil	0%
	0712.33.00 00	- - Jelly fungi (<i>Tremella spp.</i>)	kg	Nil	Nil	0%
	0712.39	- - Other:				
	0712.39.10 00	- - - Truffles	kg	Nil	Nil	0%
	0712.39.20 00	- - - Shiitake (<i>dong-gu</i>)	kg	5%	Nil	0%
	0712.39.90 00	- - - Other	kg	5%	Nil	0%
	0712.90	- Other vegetables; mixture of vegetables:				
	0712.90.10 00	- - Garlic	kg	Nil	Nil	0%
	0712.90.90	- - Other:				
	0712.90.90 10	- - - Sweet corn	kg	Nil	Nil	0%
	0712.90.90 90	- - - Other	kg	Nil	Nil	0%
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.				
	0713.10	- Peas (<i>Pisum sativum</i>):				
	0713.10.10 00	- - Suitable for sowing	kg	Nil	Nil	0%
	0713.10.90 00	- - Other	kg	Nil	Nil	0%
	0713.20	- Chickpeas (garbanzos):				
	0713.20.10 00	- - Suitable for sowing	kg	Nil	Nil	0%
	0713.20.90 00	- - Other	kg	Nil	Nil	0%
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):				
	0713.31	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:				
	0713.31.10 00	- - - Suitable for sowing	kg	Nil	Nil	0%
	0713.31.90 00	- - - Other	kg	Nil	Nil	0%
	0713.32	- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):				
	0713.32.10 00	- - - Suitable for sowing	kg	Nil	Nil	0%
	0713.32.90 00	- - - Other	kg	Nil	Nil	0%
	0713.33	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):				
	0713.33.10 00	- - - Suitable for sowing	kg	Nil	Nil	0%
	0713.33.90 00	- - - Other	kg	Nil	Nil	0%
	0713.34	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia</i>				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
07.14		<i>subterranea</i>):				
	0713.34.10 00	- - - Suitable for sowing	kg	Nil	Nil	0%
	0713.34.90 00	- - - Other	kg	Nil	Nil	0%
	0713.35	- - Cow peas (<i>Vigna unguiculata</i>):				
	0713.35.10 00	- - - Suitable for sowing	kg	Nil	Nil	0%
	0713.35.90 00	- - - Other	kg	Nil	Nil	0%
	0713.39	- - Other:				
	0713.39.10 00	- - - Suitable for sowing	kg	Nil	Nil	0%
	0713.39.90 00	- - - Other	kg	Nil	Nil	0%
	0713.40	- Lentils:				
	0713.40.10 00	- - Suitable for sowing	kg	Nil	Nil	0%
	0713.40.90 00	- - Other	kg	Nil	Nil	0%
	0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):				
	0713.50.10 00	- - Suitable for sowing	kg	Nil	Nil	0%
	0713.50.90 00	- - Other	kg	Nil	Nil	0%
	0713.60.00 00	- Pigeon peas (<i>Cajanus cajan</i>)	kg	Nil	Nil	0%
	0713.90	- Other:				
	0713.90.10 00	- - Suitable for sowing	kg	Nil	Nil	0%
	0713.90.90 00	- - Other	kg	Nil	Nil	0%
		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	- Manioc (cassava):				
		- - Sliced or in the form of pellets:				
	0714.10.11 00	- - - Dried chips	kg	Nil	Nil	0%
	0714.10.19	- - - Other:				
	0714.10.19 10	- - - - In the form of pellets	kg	Nil	Nil	0%
	0714.10.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
	0714.10.91 00	- - - Frozen	kg	Nil	Nil	0%
	0714.10.99 00	- - - Other	kg	Nil	Nil	0%
	0714.20	- Sweet potatoes:				
	0714.20.10 00	- - Frozen	kg	Nil	Nil	0%
	0714.20.90 00	- - Other	kg	Nil	Nil	0%
	0714.30	- Yams (<i>Dioscorea</i> spp.):				
	0714.30.10 00	- - Frozen	kg	Nil	Nil	0%
	0714.30.90 00	- - Other	kg	Nil	Nil	0%
	0714.40	- Taro (<i>Colocasia</i> spp.):				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0714.40.10 00	- - Frozen	kg	Nil	Nil	0%
	0714.40.90 00	- - Other	kg	Nil	Nil	0%
	0714.50	- Yautia (<i>Xanthosoma spp.</i>):				
	0714.50.10 00	- - Frozen	kg	Nil	Nil	0%
	0714.50.90 00	- - Other	kg	Nil	Nil	0%
	0714.90	- Other:				
		- - Sago pith:				
	0714.90.11 00	- - - Frozen	kg	Nil	Nil	0%
	0714.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	0714.90.91 00	- - - Frozen	kg	Nil	Nil	0%
	0714.90.99 00	- - - Other	kg	Nil	Nil	0%

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

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.				
		- Coconuts:				
	0801.11.00 00	- - Desiccated	kg	20%	Nil	0%
	0801.12.00 00	- - In the inner shell (endocarp)	kg	5%	Nil	0%
	0801.19.00	- - Other:				
	0801.19.00 10	- - - Young coconut	kg	5%	Nil	0%
	0801.19.00 90	- - - Other	kg	5%	Nil	0%
		- Brazil nuts:				
	0801.21.00 00	- - In shell	kg	Nil	Nil	0%
	0801.22.00 00	- - Shelled	kg	Nil	Nil	0%
08.02		- Cashew nuts:				
	0801.31.00 00	- - In shell	kg	Nil	Nil	0%
	0801.32.00 00	- - Shelled	kg	Nil	Nil	0%
		Other nuts, fresh or dried, whether or not shelled or peeled.				
		- Almonds:				
	0802.11.00 00	- - In shell	kg	Nil	Nil	0%
	0802.12.00 00	- - Shelled	kg	Nil	Nil	0%
		- Hazelnuts or filberts (<i>Corylus spp.</i>):				
	0802.21.00 00	- - In shell	kg	Nil	Nil	0%
	0802.22.00 00	- - Shelled	kg	Nil	Nil	0%
		- Walnuts:				
	0802.31.00 00	- - In shell	kg	Nil	Nil	0%
	0802.32.00 00	- - Shelled	kg	Nil	Nil	0%
		- Chestnuts (<i>Castanea spp.</i>):				
	0802.41.00 00	- - In shell	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
08.03	0802.42.00 00	- - Shelled	kg	Nil	Nil	0%
		- Pistachios :				
	0802.51.00 00	- - In shell	kg	Nil	Nil	0%
	0802.52.00 00	- - Shelled	kg	Nil	Nil	0%
		- Macadamia nuts :				
	0802.61.00 00	- - In shell	kg	Nil	Nil	0%
	0802.62.00 00	- - Shelled	kg	Nil	Nil	0%
	0802.70.00 00	- Kola nuts (<i>Cola spp.</i>)	kg	Nil	Nil	0%
	0802.80.00 00	- Areca nuts	kg	Nil	Nil	0%
	0802.90.00 00	- Other	kg	Nil	Nil	0%
		Bananas, including plantains, fresh or dried.				
	0803.10.00 00	- Plantains	kg	5% and RM1.32277	Nil	5%
	0803.90.00	- Other:				
	0803.90.00 10	- - Pisang mas	kg	5% and RM1.32277	Nil	5%
	0803.90.00 20	- - Pisang rastali	kg	5% and RM1.32277	Nil	5%
	0803.90.00 30	- - Pisang berangan	kg	5% and RM1.32277	Nil	5%
	0803.90.00 40	- - Pisang embun	kg	5% and RM1.32277	Nil	5%
	0803.90.00 90	- - Other	kg	5% and RM1.32277	Nil	5%
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.				
	0804.10.00 00	- Dates	kg	Nil	Nil	0%
	0804.20.00 00	- Figs	kg	5%	Nil	0%
	0804.30.00 00	- Pineapples	kg	RM 0.608	Nil	5%
	0804.40.00 00	- Avocados	kg	5%	Nil	0%
	0804.50	- Guavas, mangoes and mangosteens:				
	0804.50.10 00	- - Guavas	kg	5% and RM0.4409	Nil	5%
	0804.50.20 00	- - Mangoes	kg	5% and RM0.22045	Nil	5%
	0804.50.30 00	- - Mangosteens	kg	5% and RM0.4409	Nil	5%
		Citrus fruit, fresh or dried.				
08.05	0805.10	- Oranges:				
	0805.10.10 00	- - Fresh	kg	Nil	Nil	0%
	0805.10.20 00	- - Dried	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
08.06	0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
		- - Mandarins (including tangerines and satsumas):				
	0805.20.00 11	- - - Fresh	kg	5%	Nil	0%
	0805.20.00 12	- - - Dried	kg	5%	Nil	0%
	0805.20.00 90	- - Other	kg	5%	Nil	0%
	0805.40.00 00	- Grapefruit, including pomelos	kg	5%	Nil	0%
	0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):				
	0805.50.00 10	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	kg	5%	Nil	0%
	0805.50.00 20	- - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg	5%	Nil	0%
	0805.90.00 00	- Other	kg	10%	Nil	0%
		Grapes, fresh or dried.				
	0806.10.00 00	- Fresh	kg	5%	Nil	0%
	0806.20.00 00	- Dried	kg	Nil	Nil	0%
08.07		Melons (including watermelons) and papaws (papayas), fresh.				
		- Melons (including watermelons):				
	0807.11.00 00	- - Watermelons	kg	5% and RM 0.6614	Nil	5%
	0807.19.00 00	- - Other	kg	5% and RM 0.6614	Nil	5%
	0807.20	- Papaws (papayas):				
	0807.20.10 00	- - Mardi backcross solo (betik solo)	kg	5% and RM 0.6614	Nil	5%
	0807.20.90 00	- - Other	kg	5% and RM 0.6614	Nil	5%
08.08		Apples, pears and quinces, fresh.				
	0808.10.00 00	- Apples	kg	5%	Nil	0%
	0808.30.00 00	- Pears	kg	5%	Nil	0%
	0808.40.00 00	- Quinces	kg	5%	Nil	0%
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.				
	0809.10.00 00	- Apricots	kg	5%	Nil	0%
		- Cherries:				
	0809.21.00 00	- - Sour cherries (<i>Prunus cerasus</i>)	kg	5%	Nil	0%
	0809.29.00 00	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
08.10	0809.30.00 00	- Peaches, including nectarines	kg	5%	Nil	0%
	0809.40	- Plums and sloes:				
	0809.40.10 00	- - Plums	kg	5%	Nil	0%
	0809.40.20 00	- - Sloes	kg	Nil	Nil	0%
		Other fruit, fresh.				
	0810.10.00 00	- Strawberries	kg	5%	Nil	0%
	0810.20.00 00	- Raspberries, blackberries, mulberries and loganberries	kg	5%	Nil	0%
	0810.30.00 00	- Black, white or red currants and gooseberries	kg	5%	Nil	0%
	0810.40.00 00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	5%	Nil	0%
	0810.50.00 00	- Kiwifruit	kg	15%	Nil	0%
	0810.60.00 00	- Durians	kg	5% and RM 0.3307	Nil	5%
	0810.70.00 00	- Persimmons	kg	30%	Nil	0%
	0810.90	- Other:				
	0810.90.10 00	- - Longans (including mata kucing)	kg	30%	Nil	0%
	0810.90.20 00	- - Lychees	kg	30%	Nil	0%
	0810.90.30 00	- - Rambutan	kg	5% and RM 0.6614	Nil	5%
	0810.90.40	- - Langsat; starfruit:				
	0810.90.40 10	- - - Langsat	kg	5% and RM 0.6614	Nil	5%
	0810.90.40 20	- - - Star fruit	kg	5% and RM 0.6614	Nil	5%
	0810.90.50 00	- - Jack fruit (cempedak and nangka)	kg	5% and RM 0.3307	Nil	5%
	0810.90.60 00	- - Tamarinds	kg	Nil	Nil	0%
		- - Other:				
	0810.90.91 00	- - - Salacca (snake fruit)	kg	5% and RM 0.6614	Nil	5%
	0810.90.92 00	- - - Dragon fruit	kg	5% and RM 0.6614	Nil	5%
	0810.90.93 00	- - - Sapodilla (ciku fruit)	kg	5% and RM 0.6614	Nil	5%
	0810.90.99	- - - Other:				
	0810.90.99 10	- - - - Other tropical fruit	kg	5% and RM 0.6614	Nil	5%
	0810.90.99 90	- - - - Other	kg	30%	Nil	0%
08.11		Fruits and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
08.12	0811.10.00	- Strawberries:				
	0811.10.00 10	- - Containing added sugar or other sweetening matter	kg	5%	Nil	0%
	0811.10.00 20	- - Not containing added sugar or other sweetening matter	kg	5%	Nil	0%
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:				
	0811.20.00 10	- - Containing added sugar or other sweetening matter	kg	5%	Nil	0%
	0811.20.00 20	- - Not containing added sugar or other sweetening matter	kg	2%	Nil	0%
	0811.90.00	- Other:				
	0811.90.00 10	- - Containing added sugar or other sweetening matter	kg	5%	Nil	0%
	0811.90.00 20	- - Not containing added sugar or other sweetening matter	kg	5%	Nil	0%
		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 00	- Cherries	kg	5%	Nil	0%
	0812.90	- Other:				
	0812.90.10 00	- - Strawberries	kg	5%	Nil	0%
	0812.90.90 00	- - Other	kg	5%	Nil	0%
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 00	- Apricots	kg	5%	Nil	0%
	0813.20.00 00	- Prunes	kg	5%	Nil	0%
	0813.30.00 00	- Apples	kg	5%	Nil	0%
	0813.40	- Other fruits:				
	0813.40.10 00	- - Longans	kg	5%	Nil	0%
	0813.40.20 00	- - Tamarinds	kg	Nil	Nil	0%
	0813.40.90 00	- - Other	kg	5%	Nil	0%
	0813.50	- Mixtures of nuts or dried fruits of this Chapter:				
	0813.50.10	- - Of which cashew nuts or Brazil nuts predominate by weight:				
	0813.50.10 10	- - - Of which cashew nuts predominate	kg	7%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
08.14	0813.50.10 20	- - - Of which brazil nuts predominate	kg	7%	Nil	0%
	0813.50.20 00	- - Of which other nuts predominate by weight	kg	Nil	Nil	0%
	0813.50.30 00	- - Of which dates predominate by weight	kg	Nil	Nil	0%
	0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight:				
	0813.50.40 10	- - - Of which avocados predominate	kg	5%	Nil	0%
	0813.50.40 20	- - - Of which oranges or mandarins (including tangerines and satsumas) predominate	kg	5%	Nil	0%
	0813.50.90	- - Other:				
	0813.50.90 10	- - - Of which bananas predominate by weight	kg	20%	Nil	0%
	0813.50.90 20	- - - Of which pineapples predominate by weight	kg	20%	Nil	0%
	0813.50.90 30	- - - Of which mangoes predominate by weight	kg	20%	Nil	0%
	0813.50.90 90	- - - Of which other fruits predominate by weight	kg	20%	Nil	0%
	0814.00.00 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	10%	Nil	0%

Chapter 9
Coffee, tea, maté and spices

Chapter 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*) and other products of heading 12.11.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.				
	0901.11	- Coffee, not roasted:				
	0901.11.10 00	- - Not decaffeinated:				
		- - - Arabica WIB or Robusta OIB	kg	Nil	Nil	0%
	0901.11.90 00	- - - Other	kg	Nil	Nil	0%
	0901.12	- - Decaffeinated:				
	0901.12.10 00	- - - Arabica WIB or Robusta OIB	kg	Nil	Nil	0%
	0901.12.90 00	- - - Other	kg	Nil	Nil	0%
		- Coffee, roasted:				
	0901.21	- - Not decaffeinated:				
	0901.21.10 00	- - - Unground	kg	Nil	Nil	0%
	0901.21.20 00	- - - Ground	kg	Nil	Nil	0%
	0901.22	- - Decaffeinated:				
	0901.22.10 00	- - - Unground	kg	Nil	Nil	0%
	0901.22.20 00	- - - Ground	kg	Nil	Nil	0%
09.02	0901.90	- Other:				
	0901.90.10 00	- - Coffee husks and skins	kg	Nil	Nil	0%
	0901.90.20 00	- - Coffee substitutes containing coffee	kg	Nil	Nil	0%
		Tea, whether or not flavoured.				
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:				
	0902.10.10 00	- - Leaves	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	0902.10.90 00	- - Other	kg	Nil	Nil	0%
	0902.20	- Other green tea (not fermented):				
	0902.20.10 00	- - Leaves	kg	Nil	Nil	0%
	0902.20.90 00	- - Other	kg	Nil	Nil	0%
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:				
	0902.30.10 00	- - Leaves	kg	5%	Nil	0%
	0902.30.90 00	- - Other	kg	5%	Nil	0%
	0902.40	- Other black tea (fermented) and other partly fermented tea:				
	0902.40.10 00	- - Leaves	kg	5%	Nil	0%
	0902.40.90 00	- - Other	kg	5%	Nil	0%
09.03	0903.00.00 00	Maté.	kg	Nil	Nil	0%
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	- - Neither crushed nor ground:				
	0904.11.10 00	- - - White	kg	Nil	Nil	0%
	0904.11.20 00	- - - Black	kg	Nil	Nil	0%
	0904.11.90 00	- - - Other	kg	Nil	Nil	0%
	0904.12	- - Crushed or ground:				
	0904.12.10 00	- - - White	kg	Nil	Nil	0%
	0904.12.20 00	- - - Black	kg	Nil	Nil	0%
	0904.12.90 00	- - - Other	kg	Nil	Nil	0%
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
	0904.21	- - Dried, neither crushed nor ground:				
	0904.21.10 00	- - - Chillies (Fruits of the genus <i>Capsicum</i>)	kg	Nil	Nil	0%
	0904.21.90 00	- - - Other	kg	Nil	Nil	0%
	0904.22	- - Crushed or ground:				
	0904.22.10 00	- - - Chillies (Fruits of the genus <i>Capsicum</i>)	kg	Nil	Nil	0%
	0904.22.90 00	- - - Other	kg	Nil	Nil	0%
09.05		Vanilla.				
	0905.10.00 00	- Neither crushed nor ground	kg	Nil	Nil	0%
	0905.20.00 00	- Crushed or ground	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
09.06		Cinnamon and cinnamon-tree flowers.				
	0906.11.00 00	- Neither crushed nor ground:				
		- - Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)	kg	Nil	Nil	0%
	0906.19.00 00	- - Other	kg	Nil	Nil	0%
	0906.20.00 00	- Crushed or ground	kg	Nil	Nil	0%
09.07		Cloves (whole fruit, cloves and stems).				
	0907.10.00 00	- Neither crushed nor ground	kg	Nil	Nil	0%
	0907.20.00 00	- Crushed or ground	kg	Nil	Nil	0%
09.08		Nutmeg, mace and cardamoms.				
		- Nutmeg:				
	0908.11.00 00	- - Neither crushed nor ground	kg	Nil	Nil	0%
	0908.12.00 00	- - Crushed or ground	kg	Nil	Nil	0%
		- Mace:				
	0908.21.00 00	- - Neither crushed nor ground	kg	Nil	Nil	0%
	0908.22.00 00	- - Crushed or ground	kg	Nil	Nil	0%
		- Cardamoms:				
09.09	0908.31.00 00	- - Neither crushed nor ground	kg	Nil	Nil	0%
	0908.32.00 00	- - Crushed or ground	kg	Nil	Nil	0%
		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.				
		- Seeds of coriander:				
	0909.21.00 00	- - Neither crushed nor ground	kg	Nil	Nil	0%
	0908.22.00 00	- - Crushed or ground	kg	Nil	Nil	0%
		- Seeds of cumin:				
	0909.31.00 00	- - Neither crushed nor ground	kg	Nil	Nil	0%
	0908.32.00 00	- - Crushed or ground	kg	Nil	Nil	0%
		- Seeds of anise, badian, caraway or fennel; juniper berries :				
	0909.61	- - Neither crushed nor ground:				
	0909.61.10 00	- - - Of anise	kg	Nil	Nil	0%
	0909.61.20 00	- - - Of badian	kg	Nil	Nil	0%
	0909.61.30 00	- - - Of caraway	kg	Nil	Nil	0%
	0909.61.90 00	- - - Other	kg	Nil	Nil	0%
	0909.62	- - Crushed or ground:				
	0909.62.10 00	- - - Of anise	kg	Nil	Nil	0%
	0909.62.20 00	- - - Of badian	kg	Nil	Nil	0%
	0909.62.30 00	- - - Of caraway	kg	Nil	Nil	0%
	0909.62.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.				
		- Ginger:				
	0910.11.00 00	- - Neither crushed nor ground	kg	Nil	Nil	0%
	0910.12.00 00	- - Crushed or ground	kg	Nil	Nil	0%
	0910.20.00 00	- Saffron	kg	Nil	Nil	0%
	0910.30.00 00	- Turmeric (curcuma)	kg	Nil	Nil	0%
		- Other spices:				
	0910.91	- - Mixtures referred to in Note 1(b) to this Chapter:				
	0910.91.10 00	- - - Curry	kg	Nil	Nil	0%
	0910.91.90 00	- - - Other	kg	Nil	Nil	0%
	0910.99	- - Other:				
	0910.99.10 00	- - - Thyme; bay leaves	kg	Nil	Nil	0%
	0910.99.90 00	- - - Other	kg	Nil	Nil	0%

Chapter 10**Cereals****Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
10.01		Wheat and meslin.				
	1001.11.00 00	- Durum wheat:	kg	Nil	Nil	0%
	1001.19.00 00	- - Seed	kg	Nil	Nil	0%
		- - Other:				
	1001.91.00 00	- - Seed	kg	Nil	Nil	0%
	1001.99	- - Other:				
		- - - Fit for human consumption:				
	1001.99.11 00	- - - - Meslin	kg	Nil	Nil	0%
	1001.99.19 00	- - - - Other	kg	Nil	Nil	0%
	1001.99.90	- - - Other:				
10.02	1001.99.90 10	- - - - Meslin	kg	Nil	Nil	0%
	1001.99.90 90	- - - - Other	kg	Nil	Nil	0%
10.03		Rye.				
	1002.10.00 00	- Seed	kg	Nil	Nil	0%
	1002.90.00 00	- Other	kg	Nil	Nil	0%
10.04		Barley.				
	1003.10.00 00	- Seed	kg	Nil	Nil	0%
	1003.90.00 00	- Other	kg	Nil	Nil	0%
10.05		Oats.				
	1004.10.00 00	- Seed	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
10.05	1004.90.00 00	- Other	kg	Nil	Nil	0%
		Maize (corn).				
	1005.10.00 00	- Seed	kg	Nil	Nil	0%
	1005.90	- Other:				
	1005.90.10 00	- - Popcorn	kg	Nil	Nil	0%
10.06	1005.90.90 00	- - Other	kg	Nil	Nil	0%
		Rice.				
	1006.10	- Rice in the husk (paddy or rough):				
	1006.10.10	- - Suitable for sowing:				
	1006.10.10 10	- - - Glutinous rice	kg	40%	Nil	20%
	1006.10.10 90	- - - Other	kg	40%	Nil	20%
	1006.10.90	- - Other:				
	1006.10.90 10	- - - Glutinous rice	kg	40%	Nil	20%
	1006.10.90 90	- - - Other	kg	40%	Nil	20%
	1006.20	- Husked (brown) rice:				
	1006.20.10 00	- - Thai Hom Mali rice	kg	40%	Nil	20%
	1006.20.90	- - Other:				
	1006.20.90 10	- - - Glutinous rice	kg	40%	Nil	20%
	1006.20.90 90	- - - Other	kg	40%	Nil	20%
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:				
	1006.30.30 00	- - Glutinous rice	kg	40%	Nil	20%
	1006.30.40 00	- - Thai Hom Mali rice	kg	40%	Nil	20%
		- - Other:				
	1006.30.91 00	- - - Parboiled rice	kg	40%	Nil	20%
	1006.30.99 00	- - - Other	kg	40%	Nil	20%
	1006.40	- Broken rice:				
	1006.40.10 00	- - Of a kind used for animal feed	kg	15%	Nil	15%
	1006.40.90 00	- - Other	kg	40%	Nil	20%
10.07		Grain sorghum.				
	1007.10.00 00	- Seed	kg	Nil	Nil	0%
	1007.90.00 00	- Other	kg	Nil	Nil	0%
10.08		Buckwheat, millet and canary seeds; other cereals.				
	1008.10.00 00	- Buckwheat	kg	Nil	Nil	0%
		- Millet:				
	1008.21.00 00	- - Seed	kg	Nil	Nil	0%
	1008.29.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1008.30.00 00	- Canary seeds	kg	Nil	Nil	0%
	1008.40.00 00	- Fonio (<i>Digitaria spp.</i>)	kg	Nil	Nil	0%
	1008.50.00 00	- Quinoa (<i>Chenopodium quinoa</i>)	kg	Nil	Nil	0%
	1008.60.00 00	- Triticale	kg	Nil	Nil	0%
	1008.90.00 00	- Other cereals	kg	Nil	Nil	0%

Chapter 11
Products of the milling industry; malt; starches;
inulin; wheat gluten

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
11.01	1101.00	Wheat or meslin flour.				
	1101.00.10 00	- Wheat flour	kg	Nil	Nil	0%
	1101.00.20 00	- Meslin flour	kg	Nil	Nil	0%
11.02		Cereal flours other than of wheat or meslin.				
	1102.20.00 00	- Maize (corn) flour	kg	Nil	Nil	0%
	1102.90	- Other:				
	1102.90.10 00	- - Rice flour	kg	Nil	Nil	0%
	1102.90.20 00	- - Rye flour	kg	Nil	Nil	0%
	1102.90.90 00	- - Other	kg	Nil	Nil	0%
11.03		Cereal groats, meal and pellets.				
		- Groats and meal:				
	1103.11	- - Of wheat:				
	1103.11.20 00	- - - Durum or hard wheat semolina	kg	Nil	Nil	0%
	1103.11.90 00	- - - Other	kg	Nil	Nil	0%
	1103.13.00 00	- - Of maize (corn)	kg	Nil	Nil	0%
	1103.19	- - Of other cereals:				
	1103.19.10 00	- - - Of meslin	kg	Nil	Nil	0%
	1103.19.20 00	- - - Of rice	kg	Nil	Nil	0%
	1103.19.90 00	- - - Other	kg	Nil	Nil	0%
	1103.20.00	- Pellets:				
	1103.20.00 10	- - Of wheat	kg	Nil	Nil	0%
	1103.20.00 90	- - Other	kg	Nil	Nil	0%
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.				
	1104.12.00 00	- Rolled or flaked grains: - - Of oats	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
11.05	1104.19	- - Of other cereals:				
	1104.19.10 00	- - - Of maize (corn)	kg	Nil	Nil	0%
	1104.19.90 00	- - - Other	kg	Nil	Nil	0%
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):				
	1104.22.00 00	- - Of oats	kg	Nil	Nil	0%
	1104.23.00 00	- - Of maize (corn)	kg	Nil	Nil	0%
	1104.29	- - Of other cereals:				
	1104.29.20 00	- - - Of barley	kg	Nil	Nil	0%
	1104.29.90 00	- - - Other	kg	Nil	Nil	0%
	1104.30.00 00	- Germ of cereals, whole, rolled, flaked or ground	kg	Nil	Nil	0%
		Flour, meal, powder, flakes, granules and pellets of potatoes.				
	1105.10.00 00	- Flour, meal and powder	kg	Nil	Nil	0%
	1105.20.00 00	- Flakes, granules and pellets	kg	Nil	Nil	0%
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 00	- Of the dried leguminous vegetables of heading 07.13	kg	Nil	Nil	0%
	1106.20	- Of sago or of roots or tubers of heading 07.14:				
	1106.20.10 00	- - Of manioc (cassava)	kg	Nil	Nil	0%
		- - Of sago:				
	1106.20.21 00	- - - Meal	kg	5%	Nil	0%
	1106.20.29 00	- - - Other	kg	5%	Nil	0%
	1106.20.90 00	- - Other	kg	Nil	Nil	0%
	1106.30.00 00	- Of the products of Chapter 8	kg	Nil	Nil	0%
11.07		Malt, whether or not roasted.				
	1107.10.00 00	- Not roasted	kg	Nil	Nil	0%
	1107.20.00 00	- Roasted	kg	Nil	Nil	0%
11.08		Starches; inulin.				
		- Starches:				
	1108.11.00 00	- - Wheat starch	kg	Nil	Nil	0%
	1108.12.00 00	- - Maize (corn) starch	kg	Nil	Nil	0%
	1108.13.00 00	- - Potato starch	kg	Nil	Nil	0%
	1108.14.00 00	- - Manioc (cassava) starch	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
11.09	1108.19	- - Other starches:				
	1108.19.10 00	- - - Sago	kg	Nil	Nil	0%
	1108.19.90 00	- - - Other	kg	Nil	Nil	0%
	1108.20.00 00	- Inulin	kg	Nil	Nil	0%
	1109.00.00 00	Wheat gluten, whether or not dried.	kg	Nil	Nil	0%

Chapter 12

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

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
12.01		Soya beans, whether or not broken.				
	1201.10.00 00	- Seed	kg	Nil	Nil	0%
	1201.90.00 00	- Other	kg	Nil	Nil	0%
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
	1202.30.00 00	- Seed	kg	5%	Nil	0%
		- Other:				
	1202.41.00 00	- - In shell	kg	5%	Nil	0%
	1202.42.00 00	- - Shelled, whether or not broken	kg	5%	Nil	0%
12.03	1203.00.00 00	Copra.	kg	Nil	Nil	0%
12.04	1204.00.00 00	Linseed, whether or not broken.	kg	Nil	Nil	0%
12.05		Rape or colza seeds, whether or not broken.				
	1205.10.00 00	- Low erucic acid rape or colza seeds	kg	Nil	Nil	0%
	1205.90.00 00	- Other	kg	Nil	Nil	0%
12.06	1206.00.00 00	Sunflower seeds, whether or not broken.	kg	Nil	Nil	0%
12.07		Other oil seeds and oleaginous fruits, whether or not broken.				
	1207.10	- Palm nuts and kernels:				
	1207.10.10 00	- - Suitable for sowing	tonne	Nil	5%	0%
	1207.10.20 00	- - Not suitable for sowing	tonne	Nil	20%	0%
		- Cotton seeds:				
	1207.21.00 00	- - Seed	kg	Nil	Nil	0%
	1207.29.00 00	- - Other	kg	Nil	Nil	0%
	1207.30.00 00	- Castor oil seeds	kg	Nil	Nil	0%
	1207.40	- Sesamum seeds:				
	1207.40.10 00	- - Edible	kg	Nil	Nil	0%
	1207.40.90 00	- - Other	kg	Nil	Nil	0%
	1207.50.00 00	- Mustard seeds	kg	Nil	Nil	0%
	1207.60.00 00	- Safflower (<i>Carthamus tinctorius</i>) seeds	kg	Nil	Nil	0%
	1207.70.00 00	- Melon seeds	kg	Nil	Nil	0%
		- Other:				
	1207.91.00 00	- - Poppy seeds	kg	Nil	Nil	0%
	1207.99	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
12.08	1207.99.40 00	- - - Illipe seeds (Illipe nuts)	kg	Nil	RM0.08267	0%
	1207.99.90	- - - Other:				
	1207.99.90 10	- - - - Pumpkin seeds	kg	Nil	Nil	0%
	1207.99.90 90	- - - - Other	kg	Nil	Nil	0%
12.09		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
	1208.10.00 00	- Of soya beans	kg	Nil	Nil	0%
	1208.90.00 00	- Other	kg	Nil	Nil	0%
		Seeds, fruit and spores, of a kind used for sowing.				
	1209.10.00 00	- Sugar beet seeds	kg	Nil	Nil	0%
		- Seeds of forage plants:				
	1209.21.00 00	- - Lucerne (alfalfa) seeds	kg	Nil	Nil	0%
	1209.22.00 00	- - Clover (<i>Trifolium spp.</i>) seeds	kg	Nil	Nil	0%
	1209.23.00 00	- - Fescue seeds	kg	Nil	Nil	0%
	1209.24.00 00	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg	Nil	Nil	0%
	1209.25.00 00	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg	Nil	Nil	0%
	1209.29	- - Other:				
	1209.29.10 00	- - - Timothy grass seeds	kg	Nil	Nil	0%
	1209.29.20 00	- - - Other beet seeds	kg	Nil	Nil	0%
	1209.29.90 00	- - - Other	kg	Nil	Nil	0%
	1209.30.00 00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	Nil	Nil	0%
		- Other:				
	1209.91	- - Vegetable seeds:				
	1209.91.10 00	- - - Onion seeds	kg	Nil	Nil	0%
	1209.91.90 00	- - - Other	kg	Nil	Nil	0%
	1209.99	- - Other:				
	1209.99.10	- - - Rubber tree seeds or kenaf seeds:				
		- - - - Rubber tree seeds:				
	1209.99.10 11	- - - - - Sterile	kg	Nil	Nil	0%
	1209.99.10 19	- - - - - Other	kg	Nil	RM 22.05	0%
	1209.99.10 30	- - - - - Kenaf seeds	kg	Nil	Nil	0%
	1209.99.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.				
	1210.10.00 00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	Nil	Nil	0%
	1210.20.00 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	Nil	Nil	0%
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	- Ginseng roots:				
	1211.20.10 00	- - In cut, crushed or powdered forms	kg	Nil	Nil	0%
	1211.20.90 00	- - Other	kg	Nil	Nil	0%
	1211.30	- Coca leaf:				
	1211.30.10 00	- - In cut, crushed or powdered form	kg	Nil	Nil	0%
	1211.30.90 00	- - Other	kg	Nil	Nil	0%
	1211.40.00 00	- Poppy straw	kg	Nil	Nil	0%
	1211.90	- Other:				
		- - Of a kind used primarily in pharmacy:				
	1211.90.11	- - - Cannabis, in cut, crushed or powdered form:				
	1211.90.11 10	- - - - In cut form	kg	Nil	Nil	0%
	1211.90.11 20	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.12 00	- - - Cannabis, in other forms	kg	Nil	Nil	0%
	1211.90.13	- - - Rauwolfia serpentina roots:				
	1211.90.13 10	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.13 90	- - - - Other	kg	Nil	Nil	0%
	1211.90.14	- - - Other, in cut, crushed or powdered form:				
	1211.90.14 10	- - - - In cut form	kg	Nil	Nil	0%
	1211.90.14 20	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.19 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
12.12	1211.90.91	- - Other: - - - Pyrethrum, in cut, crushed or powdered form:				
	1211.90.91 10	- - - - In cut form	kg	Nil	Nil	0%
	1211.90.91 20	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.92 00	- - - Pyrethrum, other forms	kg	Nil	Nil	0%
	1211.90.94	- - - Sandalwood:				
	1211.90.94 10	- - - - In chips form	kg	Nil	Nil	0%
	1211.90.94 20	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.94 90	- - - - Other	kg	Nil	Nil	0%
	1211.90.95 00	- - - Agarwood (gaharu) chips	kg	Nil	Nil	0%
	1211.90.96	- - - Liquorice roots:				
	1211.90.96 10	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.96 90	- - - - Other	kg	Nil	Nil	0%
	1211.90.97	- - - Bark of persea (<i>Persea Kurzii Kosterm</i>):				
	1211.90.97 10	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.97 90	- - - - Other	kg	Nil	Nil	0%
	1211.90.98	- - - Other, in cut, crushed or powdered form:				
	1211.90.98 10	- - - - In cut form	kg	Nil	Nil	0%
	1211.90.98 20	- - - - In crushed or powdered form	kg	Nil	Nil	0%
	1211.90.99	- - - Other:				
	1211.90.99 10	- - - - Patchouli plant and parts (including leaves) used for distillation	kg	Nil	Nil	0%
	1211.90.99 90	- - - - Other	kg	Nil	Nil	0%
		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.				
	1212.21	- Seaweeds and other algae:				
	1212.21.10 00	- - Fit for human consumption: - - - <i>Eucheuma spp.</i>	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1212.21.20 00	- - - <i>Gracilaria lichenoides</i>	kg	Nil	Nil	0%
	1212.21.90 00	- - - Other	kg	Nil	Nil	0%
	1212.29	- - Other:				
		- - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy or for insecticidal, fungicidal or similar purposes:				
	1212.29.11 00	- - - - Of a kind used in pharmacy	kg	Nil	Nil	0%
	1212.29.19 00	- - - - Other	kg	Nil	Nil	0%
	1212.29.20 00	- - - Other, fresh, chilled or dried	kg	Nil	Nil	0%
	1212.29.30 00	- - - Other, frozen	kg	Nil	Nil	0%
		- Other:				
	1212.91.00 00	- - Sugar beet	kg	Nil	Nil	0%
	1212.92.00 00	- - Locust beans (carob)	kg	Nil	Nil	0%
	1212.93	- - Sugar cane:				
	1212.93.10 00	- - - Suitable for planting	kg	5%	Nil	0%
	1212.93.90 00	- - - Other	kg	5%	Nil	0%
	1212.94.00 00	- - Chicory roots	kg	5%	Nil	0%
	1212.99.00	- - Other:				
	1212.99.00 20	- - - Apricot, peach (including nectarine) or plum stones and kernels	kg	Nil	Nil	0%
	1212.99.00 90	- - - Other	kg	5%	Nil	0%
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.				
	1213.00.00 10	- In the form of pellets	kg	Nil	Nil	0%
	1213.00.00 90	- Other	kg	Nil	Nil	0%
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 00	- Lucerne (alfalfa) meal and pellets	kg	Nil	Nil	0%
	1214.90.00 00	- Other	kg	Nil	Nil	0%

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Chapter 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 headings 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).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).				
	1301.20.00 00	- Gum Arabic	kg	Nil	Nil	0%
	1301.90	- Other:				
	1301.90.10 00	- - Gum benjamin	kg	Nil	Nil	0%
	1301.90.20 00	- - Gum damar	kg	Nil	Nil	0%
	1301.90.30 00	- - Cannabis resins	kg	Nil	Nil	0%
	1301.90.40 00	- - Lac	kg	Nil	Nil	0%
	1301.90.90 00	- - Other	kg	Nil	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Vegetable saps and extracts:				
	1302.11	- - Opium:				
	1302.11.10 00	- - - Pulvis opii	kg	Nil	Nil	0%
	1302.11.90 00	- - - Other	kg	Nil	Nil	0%
	1302.12.00 00	- - Of liquorice	kg	Nil	Nil	0%
	1302.13.00 00	- - Of hops	kg	Nil	Nil	0%
	1302.19	- - Other:				
	1302.19.20 00	- - - Extracts and tinctures of cannabis	kg	Nil	Nil	0%
	1302.19.30 00	- - - Other medicinal extracts	kg	Nil	Nil	0%
	1302.19.40 00	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	kg	Nil	Nil	0%
	1302.19.50 00	- - - Japan (or Chinese) lacquer (natural lacquer)	kg	Nil	Nil	0%
	1302.19.90 00	- - - Other	kg	Nil	Nil	0%
	1302.20.00 00	- Pectic substances, pectinates and pectates	kg	Nil	Nil	0%
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:				
	1302.31.00 00	- - Agar-agar	kg	Nil	Nil	0%
	1302.32.00 00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	Nil	Nil	0%
	1302.39	- - Other:				
	1302.39.10 00	- - - Carrageenan	kg	Nil	Nil	0%
	1302.39.90 00	- - - Other	kg	Nil	Nil	0%

Chapter 14
Vegetable plaiting materials; vegetable products
not elsewhere specified or included

Chapter Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Bamboos	kg	Nil	Nil	0%
	1401.20	- Rattans:				
		- - Whole:				
	1401.20.11 00	- - - Raw	kg	Nil	RM 2.70	0%
	1401.20.12 00	- - - Washed and sulphurised	kg	Nil	RM 2.70	0%
	1401.20.19 00	- - - Other	kg	Nil	RM 2.70	0%
		- - Split-core :				
	1401.20.21 00	- - - Not exceeding 12 mm in diameter	kg	Nil	RM 1.00	0%
	1401.20.29 00	- - - Other	kg	Nil	RM 2.70	0%
	1401.20.30 00	- - Split-skin	kg	Nil	RM 1.00	0%
14.04	1401.20.90 00	- - Other	kg	Nil	RM 2.70	0%
	1401.90.00 00	- Other	kg	Nil	Nil	0%
		Vegetable products not elsewhere specified or included.				
	1404.20.00 00	- Cotton linters	kg	Nil	Nil	0%
	1404.90	- Other:				
	1404.90.20 00	- - Of a kind used primarily in tanning or dyeing	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1404.90.30 00	- - Kapok	kg	Nil	Nil	0%
	1404.90.90 00	- - Other	kg	Nil	Nil	0%

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**

Chapter 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 residue 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.				
	1501.10.00 00	- Lard	kg	10%	Nil	0%
	1501.20.00	- Other pig fat:				
	1501.20.00 10	- - Bone fat and fats obtained from waste of pigs	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.02	1501.20.00 90	- - Other	kg	10%	Nil	0%
	1501.90.00	- Other:				
	1501.90.00 10	- - Poultry fat	kg	10%	Nil	0%
	1501.90.00 20	- - Bone fat and fats obtained from waste of poultry	kg	5%	Nil	0%
		Fats of bovine animals, sheep or goats, other than those of heading 15.03.				
	1502.10	- Tallow:				
	1502.10.10 00	- - Edible	kg	5%	Nil	0%
	1502.10.90 00	- - Other	kg	5%	Nil	0%
	1502.90	- Other:				
	1502.90.10 00	- - Edible	kg	5%	Nil	0%
	1502.90.90 00	- - Other	kg	5%	Nil	0%
15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.				
15.04	1503.00.10 00	- Lard stearin or oleostearin	kg	5%	Nil	0%
	1503.00.90 00	- Other	kg	5%	Nil	0%
		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
	1504.10	- Fish-liver oils and their fractions:				
	1504.10.20 00	- - Solid fractions	kg	5%	Nil	0%
	1504.10.90 00	- - Other	kg	15%	Nil	0%
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils:				
	1504.20.10 00	- - Solid fractions	kg	5%	Nil	0%
	1504.20.90 00	- - Other	kg	5%	Nil	0%
	1504.30	- Fats and oils and their fractions, of marine mammals:				
15.05	1504.30.10 00	- - Solid fractions	kg	5%	Nil	0%
	1504.30.90 00	- - Other	kg	5%	Nil	0%
	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).				
	1505.00.10 00	- Lanolin	kg	Nil	Nil	0%
	1505.00.90 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.				
	1506.00.00 10	- Solid fractions	kg	5%	Nil	0%
	1506.00.00 90	- Other	kg	5%	Nil	0%
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.				
	1507.10.00 00	- Crude oil, whether or not degummed	kg	5%	Nil	0%
	1507.90	- Other:				
	1507.90.10	- - Fractions of unrefined soya-bean oil:				
	1507.90.10 10	- - - Solid fractions	kg	5%	Nil	0%
	1507.90.10 90	- - - Other	kg	5%	Nil	0%
	1507.90.90	- - Other:				
	1507.90.90 10	- - - Solid fractions	kg	5%	Nil	0%
	1507.90.90 90	- - - Other	kg	5%	Nil	0%
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
	1508.10.00 00	- Crude oil	kg	5%	Nil	0%
	1508.90	- Other:				
	1508.90.10	- - Fractions of unrefined ground-nut oil:				
	1508.90.10 10	- - - Solid fractions	kg	5%	Nil	0%
	1508.90.10 90	- - - Other	kg	5%	Nil	0%
	1508.90.90	- - Other:				
	1508.90.90 10	- - - Solid fractions	kg	5%	Nil	0%
	1508.90.90 90	- - - Other	kg	5%	Nil	0%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.				
	1509.10	- Virgin:				
	1509.10.10 00	- - In packings of net weight not exceeding 30 kg	kg	Nil	Nil	0%
	1509.10.90 00	- - Other	kg	Nil	Nil	0%
	1509.90	- Other:				
	1509.90.11	- - Fractions of unrefined oil:				
	1509.90.11 10	- - - In packings of net weight not exceeding 30 kg:				
	1509.90.11 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1509.90.11 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.10	1509.90.19	- - - Other:				
	1509.90.19 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1509.90.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
	1509.90.91	- - - In packings of net weight not exceeding 30 kg:				
	1509.90.91 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1509.90.91 90	- - - - Other	kg	Nil	Nil	0%
	1509.90.99	- - - Other:				
	1509.90.99 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1509.90.99 90	- - - - Other	kg	Nil	Nil	0%
	1510.00	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.				
	1510.00.10	- Crude oil:				
	1510.00.10 10	- - Solid fractions	kg	Nil	Nil	0%
	1510.00.10 90	- - Other	kg	Nil	Nil	0%
	1510.00.20	- Fractions of unrefined oil:				
	1510.00.20 10	- - Solid fractions	kg	Nil	Nil	0%
	1510.00.20 90	- - Other	kg	Nil	Nil	0%
	1510.00.90	- Other:				
	1510.00.90 10	- - Solid fractions	kg	Nil	Nil	0%
	1510.00.90 90	- - Other	kg	Nil	Nil	0%
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.				
	1511.10.00 00	- Crude oil	tonne	Nil	As specified in Appendix A	0%
	1511.90	- Other:				
		- - Fractions of unrefined oil:				
	1511.90.11 00	- - - Solid fractions	tonne	5%	Nil	0%
	1511.90.19	- - - Other:				
	1511.90.19 10	- - - - In packings of a weight not exceeding 20 kg	tonne	5%	Nil	0%
	1511.90.19 90	- - - - Other	tonne	5%	As specified in Appendix A	0%
		- - Other:				
	1511.90.91 00	- - - Solid fractions	tonne	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.12	1511.90.92 00	- - - Other, in packings of a weight not exceeding 20 kg	tonne	5%	Nil As specified in Appendix A	0%
	1511.90.99 00	- - - Other	tonne	5%		0%
		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 00	- - Crude oil	kg	Nil	Nil	0%
	1512.19	- - Other:				
	1512.19.10	- - - Fractions of unrefined sunflower-seed oil or safflower oil:				
		- - - - Sunflower-seed oil:				
	1512.19.10 11	- - - - - Solid fractions	kg	Nil	Nil	0%
	1512.19.10 19	- - - - - Other	kg	Nil	Nil	0%
		- - - - Safflower oil:				
	1512.19.10 21	- - - - - Solid fractions	kg	Nil	Nil	0%
	1512.19.10 29	- - - - - Other	kg	Nil	Nil	0%
	1512.19.90	- - - Other:				
		- - - - Sunflower-seed oil:				
	1512.19.90 11	- - - - - Solid fractions	kg	Nil	Nil	0%
	1512.19.90 19	- - - - - Other	kg	Nil	Nil	0%
		- - - - Safflower oil:				
	1512.19.90 21	- - - - - Solid fractions	kg	Nil	Nil	0%
	1512.19.90 29	- - - - - Other	kg	Nil	Nil	0%
		- Cotton-seed oil and its fractions:				
	1512.21.00 00	- - Crude oil, whether or not gossypol has been removed	kg	Nil	Nil	0%
	1512.29	- - Other:				
	1512.29.10	- - - Fractions of unrefined cotton-seed oil:				
	1512.29.10 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1512.29.10 90	- - - - Other	kg	Nil	Nil	0%
	1512.29.90	- - - Other:				
	1512.29.90 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1512.29.90 90	- - - - Other	kg	Nil	Nil	0%
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.14		- Coconut (copra) oil and its fractions:				
	1513.11.00 00	- - Crude oil	kg	5%	Nil	0%
	1513.19	- - Other:				
	1513.19.10 00	- - - Fractions of unrefined coconut oil	kg	5%	Nil	0%
	1513.19.90 00	- - - Other	kg	5%	Nil	0%
		- Palm kernel or babassu oil and fractions thereof:				
	1513.21	- - Crude oil:				
	1513.21.10 00	- - - Palm kernel oil	tonne	Nil	10%	0%
	1513.21.90 00	- - - Other	kg	Nil	Nil	0%
	1513.29	- - Other:				
		- - - Fractions of unrefined palm kernel oil or unrefined babassu oil:				
	1513.29.11	- - - - Solid fractions of unrefined palm kernel oil:				
	1513.29.11 10	- - - - - Palm kernel stearin, crude	tonne	5%	Nil	0%
	1513.29.11 90	- - - - - Other, palm kernel oil	tonne	5%	Nil	0%
	1513.29.12 00	- - - - Solid fractions of unrefined babassu oil	kg	5%	Nil	0%
	1513.29.13 00	- - - - Other, of unrefined palm kernel oil (palm kernel olein)				
	1513.29.14 00	- - - - Other, of unrefined babassu oil	tonne	Nil	Nil	0%
		- - - Other:	kg	Nil	Nil	0%
	1513.29.91	- - - - Solid fractions of palm kernel oil:				
	1513.29.91 10	- - - - - Palm kernel stearin, crude	tonne	5%	Nil	0%
	1513.29.91 90	- - - - - Other, palm kernel oil	tonne	5%	Nil	0%
	1513.29.92 00	- - - - Solid fractions of babassu oil	kg	5%	Nil	0%
	1513.29.94 00	- - - - Palm kernel olein, RBD				
	1513.29.95 00	- - - - Palm kernel oil, RBD	tonne	Nil	Nil	0%
	1513.29.96 00	- - - - Other, palm kernel oil	tonne	Nil	5%	0%
	1513.29.97 00	- - - - Other, of babassu oil	tonne	2%	Nil	0%
		- Other, of babassu oil	kg	Nil	Nil	0%
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Low erucic acid rape or colza oil				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.15		and its fractions:				
	1514.11.00 00	- - Crude oil	kg	Nil	Nil	0%
	1514.19	- - Other:				
	1514.19.10	- - - Fractions of unrefined oil:				
	1514.19.10 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1514.19.10 90	- - - - Other	kg	Nil	Nil	0%
	1514.19.90	- - - Other:				
	1514.19.90 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1514.19.90 90	- - - - Other	kg	Nil	Nil	0%
		- Other:				
	1514.91	- - Crude oil:				
	1514.91.10 00	- - - Other rape or colza oil	kg	Nil	Nil	0%
	1514.91.90 00	- - - Other	kg	Nil	Nil	0%
	1514.99	- - Other:				
	1514.99.10	- - - Fractions of unrefined oil:				
	1514.99.10 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1514.99.10 90	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	1514.99.91	- - - - Other rape or colza oil:				
	1514.99.91 10	- - - - - Solid fractions	kg	Nil	Nil	0%
	1514.99.91 90	- - - - - Other	kg	Nil	Nil	0%
	1514.99.99	- - - - Other:				
	1514.99.99 10	- - - - - Solid fractions	kg	Nil	Nil	0%
	1514.99.99 90	- - - - - Other	kg	Nil	Nil	0%
		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:				
	1515.11.00 00	- - Crude oil	kg	Nil	Nil	0%
	1515.19.00	- - Other:				
	1515.19.00 10	- - - Solid fractions	kg	Nil	Nil	0%
	1515.19.00 90	- - - Other	kg	Nil	Nil	0%
		- Maize (corn) oil and its fractions:				
	1515.21.00 00	- - Crude oil	kg	Nil	Nil	0%
	1515.29	- - Other:				
		- - - Fractions of unrefined maize (corn) oil:				
	1515.29.11 00	- - - - Solid fractions	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1515.29.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	1515.29.91 00	- - - - Solid fractions	kg	5%	Nil	0%
	1515.29.99 00	- - - - Other	kg	Nil	Nil	0%
	1515.30	- Castor oil and its fractions:				
	1515.30.10	- - Crude oil:				
	1515.30.10 10	- - - Solid fractions	kg	Nil	Nil	0%
	1515.30.10 90	- - - Other	kg	Nil	Nil	0%
	1515.30.90	- - Other:				
	1515.30.90 10	- - - Solid fractions	kg	Nil	Nil	0%
	1515.30.90 90	- - - Other	kg	Nil	Nil	0%
	1515.50	- Sesame oil and its fractions:				
	1515.50.10	- - Crude oil:				
	1515.50.10 10	- - - Solid fractions	kg	Nil	Nil	0%
		- - - Other:				
	1515.50.10 91	- - - - For domestic use	kg	Nil	Nil	0%
	1515.50.10 99	- - - - Other	kg	Nil	Nil	0%
	1515.50.20	- - Fractions of unrefined oil:				
	1515.50.20 10	- - - Solid fractions	kg	Nil	Nil	0%
		- - - Other:				
	1515.50.20 91	- - - - For domestic use	kg	Nil	Nil	0%
	1515.50.20 99	- - - - Other	kg	Nil	Nil	0%
	1515.50.90	- - Other:				
	1515.50.90 10	- - - Solid fractions	kg	Nil	Nil	0%
		- - - Other:				
	1515.50.90 91	- - - - For domestic use	kg	Nil	Nil	0%
	1515.50.90 99	- - - - Other	kg	Nil	Nil	0%
	1515.90	- Other:				
		- - Tengkawang oil:				
	1515.90.11	- - - Crude oil:				
	1515.90.11 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.11 90	- - - - Other	kg	Nil	Nil	0%
	1515.90.12	- - - Fractions of unrefined oil:				
	1515.90.12 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.12 90	- - - - Other	kg	Nil	Nil	0%
	1515.90.19	- - - Other:				
	1515.90.19 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Tung oil				
	1515.90.21	- - - Crude oil:				
	1515.90.21 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.21 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1515.90.22	- - - Fractions of unrefined oil:				
	1515.90.22 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.22 90	- - - - Other	kg	Nil	Nil	0%
	1515.90.29	- - - Other:				
	1515.90.29 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.29 90	- - - - Other	kg	Nil	Nil	0%
		- - Jojoba oil:				
	1515.90.31	- - - Crude oil:				
	1515.90.31 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.31 90	- - - - Other	kg	Nil	Nil	0%
	1515.90.32	- - - Fractions of unrefined oil:				
	1515.90.32 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.32 90	- - - - Other	kg	Nil	Nil	0%
	1515.90.39	- - - Other:				
	1515.90.39 10	- - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.39 90	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
	1515.90.91	- - - Crude oil:				
		- - - - Almond oil:				
	1515.90.91 11	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.91 19	- - - - - Other	kg	Nil	Nil	0%
		- - - - Illipenut oil:				
	1515.90.91 21	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.91 29	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	1515.90.91 91	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.91 99	- - - - - Other	kg	Nil	Nil	0%
	1515.90.92	- - - Fractions of unrefined oil:				
		- - - - Almond oil:				
	1515.90.92 11	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.92 19	- - - - - Other	kg	Nil	Nil	0%
		- - - - Illipenut oil:				
	1515.90.92 21	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.92 29	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	1515.90.92 91	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.92 99	- - - - - Other	kg	Nil	Nil	0%
	1515.90.99	- - - Other:				
		- - - - Almond oil:				
	1515.90.99 11	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.99 19	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.16		- - - - Illipenut oil:				
	1515.90.99 21	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.99 29	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	1515.90.99 91	- - - - - Solid fractions	kg	Nil	Nil	0%
	1515.90.99 99	- - - - - Other	kg	Nil	Nil	0%
		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	- Animal fats and oils and their fractions:				
	1516.10.10	- - In packings of a net weight of 10 kg or more:				
		- - - Re-esterified:				
	1516.10.10 11	- - - - Bones or waste of animal fats and oils	kg	5%	Nil	0%
	1516.10.10 19	- - - - Other	kg	10%	Nil	0%
	1516.10.10 90	- - - Other	kg	5%	Nil	0%
	1516.10.90	- - Other:				
		- - - Re-esterified:				
	1516.10.90 11	- - - - Bones or waste of animal fats and oils	kg	5%	Nil	0%
	1516.10.90 19	- - - - Other	kg	10%	Nil	0%
	1516.10.90 90	- - - Other	kg	5%	Nil	0%
	1516.20	- Vegetable fats and oils and their fractions:				
		- - Re-esterified fats and oils and their fractions:				
	1516.20.11 00	- - - Of soya beans	kg	5%	Nil	0%
	1516.20.12 00	- - - Of the fruit of the oil palm, crude	tonne	Nil	Nil	0%
	1516.20.13	- - - Of the fruit of the oil palm, other than crude:				
	1516.20.13 10	- - - - In packing of a net weight not exceeding 20 kg	tonne	5%	Nil	0%
	1516.20.13 20	- - - - In packings of a net weight exceeding 20 kg	tonne	5%	Nil	0%
	1516.20.14 00	- - - Of coconuts	kg	5%	Nil	0%
	1516.20.15 00	- - - Of palm kernels, crude	tonne	Nil	10%	0%
	1516.20.16 00	- - - Of palm kernels, refined, bleached and deodorised (RBD)	tonne	Nil	5%	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1516.20.17 00	- - - Of ground-nuts	kg	Nil	Nil	0%
	1516.20.18 00	- - - Of linseed	kg	Nil	Nil	0%
	1516.20.19	- - - Other:				
	1516.20.19 10	- - - - Of cotton seed	kg	Nil	Nil	0%
	1516.20.19 20	- - - - Of sunflower-seed	kg	Nil	Nil	0%
	1516.20.19 30	- - - - Of rape, colza and mustard seed	kg	Nil	Nil	0%
	1516.20.19 41	- - - - Of palm kernel olein, crude	tonne	Nil	Nil	0%
	1516.20.19 42	- - - - Of palm kernel olein, refined, bleached and deodorised (RBD)	tonne	Nil	Nil	0%
	1516.20.19 51	- - - - Of sesame seed	kg	Nil	Nil	0%
	1516.20.19 52	- - - - Of almond	kg	Nil	Nil	0%
	1516.20.19 53	- - - - Of illipenut	kg	Nil	Nil	0%
	1516.20.19 60	- - - - Of maize	kg	Nil	Nil	0%
	1516.20.19 70	- - - - Of castor	kg	Nil	Nil	0%
	1516.20.19 80	- - - - Of olive	kg	Nil	Nil	0%
	1516.20.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Hydrogenated fats in flakes:				
	1516.20.21 00	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	kg	5%	Nil	0%
	1516.20.22 00	- - - Of linseed	kg	5%	Nil	0%
	1516.20.23 00	- - - Of olives	kg	5%	Nil	0%
	1516.20.29 00	- - - Other	kg	5%	Nil	0%
		- - Other, palm stearin, with an iodine value not exceeding 48:				
	1516.20.51 00	- - - Unrefined	tonne	5%	Nil	0%
	1516.20.52 00	- - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil	0%
	1516.20.59 00	- - - Other	tonne	5%	Nil	0%
		- - Other:				
	1516.20.92 00	- - - Of linseed	kg	5%	Nil	0%
	1516.20.93 00	- - - Of olives	kg	5%	Nil	0%
	1516.20.94 00	- - - Of soya beans	kg	5%	Nil	0%
	1516.20.95 00	- - - Hydrogenated castor oil (opal wax)	kg	Nil	Nil	0%
	1516.20.96 00	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	tonne	5%	Nil	0%
	1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.17	1516.20.97 10	- - - - Of palm kernel stearin	tonne	5%	Nil	0%
	1516.20.97 20	- - - - Of palm kernel olein	tonne	5%	Nil	0%
	1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts:				
	1516.20.98 10	- - - - Hydrogenated of ground-nuts oil	kg	5%	Nil	0%
	1516.20.98 90	- - - - Other	kg	5%	Nil	0%
	1516.20.99	- - - Other:				
	1516.20.99 10	- - - - Hydrogenated of sesame seed oil	kg	5%	Nil	0%
	1516.20.99 20	- - - - Of palm kernel stearin, crude	tonne	5%	Nil	0%
	1516.20.99 90	- - - - Other	kg	5%	Nil	0%
		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:				
	1517.10.00 10	- - In airtight containers	kg	10%	Nil	0%
	1517.10.00 90	- - Other	kg	10%	Nil	0%
	1517.90	- Other:				
	1517.90.10 00	- - Imitation ghee	kg	10%	Nil	0%
	1517.90.20 00	- - Liquid margarine	kg	20%	Nil	0%
	1517.90.30 00	- - Of a kind used as mould release preparations	kg	10%	Nil	0%
		- - Imitation lard; shortening:				
	1517.90.43 00	- - - Shortening	kg	10%	Nil	0%
	1517.90.44 00	- - - Imitation lard	kg	10%	Nil	0%
		- - Other mixtures or preparations of vegetable fats or oils or of their fractions:				
	1517.90.50 00	- - - Solid mixtures or preparations	kg	10%	Nil	0%
		- - - Liquid mixtures or preparations:				
	1517.90.61 00	- - - - In which ground-nut oil predominates	kg	10%	Nil	0%
	1517.90.62 00	- - - - In which crude palm oil predominates	tonne	Nil	Nil	0%
	1517.90.63 00	- - - - In which other palm oil predominates, in packings of a net weight of less than 20 kg	tonne	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1517.90.64 00	- - - - In which other palm oil predominates, in packings of a net weight of 20 kg or more	tonne	5%	Nil	0%
	1517.90.65	- - - - In which palm kernel oil predominates:				
	1517.90.65 10	- - - - - Crude	tonne	Nil	Nil	0%
	1517.90.65 20	- - - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil	0%
	1517.90.66	- - - - In which palm kernel olein predominates:				
	1517.90.66 10	- - - - - Crude	tonne	Nil	Nil	0%
	1517.90.66 20	- - - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil	0%
	1517.90.67 00	- - - - In which soya-bean oil predominates	kg	5%	Nil	0%
	1517.90.68 00	- - - - In which illipe nut oil predominates	kg	Nil	Nil	0%
	1517.90.69	- - - - Other:				
	1517.90.69 11	- - - - - In which linseed oil predominates	kg	Nil	Nil	0%
	1517.90.69 12	- - - - - In which castor oil predominates	kg	Nil	Nil	0%
	1517.90.69 13	- - - - - In which tung oil predominates	kg	Nil	Nil	0%
	1517.90.69 14	- - - - - In which sesame oil predominates	kg	Nil	Nil	0%
	1517.90.69 15	- - - - - In which almond oil predominates	kg	Nil	Nil	0%
	1517.90.69 16	- - - - - In which maize (corn oil) predominates	kg	Nil	Nil	0%
	1517.90.69 17	- - - - - In which cotton seed oil predominates	kg	Nil	Nil	0%
	1517.90.69 18	- - - - - In which olive oil predominates	kg	Nil	Nil	0%
	1517.90.69 19	- - - - - In which sunflower oil predominates	kg	Nil	Nil	0%
	1517.90.69 20	- - - - - In which rape, colza or mustard oil predominates	kg	Nil	Nil	0%
	1517.90.69 21	- - - - - In which coconut oil predominates	kg	5%	Nil	0%
	1517.90.69 90	- - - - - Other	kg	Nil	Nil	0%
	1517.90.90	- - Other:				
	1517.90.90 10	- - - Of mixture or preparations of animal fats or oils of their	kg	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.18	1517.90.90 90	fractions - - - Other	kg	10%	Nil	0%
	1518.00	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.				
		- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum in inert gas or otherwise chemically modified excluding those of heading 15.16:				
	1518.00.12 00	- - Animal fats and oils	kg	Nil	Nil	0%
	1518.00.14 00	- - Ground-nut, soya-bean, palm or coconut oil	kg	Nil	Nil	0%
	1518.00.15 00	- - Linseed oil and its fractions	kg	Nil	Nil	0%
	1518.00.16 00	- - Olive oil and its fractions	kg	Nil	Nil	0%
	1518.00.19	- - Other:				
	1518.00.19 10	- - - Linoxyn	kg	Nil	Nil	0%
	1518.00.19 90	- - - Other	kg	Nil	Nil	0%
	1518.00.20 00	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	kg	Nil	Nil	0%
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:				
	1518.00.31	- - Of the fruit of the oil palm or of palm kernels:				
		- - - Of palm oil:				
	1518.00.31 11	- - - - Crude	tonne	Nil	Nil	0%
		- - - - Other:				
	1518.00.31 12	- - - - - In packings of a net weight of less than 20 kg	tonne	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1518.00.31 13	- - - - - In packings of a net weight of 20kg or more	tonne	5%	Nil	0%
		- - - Of palm kernel oil:				
	1518.00.31 21	- - - - Crude	tonne	Nil	Nil	0%
	1518.00.31 22	- - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil	0%
		- - - Of palm kernel olein:				
	1518.00.31 31	- - - - Crude	tonne	Nil	Nil	0%
	1518.00.31 32	- - - - Refined, bleached and deodorised (RBD)	tonne	5%	Nil	0%
	1518.00.33 00	- - Of linseed	kg	Nil	Nil	0%
	1518.00.34 00	- - Of olives	kg	Nil	Nil	0%
	1518.00.35 00	- - Of ground-nuts	kg	10%	Nil	0%
	1518.00.36	- - Of soya beans or coconuts:				
	1518.00.36 10	- - - Of soya beans	kg	5%	Nil	0%
	1518.00.36 20	- - - Of coconuts	kg	5%	Nil	0%
	1518.00.37 00	- - Of cotton seed	kg	5%	Nil	0%
	1518.00.39	- - Other:				
	1518.00.39 11	- - - Of castor oil	kg	Nil	Nil	0%
	1518.00.39 12	- - - Of tung oil	kg	Nil	Nil	0%
	1518.00.39 13	- - - Of sesame oil	kg	Nil	Nil	0%
	1518.00.39 14	- - - Of almond oil	kg	Nil	Nil	0%
	1518.00.39 15	- - - Of maize (corn) oil	kg	Nil	Nil	0%
	1518.00.39 17	- - - Of sunflower oil	kg	Nil	Nil	0%
	1518.00.39 18	- - - Of rape, colza or mustard oil	kg	Nil	Nil	0%
	1518.00.39 19	- - - Of illipenut oil	kg	Nil	Nil	0%
	1518.00.39 90	- - - Other	kg	Nil	Nil	0%
	1518.00.60 00	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	kg	Nil	Nil	0%
15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.				
	1520.00.10 00	- Crude glycerol	kg	5%	Nil	0%
	1520.00.90 00	- Other	kg	5%	Nil	0%
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
	1521.10.00 00	- Vegetable waxes	kg	Nil	Nil	0%
		- Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
15.22	1521.90.10 00	- - Beeswax and other insect waxes	kg	Nil	Nil	0%
	1521.90.20 00	- - Spermaceti	kg	Nil	Nil	0%
	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.				
	1522.00.10 00	- Degras	kg	5%	Nil	0%
	1522.00.90 00	- Other	kg	5%	Nil	0%

SECTION IV

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

Section Note.

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

Chapter 16

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

Chapter 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 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

National Note.

1. For the purposes of heading 16.02, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.				
	1601.00.10 00	- In airtight containers	kg	15%	Nil	0%
	1601.00.90	- Other:				
	1601.00.90 10	- - Sausages	kg	10%	Nil	0%
16.02	1601.00.90 90	- - Other	kg	10%	Nil	0%
		Other prepared or preserved meat, meat offal or blood.				
	1602.10	- Homogenised preparations:				
	1602.10.10 00	- - Containing pork, in airtight containers	kg	15%	Nil	0%
	1602.10.90	- - Other:				
		- - - In airtight containers:				
	1602.10.90 11	- - - - Infant or young children food	kg	Nil	Nil	0%
	1602.10.90 19	- - - - Other	kg	Nil	Nil	0%
	1602.10.90 90	- - - Other	kg	Nil	Nil	0%
	1602.20.00	- Of liver of any animal:				
		- - In airtight containers:				
	1602.20.00 11	- - - Infant or young children food	kg	Nil	Nil	0%
	1602.20.00 19	- - - Other	kg	Nil	Nil	0%
	1602.20.00 90	- - Other	kg	Nil	Nil	0%
		- Of poultry of heading 01.05:				
	1602.31	- - Of turkeys:				
	1602.31.10	- - - In airtight containers:				
	1602.31.10 10	- - - - Infant or young children food	kg	Nil	Nil	0%
	1602.31.10 90	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	1602.31.91 00	- - - - Mechanically deboned or separated meat	kg	Nil	Nil	0%
	1602.31.99 00	- - - - Other	kg	Nil	Nil	0%
	1602.32	- - Of fowls of the species <i>Gallus domesticus</i> :				
	1602.32.10 00	- - - Chicken curry, in airtight containers	kg	Nil	Nil	0%
	1602.32.90	- - - Other:				
		- - - - In airtight containers:				
	1602.32.90 11	- - - - - Infant or young children food	kg	Nil	Nil	0%
	1602.32.90 19	- - - - - Other	kg	Nil	Nil	0%
	1602.32.90 90	- - - - Other	kg	Nil	Nil	0%
	1602.39.00	- - Other:				

		- - - In airtight containers:				
1602.39.00 11		- - - - Infant or young children food	kg	Nil	Nil	0%
1602.39.00 19		- - - - Other	kg	Nil	Nil	0%
1602.39.00 90		- - - Other	kg	Nil	Nil	0%
		- Of swine:				
1602.41		- - Hams and cuts thereof:				
1602.41.10		- - - In airtight containers:				
1602.41.10 10		- - - - Infant or young children food	kg	Nil	Nil	0%
1602.41.10 90		- - - - Other	kg	10%	Nil	0%
1602.41.90		- - - Other:				
1602.41.90 10		- - - - Infant or young children food	kg	Nil	Nil	0%
1602.41.90 90		- - - - Other	kg	Nil	Nil	0%
1602.42		- - Shoulders and cuts thereof:				
1602.42.10		- - - In airtight containers:				
1602.42.10 10		- - - - Infant or young children food	kg	Nil	Nil	0%
1602.42.10 90		- - - - Other	kg	10%	Nil	0%
1602.42.90		- - - Other:				
1602.42.90 10		- - - - Infant or young children food	kg	Nil	Nil	0%
1602.42.90 90		- - - - Other	kg	Nil	Nil	0%
1602.49		- - Other, including mixtures:				
		- - - Luncheon meat:				
1602.49.11		- - - - In airtight containers:				
1602.49.11 10		- - - - - Infant or young children food	kg	Nil	Nil	0%
1602.49.11 90		- - - - - Other	kg	10%	Nil	0%
1602.49.19		- - - - Other:				
1602.49.19 10		- - - - - Infant or young children food	kg	Nil	Nil	0%
1602.49.19 90		- - - - - Other	kg	Nil	Nil	0%
		- - - Other:				
1602.49.91		- - - - In airtight containers:				
1602.49.91 10		- - - - - Infant or young children food	kg	Nil	Nil	0%
1602.49.91 90		- - - - - Other	kg	10%	Nil	0%
1602.49.99		- - - - Other:				
1602.49.99 10		- - - - - Infant or young children food	kg	Nil	Nil	0%
1602.49.99 90		- - - - - Other	kg	Nil	Nil	0%
1602.50.00		- Of bovine animals:				
		- - In airtight containers:				
1602.50.00 11		- - - Infant or young children food	kg	Nil	Nil	0%
1602.50.00 19		- - - Other	kg	Nil	Nil	0%
		- - Other:				
1602.50.00 91		- - - Infant or young children food	kg	Nil	Nil	0%
1602.50.00 99		- - - Other	kg	Nil	Nil	0%
1602.90		- Other, including preparations of				

16.03	1602.90.10 00	blood of any animal: - - Mutton curry, in airtight containers	kg	Nil	Nil	0%
	1602.90.90	- - Other:				
	1602.90.90 20	- - - Preparations of blood	kg	15%	Nil	0%
		- - - Other:				
		- - - - In airtight containers:				
	1602.90.90 91	- - - - - Infant or young children food	kg	Nil	Nil	0%
	1602.90.90 92	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	1602.90.90 93	- - - - - Infant or young children food	kg	Nil	Nil	0%
	1602.90.90 99	- - - - - Other	kg	Nil	Nil	0%
	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.				
	1603.00.10 00	- Of chicken, with herbs	kg	20%	Nil	0%
	1603.00.20 00	- Of chicken, without herbs	kg	20%	Nil	0%
	1603.00.30	- Other, with herbs:				
	1603.00.30 10	- - Extracts and juices of meat	kg	20%	Nil	0%
	1603.00.30 20	- - Extracts and juices of fish	kg	20%	Nil	0%
	1603.00.30 30	- - Extracts and juices of crustaceans, molluscs or other aquatic invertebrates	kg	20%	Nil	0%
	1603.00.90	- Other:				
	1603.00.90 10	- - Extracts and juices of meat	kg	20%	Nil	0%
	1603.00.90 20	- - Extracts and juices of fish	kg	20%	Nil	0%
	1603.00.90 30	- - Extracts and juices of crustaceans, molluscs or other aquatic invertebrates	kg	20%	Nil	0%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				
		- Fish, whole or in pieces, but not minced:				
	1604.11	- - Salmon:				
	1604.11.10 00	- - - In airtight containers	kg	Nil	Nil	0%
	1604.11.90 00	- - - Other	kg	Nil	Nil	0%
	1604.12	- - Herrings:				
	1604.12.10 00	- - - In airtight containers	kg	Nil	Nil	0%
	1604.12.90 00	- - - Other	kg	Nil	Nil	0%
	1604.13	- - Sardines, sardinella and brisling or sprats:				
		- - - Sardines:				
	1604.13.11 00	- - - - In airtight containers	kg	Nil	Nil	0%
	1604.13.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	1604.13.91 00	- - - - In airtight containers	kg	Nil	Nil	0%

1604.13.99 00	- - - - Other	kg	Nil	Nil	0%
1604.14	- - Tunas, skipjack and bonito (<i>Sarda spp.</i>):				
	- - - In airtight containers:				
1604.14.11 00	- - - - Tunas	kg	Nil	Nil	0%
1604.14.19 00	- - - - Other	kg	Nil	Nil	0%
1604.14.90	- - - Other:				
1604.14.90 10	- - - - Tunas	kg	Nil	Nil	0%
1604.14.90 90	- - - - Other	kg	Nil	Nil	0%
1604.15	- - Mackerel:				
1604.15.10 00	- - - In airtight containers	kg	Nil	Nil	0%
1604.15.90 00	- - - Other	kg	Nil	Nil	0%
1604.16	- - Anchovies:				
1604.16.10 00	- - - In airtight containers	kg	Nil	Nil	0%
1604.16.90 00	- - - Other	kg	Nil	Nil	0%
1604.17	- - Eels:				
1604.17.10 00	- - - In airtight containers	kg	Nil	Nil	0%
1604.17.90 00	- - - Other	kg	Nil	Nil	0%
1604.19	- - Other:				
1604.19.20 00	- - - Horse mackerels, in airtight containers	kg	Nil	Nil	0%
1604.19.30 00	- - - Other, in airtight containers	kg	Nil	Nil	0%
1604.19.90	- - - Other:				
1604.19.90 10	- - - - Horse mackerels	kg	Nil	Nil	0%
1604.19.90 90	- - - - Other	kg	Nil	Nil	0%
1604.20	- Other prepared or preserved fish:				
	- - Shark fins, ready for immediate consumption:				
1604.20.11 00	- - - In airtight containers	kg	Nil	Nil	0%
1604.20.19 00	- - - Other	kg	6%	Nil	0%
	- - Fish sausages:				
1604.20.21 00	- - - In airtight containers	kg	Nil	Nil	0%
1604.20.29 00	- - - Other	kg	Nil	Nil	0%
	- - Other:				
1604.20.91 00	- - - In airtight containers	kg	Nil	Nil	0%
1604.20.93 00	- - - Frozen minced fish, boiled or steamed	kg	Nil	Nil	0%
1604.20.99	- - - Other:				
1604.20.99 10	- - - - Shark fins	kg	6%	Nil	0%
	- - - - Fish paste and similar preparations:				
1604.20.99 21	- - - - - Fish pastes, fish balls or fish cakes	kg	Nil	Nil	0%
1604.20.99 29	- - - - - Other	kg	Nil	Nil	0%
1604.20.99 90	- - - - Other	kg	Nil	Nil	0%
	- Caviar and caviar substitutes:				
1604.31.00 00	- - Caviar	kg	8%	Nil	0%
1604.32.00 00	- - Caviar substitutes	kg	8%	Nil	0%

16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.				
	1605.10	- Crab:				
	1605.10.10 00	- - In airtight containers	kg	Nil	Nil	0%
	1605.10.90 00	- - Other	kg	Nil	Nil	0%
		- Shrimps and prawns:				
	1605.21	- - Not in airtight container:				
	1605.21.10 00	- - - Shrimp paste	kg	Nil	Nil	0%
	1605.21.90 00	- - - Other	kg	Nil	Nil	0%
	1605.29	- - Other:				
	1605.29.10 00	- - - Shrimp paste	kg	Nil	Nil	0%
	1605.29.90	- - - Other:				
	1605.29.90 10	- - - - Shrimps and prawns sate	kg	Nil	Nil	0%
	1605.29.90 90	- - - - Other	kg	Nil	Nil	0%
	1605.30.00	- Lobster:				
	1605.30.00 10	- - In airtight containers	kg	Nil	Nil	0%
	1605.30.00 90	- - Other	kg	Nil	Nil	0%
	1605.40	- Other crustaceans:				
	1605.40.10 00	- - In airtight containers	kg	Nil	Nil	0%
	1605.40.90 00	- - Other	kg	Nil	Nil	0%
		- Molluscs:				
	1605.51.00	- - Oysters:				
	1605.51.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.51.00 90	- - - Other	kg	Nil	Nil	0%
	1605.52.00	- - Scallops, including queen scallops:				
	1605.52.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.52.00 90	- - - Other	kg	Nil	Nil	0%
	1605.53.00	- - Mussels:				
	1605.53.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.53.00 90	- - - Other	kg	Nil	Nil	0%
	1605.54.00	- - Cuttle fish and squid:				
		- - - In airtight containers:				
	1605.54.00 11	- - - - Cuttle fish sate	kg	Nil	Nil	0%
	1605.54.00 19	- - - - Other	kg	Nil	Nil	0%
	1605.54.00 90	- - - Other	kg	Nil	Nil	0%
	1605.55.00	- - Octopus:				
	1605.55.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.55.00 90	- - - Other	kg	Nil	Nil	0%
	1605.56.00	- - Clams, cockles and arkshells:				
	1605.56.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.56.00 90	- - - Other	kg	Nil	Nil	0%
	1605.57.00	- - Abalone:				
	1605.57.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.57.00 90	- - - Other	kg	Nil	Nil	0%
	1605.58.00	- - Snails, other than sea snails:				
	1605.58.00 10	- - - In airtight containers	kg	Nil	Nil	0%

	1605.58.00 90	- - - Other	kg	Nil	Nil	0%
	1605.59.00	- - Other:				
	1605.59.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.59.00 90	- - - Other	kg	Nil	Nil	0%
		- Other aquatic invertebrates:				
	1605.61.00	- - Sea cucumbers:				
	1605.61.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.61.00 90	- - - Other	kg	Nil	Nil	0%
	1605.62.00	- - Sea urchins:				
	1605.62.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.62.00 90	- - - Other	kg	Nil	Nil	0%
	1605.63.00	- - Jellyfish:				
	1605.63.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.63.00 90	- - - Other	kg	Nil	Nil	0%
	1605.69.00	- - Other:				
	1605.69.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	1605.69.00 90	- - - Other	kg	Nil	Nil	0%

Chapter 17

Sugars and sugar confectionery

Chapter 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, 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, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.				
	1701.12.00 00	- Raw sugar not containing added flavouring or colouring matter:				
	1701.13.00 00	- - Beet sugar	kg	Nil	Nil	0%
		- - Cane sugar specified in Subheading Note 2 to this Chapter	kg	Nil	Nil	0%
	1701.14.00 00	- - Other cane sugar	kg	Nil	Nil	0%
		- Other:				
	1701.91.00 00	- - Containing added flavouring or colouring matter	kg	Nil	Nil	0%
	1701.99	- - Other:				
		- - - Refined sugar:				
	1701.99.11 00	- - - - White	kg	Nil	Nil	0%
	1701.99.19 00	- - - - Other	kg	Nil	Nil	0%
	1701.99.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				
	1702.11.00 00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	Nil	Nil	0%
	1702.19.00 00	- - Other	kg	Nil	Nil	0%
	1702.20.00 00	- Maple sugar and maple syrup	kg	Nil	Nil	0%
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:				
	1702.30.10 00	- - Glucose	kg	Nil	Nil	0%
	1702.30.20 00	- - Glucose syrup	kg	10%	Nil	0%
	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:				
	1702.40.00 10	- - Glucose	kg	Nil	Nil	0%
	1702.40.00 20	- - Glucose syrup	kg	Nil	Nil	0%
	1702.50.00 00	- Chemically pure fructose	kg	Nil	Nil	0%
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:				
	1702.60.10 00	- - Fructose	kg	Nil	Nil	0%
	1702.60.20 00	- - Fructose syrup	kg	10%	Nil	0%
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:				
		- - Maltose and maltose syrups:				
	1702.90.11 00	- - - Chemically pure maltose	kg	Nil	Nil	0%
	1702.90.19 00	- - - Other	kg	Nil	Nil	0%
	1702.90.20 00	- - Artificial honey, whether or not mixed with natural honey	kg	Nil	Nil	0%
	1702.90.30 00	- - Flavoured or coloured sugars (excluding maltose)	kg	Nil	Nil	0%
	1702.90.40 00	- - Caramel	kg	Nil	Nil	0%
		- - Other:				
	1702.90.91 00	- - - Syrup	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
17.03	1702.90.99 00	- - - Other	kg	Nil	Nil	0%
		Molasses resulting from the extraction or refining of sugar.				
	1703.10	- Cane molasses:				
	1703.10.10 00	- - Containing added flavouring or colouring matter	kg	Nil	Nil	0%
	1703.10.90 00	- - Other	kg	Nil	Nil	0%
	1703.90	- Other:				
	1703.90.10 00	- - Containing added flavouring or colouring matter	kg	Nil	Nil	0%
17.04	1703.90.90 00	- - Other	kg	Nil	Nil	0%
		Sugar confectionery (including white chocolate), not containing cocoa.				
	1704.10.00 00	- Chewing gum, whether or not sugar-coated	kg	15%	Nil	0%
	1704.90	- Other:				
	1704.90.10 00	- - Medicated pastilles and drops	kg	15%	Nil	0%
	1704.90.20 00	- - White chocolate	kg	15%	Nil	0%
		- - Other:				
	1704.90.91 00	- - - Soft, containing gelatin	kg	15%	Nil	0%
	1704.90.99 00	- - - Other	kg	15%	Nil	0%

Chapter 18
Cocoa and cocoa preparations

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
18.01	1801.00.00 00	Cocoa beans, whole or broken, raw or roasted.	kg	Nil	Nil	0%
18.02	1802.00.00 00	Cocoa shells, husks, skins and other cocoa waste.	kg	Nil	Nil	0%
18.03		Cocoa paste, whether or not defatted.				
	1803.10.00 00	- Not defatted	kg	10%	Nil	0%
	1803.20.00 00	- Wholly or partly defatted	kg	10%	Nil	0%
18.04	1804.00.00 00	Cocoa butter, fat and oil.	kg	10%	Nil	0%
18.05	1805.00.00 00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	10%	Nil	0%
18.06		Chocolate and other food preparations containing cocoa.				
	1806.10.00 00	- Cocoa powder, containing added sugar or other sweetening matter	kg	10%	Nil	0%
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:				
	1806.20.10 00	- - Chocolate confectionery in blocks, slabs or bars	kg	15%	Nil	0%
	1806.20.90 00	- - Other	kg	15%	Nil	0%
		- Other, in blocks, slabs or bars:				
	1806.31	- - Filled:				
	1806.31.10 00	- - - Chocolate confectionery	kg	15%	Nil	0%
	1806.31.90 00	- - - Other	kg	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1806.32	- - Not filled:				
	1806.32.10 00	- - - Chocolate confectionery	kg	15%	Nil	0%
	1806.32.90 00	- - - Other	kg	15%	Nil	0%
	1806.90	- Other:				
	1806.90.10 00	- - Chocolate confectionery in tablets or pastilles	kg	15%	Nil	0%
	1806.90.30 00	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	kg	15%	Nil	0%
	1806.90.40 00	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	kg	15%	Nil	0%
	1806.90.90 00	- - Other	kg	15%	Nil	0%

Chapter 19

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

Chapter 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.

National Note.

1. For the purposes of heading 19.01, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1901.10	- Preparations for infant use, put up for retail sale:				
	1901.10.10 00	- - Of malt extract	kg	Nil	Nil	0%
	1901.10.20	- - Of goods of headings 04.01 to 04.04:				
		- - - Not containing cocoa:				
	1901.10.20 11	- - - - Prepared milk in powder form	kg	Nil	Nil	0%
	1901.10.20 19	- - - - Other	kg	Nil	Nil	0%
	1901.10.20 20	- - - Containing cocoa	kg	Nil	Nil	0%
	1901.10.30 00	- - Of soya-bean powder	kg	Nil	Nil	0%
		- - Other:				
	1901.10.91 00	- - - Medical foods	kg	Nil	Nil	0%
	1901.10.99 00	- - - Other	kg	Nil	Nil	0%
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
	1901.20.10 00	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	kg	Nil	Nil	0%
	1901.20.20 00	- - Of flour, groats, meal, starch or malt extract, containing cocoa	kg	Nil	Nil	0%
	1901.20.30 00	- - Other, not containing cocoa	kg	Nil	Nil	0%
	1901.20.40 00	- - Other, containing cocoa	kg	Nil	Nil	0%
	1901.90	- Other:				
		- - Preparation for infant use, not put up for retail sale:				
	1901.90.11	- - - Medical foods:				
		- - - - Of flour, groats, meal or starch:				
	1901.90.11 10	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.11 20	- - - - - Containing cocoa	kg	6%	Nil	0%
	1901.90.19	- - - Other	kg	Nil	Nil	0%
		- - - - Of flour, groats, meal or starch:				
	1901.90.19 10	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.19 20	- - - - - Containing cocoa	kg	6%	Nil	0%
	1901.90.20 00	- - Malt extract	kg	Nil	Nil	0%
		- - Other, of goods of heading 04.01 to 04.04:				
	1901.90.31 00	- - - Filled milk	kg	Nil	Nil	0%
	1901.90.32	- - - Other, containing cocoa powder:				
	1901.90.32 10	- - - - Preparation for young children use, put up for retail sale	kg	Nil	Nil	0%
	1901.90.32 90	- - - - Other	kg	7%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
19.02	1901.90.39	- - - Other:				
	1901.90.39 10	- - - - Preparation for young children use, put up for retail sale	kg	Nil	Nil	0%
	1901.90.39 90	- - - - Other	kg	Nil	Nil	0%
	1901.90.41	- - - Other soya-based preparations:				
		- - - In powder forms:				
		- - - - Of flour, groats, meal or starch:				
	1901.90.41 10	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.41 20	- - - - - Containing cocoa	kg	6%	Nil	0%
	1901.90.49	- - - In other forms:				
		- - - - Of flour, groats, meal or starch:				
	1901.90.49 10	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.49 20	- - - - - Containing cocoa	kg	6%	Nil	0%
	1901.90.91	- - - Other:				
		- - - Medical foods:				
		- - - - Of flour, groats, meal or starch:				
	1901.90.91 10	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.91 20	- - - - - Containing cocoa	kg	6%	Nil	0%
	1901.90.99	- - - Other:				
		- - - - Preparation for young children use, not put up for retail sale:				
		- - - - - Of flour, groats, meal or starch:				
	1901.90.99 11	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.99 12	- - - - - Containing cocoa	kg	6%	Nil	0%
		- - - - Other:				
		- - - - - Of flour, groats, meal or starch:				
	1901.90.99 91	- - - - - Not containing cocoa	kg	6%	Nil	0%
	1901.90.99 92	- - - - - Containing cocoa	kg	6%	Nil	0%
		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:				
	1902.11.00 10	- - - Noodles	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1902.11.00 90	- - - Other	kg	5%	Nil	0%
	1902.19	- - Other:				
	1902.19.20 00	- - - Rice vermicelli (bee hoon)	kg	6%	Nil	0%
	1902.19.30 00	- - - Transparent vermicelli	kg	6%	Nil	0%
	1902.19.40 00	- - - Noodles	kg	5%	Nil	0%
	1902.19.90 00	- - - Other	kg	6%	Nil	0%
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:				
	1902.20.10 00	- - Stuffed with meat or meat offal	kg	Nil	Nil	0%
	1902.20.30	- - Stuffed with fish, crustaceans or molluscs:				
	1902.20.30 10	- - - Stuffed with fish	kg	8%	Nil	0%
	1902.20.30 20	- - - Stuffed with crustaceans or molluscs	kg	8%	Nil	0%
	1902.20.90.00	- - Other	kg	6%	Nil	0%
	1902.30	- Other pasta:				
	1902.30.20 00	- - Instant rice vermicelli	kg	8%	Nil	0%
	1902.30.30 00	- - Transparent vermicelli	kg	6%	Nil	0%
	1902.30.40 00	- - Other instant noodles	kg	8%	Nil	0%
	1902.30.90	- - Other:				
	1902.30.90 10	- - - Rice vermicelli (bee hoon)	kg	5%	Nil	0%
	1902.30.90 90	- - - Other	kg	8%	Nil	0%
	1902.40.00	- Couscous:				
	1902.40.00 10	- - Cooked	kg	Nil	Nil	0%
	1902.40.00 90	- - Other	kg	Nil	Nil	0%
19.03	1903.00.00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	5%	Nil	0%
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	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:				
	1904.10.10 00	- - Containing cocoa	kg	5%	Nil	0%
	1904.10.90 00	- - Other	kg	2%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
19.05	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:				
	1904.20.10	- - Prepared foods obtained from unroasted cereal flakes:				
	1904.20.10 10	- - - Containing cocoa	kg	7%	Nil	0%
	1904.20.10 90	- - - Other	kg	7%	Nil	0%
	1904.20.90	- - Other:				
	1904.20.90 10	- - - Containing cocoa	kg	7%	Nil	0%
	1904.20.90 90	- - - Other	kg	7%	Nil	0%
	1904.30.00	- Bulgur wheat:				
	1904.30.00 10	- - Containing cocoa	kg	7%	Nil	0%
	1904.30.00 90	- - Other	kg	7%	Nil	0%
	1904.90	- Other:				
	1904.90.10	- - Rice preparations, including pre-cooked rice:				
	1904.90.10 10	- - - Containing cocoa	kg	7%	Nil	0%
	1904.90.10 90	- - - Other	kg	7%	Nil	0%
	1904.90.90	- - Other:				
	1904.90.90 10	- - - Containing cocoa	kg	7%	Nil	0%
	1904.90.90 90	- - - Other	kg	7%	Nil	0%
		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 00	- Crispbread	kg	Nil	Nil	0%
	1905.20.00 00	- Gingerbread and the like	kg	Nil	Nil	0%
		- Sweet biscuits; waffles and wafers:				
	1905.31	- - Sweet biscuits:				
	1905.31.10 00	- - - Not containing cocoa	kg	6%	Nil	0%
	1905.31.20 00	- - - Containing cocoa	kg	6%	Nil	0%
	1905.32.00 00	- - Waffles and wafers	kg	6%	Nil	0%
	1905.40	- Rusks, toasted bread and similar toasted products:				
	1905.40.10 00	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	kg	Nil	Nil	0%
	1905.40.90 00	- - Other	kg	6%	Nil	0%
	1905.90	- Other:				
	1905.90.10 00	- - Unsweetened teething biscuits	kg	6%	Nil	0%
	1905.90.20 00	- - Other unsweetened biscuits	kg	6%	Nil	0%
	1905.90.30 00	- - Cakes	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	1905.90.40 00	- - Pastries	kg	Nil	Nil	0%
	1905.90.50 00	- - Flourless bakers' wares	kg	Nil	Nil	0%
	1905.90.60 00	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	kg	Nil	Nil	0%
	1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products:				
	1905.90.70 10	- - - Communion wafers	kg	Nil	Nil	0%
	1905.90.70 20	- - - Sealing wafers, rice paper and similar products	kg	Nil	Nil	0%
	1905.90.80 00	- - Other crisp savoury food products	kg	Nil	Nil	0%
	1905.90.90	- - Other:				
	1905.90.90 10	- - - Other bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	kg	Nil	Nil	0%
	1905.90.90 90	- - - Other	kg	Nil	Nil	0%

Chapter 20

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

Chapter Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol..

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from 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.

National Note.

1. For the purposes of heading 20.02, 20.03, 20.04, 20.05, 20.07 and 20.09, the term “infant” means any person up to 12 months of age and the term “young children” means any person from the age of more than 12 months up to the age of 3 years.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
	2001.10.00 00	- Cucumbers and gherkins	kg	Nil	Nil	0%
	2001.90	- Other:				
	2001.90.10 00	- - Onions	kg	Nil	Nil	0%
	2001.90.90	- - Other:				
		- - - Vegetable, fruit or nuts:				
	2001.90.90 11	- - - - Sweet corn	kg	Nil	Nil	0%
	2001.90.90 19	- - - - Other	kg	Nil	Nil	0%
20.02	2001.90.90 20	- - - Products based on manioc, sweet potatoes and similar roots and tubers with high starch content, potato or dried leguminous vegetable flours				
		- - - - Other	kg	Nil	Nil	0%
	2001.90.90 90	- - - Other	kg	Nil	Nil	0%
		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.				
	2002.10	- Tomatoes, whole or in pieces:				
	2002.10.10 00	- - Cooked otherwise than by steaming or boiling in water	kg	Nil	Nil	0%
	2002.10.90 00	- - Other	kg	Nil	Nil	0%
	2002.90	- Other:				
20.03	2002.90.10 00	- - Tomato paste	kg	Nil	Nil	0%
	2002.90.20 00	- - Tomato powder	kg	Nil	Nil	0%
	2002.90.90	- - Other:				
	2002.90.90 20	- - - Infant and young children food	kg	Nil	Nil	0%
	2002.90.90 90	- - - Other	kg	Nil	Nil	0%
		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.				
	2003.10.00	- Mushrooms of the genus <i>Agaricus</i> :				
	2003.10.00 20	- - Infant and young children food	kg	Nil	Nil	0%
20.03	2003.10.00 90	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
20.04	2003.90	- Other:				
	2003.90.10	- - Truffles:				
	2003.90.10 20	- - - Infant and young children food	kg	Nil	Nil	0%
	2003.90.10 90	- - - Other	kg	Nil	Nil	0%
	2003.90.90	- - Other:				
	2003.90.90 20	- - - Infant and young children food	kg	Nil	Nil	0%
	2003.90.90 90	- - - Other	kg	Nil	Nil	0%
		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.				
	2004.10.00	- Potatoes:				
	2004.10.00 20	- - Infant and young children food	kg	Nil	Nil	0%
	2004.10.00 30	- - Products based on potato flour	kg	Nil	Nil	0%
		- - Other:				
	2004.10.00 91	- - In airtight containers	kg	Nil	Nil	0%
	2004.10.00 99	- - Other	kg	Nil	Nil	0%
20.05	2004.90	- Other vegetables and mixtures of vegetables:				
	2004.90.10 00	- - For infant use	kg	Nil	Nil	0%
	2004.90.90	- - Other:				
	2004.90.90 20	- - - Young children food	kg	Nil	Nil	0%
	2004.90.90 30	- - - Sweet corn, on the cob or in grains	kg	Nil	Nil	0%
	2004.90.90 40	- - - Preparations of leguminous vegetables or manioc, sweet potatoes or similar roots and tubers with high starch content flours	kg	Nil	Nil	0%
		- - - Other:				
	2004.90.90 91	- - - - In airtight containers	kg	Nil	Nil	0%
	2004.90.90 99	- - - - Other	kg	Nil	Nil	0%
		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.				
	2005.10	- Homogenised vegetables:				
	2005.10.10	- - In airtight containers:				
	2005.10.10 10	- - - Infant and young children food	kg	Nil	Nil	0%
	2005.10.10 90	- - - Other	kg	8%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2005.10.90	- - Other:				
	2005.10.90 10	- - - Infant and young children food	kg	Nil	Nil	0%
	2005.10.90 90	- - - Other	kg	Nil	Nil	0%
	2005.20	- Potatoes:				
		- - Chips and sticks:				
	2005.20.11 00	- - - In airtight containers	kg	8%	Nil	0%
	2005.20.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	2005.20.91	- - - In airtight containers:				
	2005.20.91 10	- - - - Infant and young children food	kg	Nil	Nil	0%
	2005.20.91 90	- - - - Other	kg	8%	Nil	0%
	2005.20.99	- - - Other:				
	2005.20.99 10	- - - - Infant and young children food	kg	Nil	Nil	0%
	2005.20.99 90	- - - - Other	kg	Nil	Nil	0%
	2005.40.00	- Peas (<i>Pisum sativum</i>):				
	2005.40.00 10	- - Infant and young children food	kg	Nil	Nil	0%
		- - Other:				
	2005.40.00 91	- - - In airtight containers	kg	Nil	Nil	0%
	2005.40.00 99	- - - Other	kg	Nil	Nil	0%
		- Beans (<i>vigna spp.</i> , <i>Phaseolus spp.</i>):				
	2005.51.00	- - Beans, shelled:				
	2005.51.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2005.51.00 91	- - - - In airtight containers	kg	Nil	Nil	0%
	2005.51.00 99	- - - - Other	kg	Nil	Nil	0%
	2005.59	- - Other:				
	2005.59.10	- - - In airtight containers:				
	2005.59.10 10	- - - - Infant and young children food	kg	Nil	Nil	0%
	2005.59.10 90	- - - - Other	kg	8%	Nil	0%
	2005.59.90	- - - Other:				
	2005.59.90 10	- - - - Infant and young children food	kg	Nil	Nil	0%
	2005.59.90 90	- - - - Other	kg	Nil	Nil	0%
	2005.60.00	- Asparagus:				
	2005.60.00 10	- - Infant and young children food	kg	Nil	Nil	0%
		- - Other:				
	2005.60.00 91	- - - In airtight containers	kg	Nil	Nil	0%
	2005.60.00 99	- - - Other	kg	Nil	Nil	0%
	2005.70.00	- Olives:				
	2005.70.00 10	- - Infant and young children food	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - Other:				
	2005.70.00 91	- - - In airtight containers	kg	Nil	Nil	0%
	2005.70.00 99	- - - Other	kg	Nil	Nil	0%
	2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>):				
	2005.80.00 10	- - In airtight containers	kg	8%	Nil	0%
	2005.80.00 90	- - Other	kg	8%	Nil	0%
		- Other vegetables and mixtures of vegetables:				
	2005.91.00	- - Bamboo shoots:				
	2005.91.00 10	- - - In airtight containers	kg	Nil	Nil	0%
	2005.91.00 90	- - - Other	kg	Nil	Nil	0%
	2005.99	- - Other:				
	2005.99.10	- - - In airtight containers:				
	2005.99.10 10	- - - - Infant and young children food	kg	Nil	Nil	0%
	2005.99.10 90	- - - - Other	kg	8%	Nil	0%
	2005.99.90	- - - Other:				
	2005.99.90 10	- - - - Infant and young children food	kg	Nil	Nil	0%
	2005.99.90 90	- - - - Other	kg	Nil	Nil	0%
20.06	2006.00.00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	Nil	Nil	0%
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:				
	2007.10.00 10	- - Infant and young children food	kg	Nil	Nil	0%
	2007.10.00 90	- - Other	kg	Nil	Nil	0%
		- Other:				
	2007.91.00	- - Citrus fruit:				
	2007.91.00 10	- - - Marmalades and lemon curd	kg	Nil	Nil	0%
	2007.91.00 90	- - - Other	kg	Nil	Nil	0%
	2007.99	- - Other:				
	2007.99.10 00	- - - Fruit pastes other than of mangoes, pineapples or strawberries	kg	Nil	Nil	0%
	2007.99.90	- - - Other:				
	2007.99.90 10	- - - - Jam and fruit jellies	kg	Nil	Nil	0%
	2007.99.90 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- - Ground-nuts:				
	2008.11.10 00	- - - Roasted	kg	Nil	Nil	0%
	2008.11.20 00	- - - Peanut butter	kg	Nil	Nil	0%
	2008.11.90 00	- - - Other	kg	Nil	Nil	0%
	2008.19	- - Other, including mixtures:				
	2008.19.10	- - - Cashew nuts:				
	2008.19.10 20	- - - - Roasted	kg	Nil	Nil	0%
	2008.19.10 90	- - - - Other	kg	Nil	Nil	0%
	2008.19.90	- - - Other:				
	2008.19.90 20	- - - - Roasted	kg	Nil	Nil	0%
	2008.19.90 90	- - - - Other	kg	Nil	Nil	0%
	2008.20.00	- Pineapples:				
	2008.20.00 30	- - In airtight containers	kg	10%	Nil	0%
	2008.20.00 90	- - Other	kg	10%	Nil	0%
	2008.30	- Citrus fruit:				
	2008.30.10	- - Containing added sugar or other sweetening matter or spirit:				
	2008.30.10 10	- - - In airtight containers	kg	Nil	Nil	0%
	2008.30.10 90	- - - Other	kg	Nil	Nil	0%
	2008.30.90	- - Other:				
	2008.30.90 30	- - - In airtight containers	kg	Nil	Nil	0%
	2008.30.90 90	- - - Other	kg	Nil	Nil	0%
	2008.40	- Pears:				
	2008.40.10	- - Containing added sugar or other sweetening matter or spirit:				
	2008.40.10 10	- - - In airtight containers	kg	Nil	Nil	0%
	2008.40.10 90	- - - Other	kg	Nil	Nil	0%
	2008.40.90	- - Other:				
	2008.40.90 30	- - - In airtight containers	kg	Nil	Nil	0%
	2008.40.90 90	- - - Other	kg	Nil	Nil	0%
	2008.50	- Apricots:				
	2008.50.10	- - Containing added sugar or other sweetening matter or spirit:				
	2008.50.10 10	- - - In airtight containers	kg	Nil	Nil	0%
	2008.50.10 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2008.50.90	- - Other:				
	2008.50.90 30	- - - In airtight containers	kg	Nil	Nil	0%
	2008.50.90 90	- - - Other	kg	Nil	Nil	0%
	2008.60	- Cherries:				
	2008.60.10	- - Containing added sugar or other sweetening matter or spirit:				
	2008.60.10 10	- - - In airtight containers	kg	Nil	Nil	0%
	2008.60.10 90	- - - Other	kg	Nil	Nil	0%
	2008.60.90	- - Other:				
	2008.60.90 30	- - - In airtight containers	kg	Nil	Nil	0%
	2008.60.90 90	- - - Other	kg	Nil	Nil	0%
	2008.70	- Peaches, including nectarines:				
	2008.70.10	- - Containing added sugar or other sweetening matter or spirit:				
	2008.70.10 10	- - - In airtight containers	kg	Nil	Nil	0%
	2008.70.10 90	- - - Other	kg	Nil	Nil	0%
	2008.70.90	- - Other:				
	2008.70.90 30	- - - In airtight containers	kg	Nil	Nil	0%
	2008.70.90 90	- - - Other	kg	Nil	Nil	0%
	2008.80	- Strawberries:				
	2008.80.10	- - Containing added sugar or other sweetening matter or spirit:				
	2008.80.10 10	- - - In airtight containers	kg	Nil	Nil	0%
	2008.80.10 90	- - - Other	kg	Nil	Nil	0%
	2008.80.90	- - Other:				
		- - - Other:				
	2008.80.90 30	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.80.90 90	- - - - Other	kg	Nil	Nil	0%
		- Other, including mixtures other than those of subheading 2008.19:				
	2008.91.00 00	- - Palm hearts	kg	8%	Nil	0%
	2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> , <i>Vaccinium vitis- idaea</i>):				
		- - - Containing added sugar or other sweetening matter or spirit:				
	2008.93.00 11	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.93.00 19	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	2008.93.00 91	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.93.00 99	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2008.97	- - Mixtures:				
	2008.97.10 00	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	kg	Nil	Nil	0%
	2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit:				
	2008.97.20 10	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.97.20 90	- - - - Other	kg	Nil	Nil	0%
	2008.97.90	- - - Other:				
	2008.97.90 30	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.97.90 90	- - - - Other	kg	Nil	Nil	0%
	2008.99	- - Other:				
	2008.99.10	- - - Lychees:				
		- - - - Containing added sugar or sweetening matter or spirit:				
	2008.99.10 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	2008.99.10 29	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	2008.99.10 91	- - - - - In airtight containers	kg	Nil	Nil	0%
	2008.99.10 99	- - - - - Other	kg	Nil	Nil	0%
	2008.99.20	- - - Longans:				
		- - - - Containing added sugar or sweetening matter or spirit:				
	2008.99.20 21	- - - - - In airtight containers	kg	Nil	Nil	0%
	2008.99.20 29	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	2008.99.20 91	- - - - - In airtight containers	kg	Nil	Nil	0%
	2008.99.20 99	- - - - - Other	kg	Nil	Nil	0%
	2008.99.30 00	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	kg	Nil	Nil	0%
	2008.99.40	- - - Other, containing added sugar or other sweetening matter or spirit:				
	2008.99.40 10	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.99.40 90	- - - - Other	kg	Nil	Nil	0%
	2008.99.90	- - - Other:				
	2008.99.90 91	- - - - In airtight containers	kg	Nil	Nil	0%
	2008.99.90 99	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				
	2009.11.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.11.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.11.00 99	- - - - Other	kg	Nil	Nil	0%
	2009.12.00	- - Not frozen, of a Brix value not exceeding 20:				
	2009.12.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.12.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.12.00 99	- - - - Other	kg	Nil	Nil	0%
	2009.19.00	- - Other:				
	2009.19.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.19.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.19.00 99	- - - - Other	kg	Nil	Nil	0%
		- Grapefruit (including pomelo) juice:				
	2009.21.00	- - Of a Brix value not exceeding 20:				
	2009.21.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.21 00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.21.00 99	- - - - Other	kg	Nil	Nil	0%
	2009.29.00	- - Other:				
	2009.29.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.29.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.29.00 99	- - - - Other	kg	Nil	Nil	0%
		- Juice of any other single citrus fruit:				
	2009.31.00	- - Of a Brix value not exceeding 20:				
	2009.31.00 10	- - - Infant and young children food	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Other:				
	2009.31.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.31.00 99	- - - - Other	kg	Nil	Nil	0%
	2009.39.00	- - Other:				
	2009.39.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.39.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.39.00 99	- - - - Other	kg	Nil	Nil	0%
		- Pineapple juice:				
	2009.41.00 00	- - Of a Brix value not exceeding 20	kg	20%	Nil	0%
	2009.49.00 00	- - Other	kg	20%	Nil	0%
	2009.50.00 00	- Tomato juice	kg	Nil	Nil	0%
		- Grape juice (including grape must):				
	2009.61.00	- - Of a Brix value not exceeding 30:				
	2009.61.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.61.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.61.00 99	- - - - Other	kg	Nil	Nil	0%
	2009.69.00	- - Other:				
	2009.69.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.69.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.69.00 99	- - - - Other	kg	Nil	Nil	0%
		- Apple juice:				
	2009.71.00	- - Of a Brix value not exceeding 20:				
	2009.71.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.71.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.71.00 99	- - - - Other	kg	Nil	Nil	0%
	2009.79.00	- - Other:				
	2009.79.00 10	- - - Infant and young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.79.00 91	- - - - Ready for immediate consumption	kg	Nil	Nil	0%
	2009.79.00 99	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2009.81	- Juice of any other single fruit or vegetable: - - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:				
	2009.81.10 00	- - - For infant use	kg	Nil	Nil	0%
	2009.81.90	- - - Other:				
	2009.81.90 10	- - - - Young children food	kg	Nil	Nil	0%
		- - - - Other:				
	2009.81.90 91	- - - - - Ready for immediate consumption	kg	6%	Nil	0%
	2009.81.90 99	- - - - - Other	kg	6%	Nil	0%
	2009.89	- - Other:				
	2009.89.10	- - - Blackcurrant juice:				
	2009.89.10 10	- - - - Infant and young children food	kg	Nil	Nil	0%
		- - - - Other:				
	2009.89.10 91	- - - - - Ready for immediate consumption	kg	6%	Nil	0%
	2009.89.10 99	- - - - - Other	kg	6%	Nil	0%
		- - - Other:				
	2009.89.91 00	- - - - For infant use	kg	Nil	Nil	0%
	2009.89.99	- - - - Other:				
	2009.89.99 10	- - - - - Young children food	kg	Nil	Nil	0%
		- - - - - Ready for immediate consumption:				
	2009.89.99 21	- - - - - - Guava juice	kg	6%	Nil	0%
	2009.89.99 29	- - - - - - Other	kg	6%	Nil	0%
	2009.89.99 90	- - - - - Other	kg	6%	Nil	0%
	2009.90	- Mixtures of juices:				
	2009.90.10 00	- - For infant use	kg	Nil	Nil	0%
	2009.90.90	- - Other:				
	2009.90.90 10	- - - Young children food	kg	Nil	Nil	0%
		- - - Other:				
	2009.90.90 91	- - - - Ready for immediate consumption	kg	10%	Nil	0%
	2009.90.90 99	- - - - Other	kg	5%	Nil	0%

Chapter 21

Miscellaneous edible preparations

Chapter 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 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

National Note.

1. For the purposes of heading 21.04 and 21.06, the term “infant” means any person up to 12 months of age and the term “young children” means any person from the age of more than 12 months up to the age of 3 years.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
21.02	2101.11	- - Extracts, essences and concentrates:				
	2101.11.10 00	- - - Instant coffee	kg	5%	Nil	0%
	2101.11.90 00	- - - Other	kg	5%	Nil	0%
	2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:				
	2101.12.10 00	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	10%	Nil	0%
	2101.12.90 00	- - - Other	kg	5%	Nil	0%
	2101.20	- 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:				
	2101.20.10 00	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	kg	10%	Nil	0%
	2101.20.90 00	- - Other	kg	Nil	Nil	0%
	2101.30.00 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	Nil	Nil	0%
		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.				
	2102.10.00 00	- Active yeasts	kg	15%	Nil	0%
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead:				
	2102.20.00 10	- - Inactive yeasts	kg	Nil	Nil	0%
	2102.20.00 91	- - Other:				
	2102.20.00 99	- - - Of a kind used in animal feeding	kg	Nil	Nil	0%
	2102.20.00 99	- - - Other	kg	Nil	Nil	0%
	2102.30.00 00	- Prepared baking powders	kg	Nil	Nil	0%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
	2103.10.00 00	- Soya sauce	kg	10%	Nil	0%
	2103.20.00 00	- Tomato ketchup and other tomato sauces	kg	10%	Nil	0%
	2103.30.00 00	- Mustard flour and meal and prepared mustard	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
21.04	2103.90	- Other:				
	2103.90.10 00	- - Chilli sauce	kg	10%	Nil	0%
	2103.90.30 00	- - Fish sauce	kg	10%	Nil	0%
	2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan):				
	2103.90.40 10	- - - Belachan (blachan)	kg	5%	Nil	0%
	2103.90.40 90	- - - Other	kg	5%	Nil	0%
	2103.90.90	- - Other:				
	2103.90.90 10	- - - Sauces other than those of subheadings 2103.10.00 00 and 2103.20.00 00	kg	10%	Nil	0%
	2103.90.90 90	- - - Other	kg	5%	Nil	0%
		Soups and broths and preparations therefor; homogenised composite food preparations.				
	2104.10	- Soups and broths and preparations therefor:				
		- - Containing meat:				
	2104.10.11 00	- - - For infant use	kg	Nil	Nil	0%
	2104.10.19	- - - Other:				
	2104.10.19 10	- - - - For young children use	kg	Nil	Nil	0%
	2104.10.19 90	- - - - Other	kg	20%	Nil	0%
		- - Other:				
	2104.10.91 00	- - - For infant use	kg	Nil	Nil	0%
	2104.10.99	- - - Other:				
	2104.10.99 10	- - - - For young children use	kg	Nil	Nil	0%
	2104.10.99 90	- - - - Other	kg	20%	Nil	0%
	2104.20	- Homogenised composite food preparations:				
		- - Containing meat:				
	2104.20.11 00	- - - For infant use	kg	Nil	Nil	0%
	2104.20.19	- - - Other:				
	2104.20.19 10	- - - - For young children use	kg	Nil	Nil	0%
	2104.20.19 90	- - - - Other	kg	20%	Nil	0%
		- - Other:				
	2104.20.91 00	- - - For infant use	kg	Nil	Nil	0%
	2104.20.99	- - - Other:				
	2104.20.99 10	- - - - For young children use	kg	Nil	Nil	0%
	2104.20.99 90	- - - - Other	kg	20%	Nil	0%
21.05	2105.00.00 00	Ice cream and other edible ice, whether or not containing cocoa.	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
21.06		Food preparations not elsewhere specified or included.				
	2106.10.00 00	- Protein concentrates and textured protein substances	kg	15%	Nil	0%
	2106.90	- Other:				
	2106.90.10 00	- - Dried bean curd and bean curd sticks	kg	15%	Nil	0%
	2106.90.20 00	- - Flavoured or coloured syrups	kg	15%	Nil	0%
	2106.90.30 00	- - Non-dairy creamer	kg	15%	Nil	0%
		- - Autolysed yeast extracts:				
	2106.90.41 00	- - - In powder form	kg	20%	Nil	0%
	2106.90.49 00	- - - Other	kg	20%	Nil	0%
		- - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:				
	2106.90.51 00	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	kg	Nil	Nil	0%
	2106.90.52 00	- - - Composite concentrates for simple dilution with water to make beverages	kg	Nil	Nil	0%
	2106.90.53 00	- - - Ginseng based products	kg	Nil	Nil	0%
	2106.90.59 00	- - - Other	kg	Nil	Nil	0%
		- - Alcoholic preparations of a kind used for the making or for the manufacture of beverages:				
		- - - Preparations of a kind used as raw material for the manufacture of composite concentrates:				
	2106.90.61 00	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	20%	Nil	0%
	2106.90.62 00	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	kg	20%	Nil	0%
		- - - Composite concentrates for simple dilution with water to make beverages:				
	2106.90.64 00	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	20%	Nil	0%
	2106.90.65 00	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	kg	20%	Nil	0%
	2106.90.66 00	- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2106.90.67 00	- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	kg	20%	Nil	0%
	2106.90.69 00	- - - Other	kg	20%	Nil	0%
	2106.90.70 00	- - Food supplements	kg	Nil	Nil	0%
	2106.90.80 00	- - Fortificant premixes	kg	15%	Nil	0%
		- - Other:				
	2106.90.91 00	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	kg	15%	Nil	0%
	2106.90.92 00	- - - Ginseng based preparations	kg	15%	Nil	0%
	2106.90.93 00	- - - Food preparations for lactase deficient infants	kg	Nil	Nil	0%
	2106.90.94 00	- - - Other food preparations for infant use	kg	Nil	Nil	0%
	2106.90.95 00	- - - Seri kaya	kg	15%	Nil	0%
	2106.90.96 00	- - - Other medical foods	kg	15%	Nil	0%
	2106.90.98 00	- - - Other flavouring preparations	kg	15%	Nil	0%
	2106.90.99	- - - Other:				
	2106.90.99 10	- - - - Table cream powders having a basis of milk	kg	Nil	Nil	0%
	2106.90.99 20	- - - - Preparations for the manufacture of lemonade or other beverages	kg	15%	Nil	0%
	2106.90.99 30	- - - - Preparations used for making jellies	kg	15%	Nil	0%
	2106.90.99 40	- - - - Food preparations for young children use	kg	Nil	Nil	0%
	2106.90.99 50	- - - - Ice cream powder	kg	Nil	Nil	0%
	2106.90.99 90	- - - - Other	kg	15%	Nil	0%

Chapter 22
Beverages, spirits and vinegar

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				
	2201.10.00 00	- Mineral waters and aerated waters	<i>l</i>	20%	Nil	0%
	2201.90	- Other:				
	2201.90.10 00	- - Ice and snow	<i>l</i>	Nil	Nil	0%
	2201.90.90 00	- - Other	<i>l</i>	5%	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
22.03	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:				
	2202.10.10 00	- - Sparkling mineral waters and aerated waters, flavoured	<i>l</i>	20%	Nil	0%
	2202.10.90 00	- - Other	<i>l</i>	20%	Nil	0%
	2202.90	- Other:				
	2202.90.10.00	- - Flavoured UHT milk drinks	<i>l</i>	20%	Nil	0%
	2202.90.20.00	- - Soya milk drinks	<i>l</i>	20%	Nil	0%
	2202.90.30.00	- - Other non-aerated beverages ready for immediate consumption without dilution	<i>l</i>	20%	Nil	0%
	2202.90.90.00	- - Other	<i>l</i>	20%	Nil	0%
	2203.00	Beer made from malt.				
	2203.00.10	- Stout and porter:				
	2203.00.10 10	- - Not exceeding 5.8% vol.	<i>l</i>	RM5.00	Nil	N.O.
	2203.00.10 90	- - Other	<i>l</i>	RM5.00	Nil	N.O.
	2203.00.90	- Other, including ale:				
	2203.00.90 10	- - Not exceeding 5.8% vol.	<i>l</i>	RM5.00	Nil	N.O.
	2203.00.90 90	- - Other	<i>l</i>	RM5.00	Nil	N.O.
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
	2204.10.00 00	- Sparkling wine	<i>l</i>	RM23.00	Nil	N.O.
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.21	- - In containers holding 2 <i>l</i> or less:				
		- - - Wine:				
	2204.21.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.21.13 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.21.14 00	- - - - Of an alcoholic strength by volume exceeding 23% vol.	<i>l</i>	RM7.00	Nil	N.O.
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.21.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
22.05	2204.21.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.29	- - Other:				
		- - - Wine:				
	2204.29.11 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.29.13 00	- - - - Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.29.14 00	- - - - Of an alcoholic strength by volume exceeding 23% vol.	<i>l</i>	RM7.00	Nil	N.O.
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.29.21 00	- - - - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.29.22 00	- - - - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.30	- Other grape must:				
	2204.30.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2204.30.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				
	2205.10	- In containers holding 2 <i>l</i> or less:				
	2205.10.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2205.10.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2205.90	- Other:				
	2205.90.10 00	- - Of an alcoholic strength by volume not exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
	2205.90.20 00	- - Of an alcoholic strength by volume exceeding 15% vol.	<i>l</i>	RM7.00	Nil	N.O.
22.06	2206.00	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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
22.07	2206.00.10 00	- Cider and perry	<i>l</i>	RM7.00	Nil	N.O.
	2206.00.20 00	- Sake	<i>l</i>	RM25.50 per 100% vol. per litre	Nil	N.O.
	2206.00.30	- Toddy:				
	2206.00.30 10	- - Bottled or canned	<i>l</i>	RM4.00	Nil	N.O.
	2206.00.30 90	- - Other	<i>l</i>	RM108.50 per 100% vol. per litre	Nil	N.O.
	2206.00.40	- Shandy:				
	2206.00.40 10	- - Exceeding 0.5% vol. but not exceeding 1.14% vol.	<i>l</i>	RM3.00	Nil	N.O.
	2206.00.40 90	- - Other	<i>l</i>	RM64.50 per 100% vol. per litre	Nil	N.O.
	2206.00.91 00	- Other, including mead: - - Other rice wine (including medicated rice wine)	<i>l</i>	RM25.50 per 100% vol. per litre	Nil	N.O.
	2206.00.99	- - Other:				
	2206.00.99 10	- - - Mead	<i>l</i>	RM23.00	Nil	N.O.
	2206.00.99 20	- - - Wines obtained by the fermentation of fruit juices, other than juice of fresh grapes (fig, date or berry wines) or of vegetables juices	<i>l</i>	RM108.50 per 100% vol. per litre	Nil	N.O.
	2206.00.99 90	- - - Other	<i>l</i>	RM108.50 per 100% vol. per litre	Nil	N.O.
		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 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	<i>l</i>	RM60.00 per 100% vol. per litre	Nil	N.O.
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:				
		- - Denatured ethyl alcohol, including methylated spirits:				
	2207.20.11 00	- - - Ethyl alcohol of an alcoholic strength by volume of exceeding 99% vol.	<i>l</i>	RM1.00	Nil	N.O.
	2207.20.19 00	- - - Other	<i>l</i>	RM1.00	Nil	N.O.
	2207.20.90 00	- - Other	<i>l</i>	RM1.00	Nil	N.O.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.				
	2208.20	- Spirits obtained by distilling grape wine or grape marc:				
	2208.20.50 00	- - Brandy	<i>l</i>	RM58.00	Nil	N.O.
	2208.20.90 00	- - Other	<i>l</i>	RM58.00	Nil	N.O.
	2208.30.00 00	- Whiskies	<i>l</i>	RM58.00	Nil	N.O.
	2208.40.00 00	- Rum and other spirits obtained by distilling fermented sugar-cane products	<i>l</i>	RM55.00	Nil	N.O.
	2208.50.00 00	- Gin and Geneva	<i>l</i>	RM55.00	Nil	N.O.
	2208.60.00 00	- Vodka	<i>l</i>	RM55.00	Nil	N.O.
	2208.70.00	- Liqueurs and cordials:				
	2208.70.00 10	- - Of an alcoholic strength by volume not exceeding 57% vol.	<i>l</i>	RM93.50 per 100% vol. per litre	Nil	N.O.
	2208.70.00 90	- - Other	<i>l</i>	RM64.50 per 100% vol. per litre	Nil	N.O.
	2208.90	- Other:				
	2208.90.10 00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM26.50 per 100% vol. per litre	Nil	N.O.
	2208.90.20 00	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM26.50 per 100% vol. per litre	Nil	N.O.
	2208.90.30 00	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM26.50 per 100% vol. per litre	Nil	N.O.
	2208.90.40 00	- - Other samsu of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM26.50 per 100% vol. per litre	Nil	N.O.
	2208.90.50 00	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	<i>l</i>	RM20.00	Nil	N.O.
	2208.90.60 00	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	<i>l</i>	RM20.00	Nil	N.O.
	2208.90.70 00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	<i>l</i>	RM30.00	Nil	N.O.
	2208.90.80 00	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	<i>l</i>	RM30.00	Nil	N.O.
	2208.90.90	- - Other:				
	2208.90.90 10	- - - Other spirituous beverages exceeding 0.5% vol but not exceeding 1.14% vol.	<i>l</i>	RM3.00	Nil	N.O.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2208.90.90 90	- - - Other	<i>l</i>	RM64.50 per 100% vol. per litre	Nil	N.O.
22.09	2209.00.00 00	Vinegar and substitutes for vinegar obtained from acetic acid.	<i>l</i>	5%	Nil	0%

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

Chapter Note.

- 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.

- 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	Nil	Nil	0%
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:				
	2301.20.10	- - Of fish, with a protein content of less than 60% by weight:				
	2301.20.10 10	- - - In meal form	kg	Nil	Nil	0%
	2301.20.10 90	- - - Other	kg	Nil	Nil	0%
	2301.20.20	- - Of fish, with a protein content of 60% or more by weight:				
	2301.20.20 10	- - - In meal form	kg	Nil	Nil	0%
	2301.20.20 90	- - - Other	kg	Nil	Nil	0%
	2301.20.90 00	- - Other	kg	Nil	Nil	0%
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 00	- Of maize (corn)	kg	Nil	Nil	0%
	2302.30.00	- Of wheat:				
	2302.30.00 10	- - Bran and pollard	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
23.03	2302.30.00 90	- - Other	kg	Nil	Nil	0%
	2302.40	- Of other cereals:				
	2302.40.10	- - Of rice:				
	2302.40.10 10	- - - Bran	kg	Nil	Nil	0%
	2302.40.10 90	- - - Other	kg	Nil	Nil	0%
	2302.40.90 00	- - Other	kg	Nil	Nil	0%
	2302.50.00 00	- Of leguminous plants	kg	Nil	Nil	0%
		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
	2303.10	- Residues of starch manufacture and similar residues:				
	2303.10.10 00	- - Of manioc (cassava) or sago	kg	Nil	Nil	0%
	2303.10.90 00	- - Other	kg	Nil	Nil	0%
	2303.20.00 00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	Nil	Nil	0%
	2303.30.00 00	- Brewing or distilling dregs and waste	kg	Nil	Nil	0%
23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.				
	2304.00.10 00	- Defatted soya bean flour, fit for human consumption	kg	Nil	Nil	0%
	2304.00.90 00	- Other	kg	Nil	Nil	0%
23.05	2305.00.00 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	Nil	Nil	0%
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 00	- Of cotton seeds	kg	Nil	Nil	0%
	2306.20.00 00	- Of linseed	kg	Nil	Nil	0%
	2306.30.00 00	- Of sunflower seeds	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2306.41	- Of rape or colza seeds:				
	2306.41.10 00	- - Of low erucic acid rape or colza seeds:				
	2306.41.20 00	- - - Of low erucic acid rape seeds	kg	Nil	Nil	0%
	2306.41.20 00	- - - Of low erucic acid colza seeds	kg	Nil	Nil	0%
	2306.49	- - Other:				
	2306.49.10 00	- - - Of other rape seeds	kg	Nil	Nil	0%
	2306.49.20 00	- - - Of other colza seeds	kg	Nil	Nil	0%
	2306.50.00 00	- Of coconut or copra	kg	Nil	Nil	0%
	2306.60.00 00	- Of palm nuts or kernels	tonne	Nil	Nil	0%
	2306.90	- Other:				
	2306.90.10 00	- - Of maize (corn) germ	kg	Nil	Nil	0%
	2306.90.90 00	- - Other	kg	Nil	Nil	0%
23.07	2307.00.00 00	Wine lees; argol.	kg	Nil	Nil	0%
23.08	2308.00.00 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	Nil	Nil	0%
23.09		Preparations of a kind used in animal feeding.				
	2309.10	- Dog or cat food, put up for retail sale:				
	2309.10.10 00	- - Containing meat	kg	Nil	Nil	0%
	2309.10.90 00	- - Other	kg	Nil	Nil	0%
	2309.90	- Other:				
		- - Complete feed:				
	2309.90.11 00	- - - Of a kind suitable for poultry	kg	Nil	Nil	0%
	2309.90.12 00	- - - Of a kind suitable for swine	kg	Nil	Nil	0%
	2309.90.13 00	- - - Of a kind suitable for prawns	kg	Nil	Nil	0%
	2309.90.14 00	- - - Of a kind suitable for primates	kg	Nil	Nil	0%
	2309.90.19 00	- - - Other	kg	Nil	Nil	0%
	2309.90.20 00	- - Premixes, feed supplements or feed additives	kg	Nil	Nil	0%
	2309.90.30 00	- - Other, containing meat	kg	Nil	Nil	0%
	2309.90.90 00	- - Other	kg	Nil	Nil	0%

Chapter 24

Tobacco and manufactured tobacco substitutes

Chapter Note.

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

Subheading Note.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
24.01		Unmanufactured tobacco; tobacco refuse.				
	2401.10	- Tobacco, not stemmed/stripped:				
	2401.10.10 00	- - Virginia type, flue-cured	kg	5% and RM40.00	Nil	5%
	2401.10.20 00	- - Virginia type, other than flue-cured	kg	5% and RM40.00	Nil	5%
	2401.10.40 00	- - Burley type	kg	5% and RM40.00	Nil	5%
	2401.10.50 00	- - Other, flue-cured	kg	5% and RM40.00	Nil	5%
	2401.10.90 00	- - Other	kg	5% and RM40.00	Nil	5%
	2401.20	- Tobacco, partly or wholly stemmed/stripped:				
	2401.20.10 00	- - Virginia type, flue-cured	kg	5% and RM40.00	Nil	5%
	2401.20.20 00	- - Virginia type, other than flue-cured	kg	5% and RM40.00	Nil	5%
	2401.20.30 00	- - Oriental type	kg	5% and RM40.00	Nil	5%
	2401.20.40 00	- - Burley type	kg	5% and RM40.00	Nil	5%
	2401.20.50 00	- - Other, flue-cured	kg	5% and RM40.00	Nil	5%
	2401.20.90 00	- - Other	kg	5% and RM40.00	Nil	5%
	2401.30	- Tobacco refuse:				
	2401.30.10 00	- - Tobacco stems	kg	5% and RM40.00	Nil	5%
	2401.30.90 00	- - Other	kg	5% and RM40.00	Nil	5%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10.00 00	- Cigars, cheroots and cigarillos, containing tobacco	kg	RM200.00	Nil	5%
	2402.20	- Cigarettes containing tobacco:				
	2402.20.10 00	- - Beedies	kg	5% and RM14.50	Nil	5%
	2402.20.20 00	- - Clove cigarettes	kg	RM0.20 per stk	Nil	5%
	2402.20.90 00	- - Other	kg	RM0.20 per stk	Nil	5%
	2402.90	- Other:				
	2402.90.10 00	- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	RM200.00	Nil	5%
24.03	2402.90.20 00	- - Cigarettes of tobacco substitutes	kg	RM0.20 per stk	Nil	5%
		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:				
		- - - Packed for retail sale:				
	2403.11.00 11	- - - - In airtight containers	kg	5% and RM40.00	Nil	5%
	2403.11.00 19	- - - - Other	kg	5% and RM40.00	Nil	5%
	2403.11.00 90	- - - Other	kg	5% and RM40.00	Nil	5%
	2403.19	- - Other:				
		- - - Packed for retail sale:				
	2403.19.11	- - - - Ang Hoon:				
	2403.19.11 10	- - - - - In airtight containers	kg	5% and RM40.00	Nil	5%
	2403.19.11 90	- - - - - Other	kg	5% and RM40.00	Nil	5%
	2403.19.19	- - - - Other:				
	2403.19.19 10	- - - - - In airtight containers	kg	5% and RM40.00	Nil	5%
	2403.19.19 90	- - - - - Other	kg	5% and RM40.00	Nil	5%
	2403.19.20 00	- - - Other manufactured tobacco for the manufacture of cigarettes	kg	5% and RM40.00	Nil	5%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2403.19.90 00	- - - Other	kg	5% and RM40.00	Nil	5%
	2403.91	- Other: - - "Homogenised" or "reconstituted" tobacco:				
	2403.91.10 00	- - - Packed for retail sale	kg	5% and RM40.00	Nil	5%
	2403.91.90 00	- - - Other	kg	5% and RM50.00	Nil	5%
	2403.99	- - Other:				
	2403.99.10 00	- - - Tobacco extracts and essences	kg	5% and RM50.00	Nil	5%
	2403.99.30 00	- - - Manufactured tobacco substitutes	kg	5% and RM50.00	Nil	5%
	2403.99.40 00	- - - Snuff, whether or not dry	kg	5% and RM40.00	Nil	5%
	2403.99.50 00	- - - Chewing and sucking tobacco	kg	5% and RM50.00	Nil	5%
	2403.99.90	- - - Other:				
	2403.99.90 11	- - - - Manufactured tobacco: - - - - Cut-rags	kg	5% and RM70.00	Nil	5%
	2403.99.90 19	- - - - Other	kg	5% and RM50.00	Nil	5%
	2403.99.90 90	- - - - Other	kg	5% and RM50.00	Nil	5%

SECTION V
MINERAL PRODUCTS

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

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.				
	2501.00.10 00	- Table salt	kg	Nil	Nil	0%
	2501.00.20 00	- Rock salt	kg	Nil	Nil	0%
	2501.00.50 00	- Sea water	kg	Nil	Nil	0%
	2501.00.90 00	- Other	kg	Nil	Nil	0%
25.02	2502.00.00 00	Unroasted iron pyrites.	kg	Nil	Nil	0%
25.03	2503.00.00 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	Nil	Nil	0%
25.04		Natural graphite.				
	2504.10.00 00	- In powder or in flakes	kg	Nil	Nil	0%
	2504.90.00 00	- Other	kg	Nil	Nil	0%
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:				
	2505.10.00 10	- - Silica sands	kg	Nil	Nil	0%
	2505.10.00 20	- - Quartz sands	kg	Nil	Nil	0%
	2505.90.00 00	- Other	kg	Nil	Nil	0%
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 00	- Quartz	kg	Nil	Nil	0%
	2506.20.00 00	- Quartzite	kg	Nil	Nil	0%
25.07	2507.00.00 00	Kaolin and other kaolinic clays, whether or not calcined.	kg	Nil	Nil	0%
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 00	- Bentonite	kg	Nil	Nil	0%
	2508.30.00 00	- Fire-clay	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2508.40	- Other clays:				
	2508.40.10 00	- - Fuller's earth	kg	30%	Nil	0%
	2508.40.90	- - Other:				
	2508.40.90 10	- - - Decolourising earths	kg	Nil	Nil	0%
	2508.40.90 90	- - - Other	kg	Nil	Nil	0%
	2508.50.00 00	- Andalusite, kyanite and sillimanite	kg	Nil	Nil	0%
	2508.60.00 00	- Mullite	kg	Nil	Nil	0%
	2508.70.00 00	- Chamotte or dinas earths	kg	Nil	Nil	0%
25.09	2509.00.00 00	Chalk.	kg	Nil	Nil	0%
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
	2510.10	- Unground:				
	2510.10.10 00	- - Apatite	kg	Nil	Nil	0%
	2510.10.90 00	- - Other	kg	Nil	Nil	0%
	2510.20	- Ground:				
	2510.20.10 00	- - Apatite	kg	Nil	Nil	0%
	2510.20.90 00	- - Other	kg	Nil	Nil	0%
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 00	- Natural barium sulphate (barytes)	kg	Nil	Nil	0%
	2511.20.00 00	- Natural barium carbonate (witherite)	kg	Nil	Nil	0%
25.12	2512.00.00 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	Nil	Nil	0%
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.				
	2513.10.00 00	- Pumice stone	kg	Nil	Nil	0%
	2513.20.00 00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	Nil	Nil	0%
25.14	2514.00.00 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	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				
	2515.11.00 00	- Marble and travertine:				
	2515.12	- - Crude or roughly trimmed	kg	Nil	Nil	0%
		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:				
	2515.12.10 00	- - - Blocks	kg	15%	Nil	0%
25.16	2515.12.20 00	- - - Slabs	kg	15%	Nil	0%
	2515.20.00 00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	15%	Nil	0%
		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.				
	2516.11.00 00	- Granite:				
	2516.12	- - Crude or roughly trimmed	kg	Nil	Nil	0%
		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:				
	2516.12.10 00	- - - Blocks	kg	5%	Nil	0%
	2516.12.20 00	- - - Slabs	kg	5%	Nil	0%
	2516.20	- Sandstone:				
	2516.20.10 00	- - Crude or roughly trimmed	kg	Nil	Nil	0%
	2516.20.20 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5%	Nil	0%
	2516.90.00 00	- Other monumental or building stone	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 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	Nil	Nil	0%
	2517.20.00 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	Nil	Nil	0%
	2517.30.00 00	- Tarred macadam	kg	Nil	Nil	0%
	2517.41.00 00	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
	2517.49.00 00	- - Of marble - - Other	kg kg	Nil Nil	Nil Nil	0% 0%
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 00	- Dolomite, not calcined or sintered	kg	5%	Nil	0%
	2518.20.00 00	- Calcined or sintered dolomite	kg	5%	Nil	0%
	2518.30.00 00	- Dolomite ramming mix	kg	5%	Nil	0%
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 00	- Natural magnesium carbonate (magnesite)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
25.20	2519.90	- Other:				
	2519.90.10 00	- - Fused magnesia; dead-burned (sintered) magnesia	kg	Nil	Nil	0%
	2519.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- Gypsum; anhydrite	kg	Nil	Nil	0%
	2520.20	- Plasters:				
	2520.20.10 00	- - Of a kind suitable for use in dentistry	kg	Nil	Nil	0%
	2520.20.90 00	- - Other	kg	20%	Nil	0%
25.21	2521.00.00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	5%	Nil	0%
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
	2522.10.00 00	- Quicklime	kg	10%	Nil	0%
	2522.20.00 00	- Slaked lime	kg	10%	Nil	0%
	2522.30.00 00	- Hydraulic lime	kg	10%	Nil	0%
		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
25.23	2523.10	- Cement clinkers:				
	2523.10.10 00	- - Of a kind used in the manufacture of white cement	tonne	Nil	Nil	0%
	2523.10.90 00	- - Other	tonne	Nil	Nil	0%
		- Portland cement:				
	2523.21.00 00	- - White cement, whether or not artificially coloured	tonne	25%	Nil	0%
	2523.29	- - Other:				
	2523.29.10 00	- - - Coloured cement	tonne	5%	Nil	0%
	2523.29.90 00	- - - Other	tonne	50%	Nil	0%
	2523.30.00 00	- Aluminous cement	tonne	Nil	Nil	0%
	2523.90.00 00	- Other hydraulic cements	tonne	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
25.24		Asbestos.				
	2524.10.00 00	- Crocidolite	kg	Nil	Nil	0%
	2524.90.00 00	- Other	kg	Nil	Nil	0%
25.25		Mica, including splittings; mica waste.				
	2525.10.00 00	- Crude mica and mica rifted into sheets or splittings	kg	Nil	Nil	0%
	2525.20.00 00	- Mica powder	kg	Nil	Nil	0%
	2525.30.00 00	- Mica waste	kg	Nil	Nil	0%
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:				
	2526.10.00 10	- - Natural steatite	kg	Nil	Nil	0%
	2526.10.00 20	- - Talc	kg	Nil	Nil	0%
	2526.20	- Crushed or powdered:				
	2526.20.10 00	- - Talc powder	kg	Nil	Nil	0%
	2526.20.90 00	- - Other	kg	Nil	Nil	0%
25.28	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 H₃B₃ calculated on the dry weight.				
	2528.00.00 10	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg	Nil	Nil	0%
	2528.00.00 20	- Crude natural boric acid	kg	Nil	Nil	0%
	2528.00.00 90	- Other	kg	Nil	Nil	0%
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.				
	2529.10.00	- Feldspar:				
	2529.10.00 10	- - Potash feldspar; soda feldspar	kg	Nil	Nil	0%
	2529.10.00 90	- - Other	kg	Nil	Nil	0%
		- Fluorspar:				
	2529.21.00 00	- - Containing by weight 97% or less of calcium fluoride	kg	Nil	Nil	0%
	2529.22.00 00	- - Containing by weight more than 97% of calcium fluoride	kg	Nil	Nil	0%
	2529.30.00 00	- Leucite, nepheline and nepheline syenite	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
25.30		Mineral substances not elsewhere specified or included.				
	2530.10.00 00	- Vermiculite, perlite and chlorites, unexpanded	kg	Nil	Nil	0%
	2530.20	- Kieserite, epsomite (natural magnesium sulphate):				
	2530.20.10 00	- - Kieserite	kg	Nil	Nil	0%
	2530.20.20 00	- - Epsomite	kg	Nil	Nil	0%
	2530.90	- Other:				
	2530.90.10 00	- - Zirconium silicates of a kind used as opacifiers	kg	Nil	Nil	0%
	2530.90.90	- - Other:				
	2530.90.90 10	- - - Xenotime	kg	Nil	Nil	0%
	2530.90.90 90	- - - Other	kg	Nil	Nil	0%

Chapter 26

Ores, slag and ash

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
26.01		Iron ores and concentrates, including roasted iron pyrites.				
		- Iron ores and concentrates, other than roasted iron pyrites:				
	2601.11.00	- - Non-agglomerated:				
	2601.11.00 10	- - - Of haematite and concentrate thereof	kg	Nil	Nil	0%
	2601.11.00 90	- - - Other	kg	Nil	Nil	0%
	2601.12.00	- - Agglomerated:				
	2601.12.00 10	- - - Of haematite and concentrate thereof	kg	Nil	Nil	0%
	2601.12.00 90	- - - Other	kg	Nil	Nil	0%
	2601.20.00 00	- Roasted iron pyrites	kg	Nil	Nil	0%
26.02	2602.00.00 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	Nil	Nil	0%
26.03	2603.00.00 00	Copper ores and concentrates.	kg	Nil	Nil	0%
26.04	2604.00.00 00	Nickel ores and concentrates.	kg	Nil	Nil	0%
26.05	2605.00.00 00	Cobalt ores and concentrates.	kg	Nil	Nil	0%
26.06	2606.00.00 00	Aluminium ores and concentrates.	kg	Nil	Nil	0%
26.07	2607.00.00 00	Lead ores and concentrates.	kg	Nil	Nil	0%
26.08	2608.00.00 00	Zinc ores and concentrates.	kg	Nil	Nil	0%
26.09	2609.00.00 00	Tin ores and concentrates.	kg	Nil	Nil	0%
26.10	2610.00.00 00	Chromium ores and concentrates.	kg	Nil	Nil	0%
26.11	2611.00.00	Tungsten ores and concentrates.				
	2611.00.00 10	- Scheelite and concentrates thereof	kg	Nil	Nil	0%
	2611.00.00 20	- Wolframite and concentrates thereof	kg	Nil	Nil	0%
	2611.00.00 90	- Other	kg	Nil	Nil	0%
26.12		Uranium or thorium ores and concentrates.				
	2612.10.00 00	- Uranium ores and concentrates	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
26.13	2612.20.00	- Thorium ores and concentrates:				
	2612.20.00 10	- - Monazite and concentrates thereof	kg	Nil	Nil	0%
	2612.20.00 90	- - Other	kg	Nil	Nil	0%
		Molybdenum ores and concentrates.				
	2613.10.00 00	- Roasted	kg	Nil	Nil	0%
26.14	2613.90.00 00	- Other	kg	Nil	Nil	0%
	2614.00	Titanium ores and concentrates.				
	2614.00.10 00	- Ilmenite ores and concentrates	kg	Nil	Nil	0%
26.15	2614.00.90 00	- Other	kg	Nil	Nil	0%
		Niobium, tantalum, vanadium or zirconium ores and concentrates.				
	2615.10.00	- Zirconium ores and concentrates:				
	2615.10.00 10	- - Zircon and concentrates	kg	Nil	Nil	0%
	2615.10.00 90	- - Other	kg	Nil	Nil	0%
26.16	2615.90.00 00	- Other	kg	Nil	Nil	0%
		Precious metal ores and concentrates.				
	2616.10.00 00	- Silver ores and concentrates	kg	Nil	Nil	0%
	2616.90.00	- Other:				
	2616.90.00 10	- - Gold ores and concentrates	kg	Nil	Nil	0%
	2616.90.00 20	- - Platinum ores and concentrates	kg	Nil	Nil	0%
26.17	2616.90.00 90	- - Other	kg	Nil	Nil	0%
		Other ores and concentrates.				
	2617.10.00 00	- Antimony ores and concentrates	kg	Nil	Nil	0%
	2617.90.00	- Other:				
	2617.90.00 10	- - Bismuth ores and concentrates	kg	Nil	Nil	0%
26.18	2617.90.00 90	- - Other	kg	Nil	Nil	0%
	2618.00.00 00	Granulated slag (slag sand) from the manufacture of iron or steel.	tonne	Nil	Nil	0%
26.19	2619.00.00 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	Nil	Nil	0%
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
26.21		- Containing mainly zinc:				
	2620.11.00 00	- - Hard zinc spelter	kg	Nil	5%	0%
	2620.19.00 00	- - Other	kg	Nil	5%	0%
		- Containing mainly lead:				
	2620.21.00 00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	Nil	5%	0%
	2620.29.00 00	- - Other	kg	Nil	5%	0%
	2620.30.00 00	- Containing mainly copper	kg	Nil	5%	0%
	2620.40.00 00	- Containing mainly aluminium	kg	Nil	5%	0%
	2620.60.00 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	Nil	5%	0%
		- Other:				
	2620.91.00 00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	Nil	5%	0%
	2620.99	- - Other:				
	2620.99.10 00	- - - Slag and hardhead of tin	kg	Nil	Nil	0%
	2620.99.90	- - - Other:				
	2620.99.90 10	- - - - Containing mainly niobium	kg	Nil	5%	0%
	2620.99.90 90	- - - - Other	kg	Nil	5%	0%
		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.				
	2621.10.00 00	- Ash and residues from the incineration of municipal waste	kg	Nil	5%	0%
	2621.90.00	- Other:				
	2621.90.00 10	- - Crude potassium salts obtained in the sugar industry from residues of beet molasses	kg	Nil	Nil	0%
	2621.90.00 90	- - Other	kg	Nil	5%	0%

Chapter 27

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

Chapter Notes.

1. This chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

5. For the purposes of the subheadings 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.

National Note.

1. For the purposes of heading 27.10:

- (a) "Lights oils" means oils of which 90% more by volume (including losses) distils at 210°C (ASTM D 86 method);
- (b) "Medium oils" means oils of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including loss) distils at 250°C (ASTM D 86 method);
- (c) "Heavy oils" means oils of which less than 65% by volume (including losses) distils by 250°C by the ASTM D 86 method or of which the distillation percentage at 250°C cannot be determined by that method.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.				
	2701.11.00 00	- Coal, whether or not pulverised, but not agglomerated:	kg	Nil	Nil	0%
	2701.12	- - Anthracite				
	2701.12.10 00	- - Bituminous coal:	kg	Nil	Nil	0%
	2701.12.90 00	- - - Coking coal	kg	Nil	Nil	0%
	2701.19.00 00	- - - Other	kg	Nil	Nil	0%
27.02	2701.20.00 00	- Other coal	kg	Nil	Nil	0%
		- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Nil	Nil	0%
		Lignite, whether or not agglomerated, excluding jet.				
27.03	2702.10.00 00	- Lignite, whether or not pulverised, but not agglomerated	kg	Nil	Nil	0%
	2702.20.00 00	- Agglomerated lignite	kg	Nil	Nil	0%
		Peat (including peat litter), whether or not agglomerated.				
27.04	2703.00					
	2703.00.10 00	- Peat, whether or not compressed into bales, but not agglomerated	kg	Nil	Nil	0%
	2703.00.20 00	- Agglomerated peat	kg	Nil	Nil	0%
27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.				
	2704.00.10 00	- Coke and semi-coke of coal	kg	Nil	Nil	0%
	2704.00.20 00	- Coke and semi-coke of lignite or of peat	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
27.05	2704.00.30 00	- Retort carbon	kg	Nil	Nil	0%
	2705.00.00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	Nil	Nil	0%
27.06	2706.00.00 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	Nil	Nil	0%
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 00	- Benzol (benzene)	kg	Nil	Nil	0%
	2707.20.00 00	- Toluol (toluene)	kg	Nil	Nil	0%
	2707.30.00 00	- Xylol (xylenes)	kg	Nil	Nil	0%
	2707.40.00 00	- Naphthalene	kg	Nil	Nil	0%
	2707.50.00 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	Nil	Nil	0%
		- Other:				
	2707.91.00 00	- - Creosote oils	kg	Nil	Nil	0%
	2707.99	- - Other:				
	2707.99.10 00	- - - Carbon black feedstock	kg	Nil	Nil	0%
	2707.99.90	- - - Other:				
	2707.99.90 10	- - - - Phenols	kg	Nil	Nil	0%
	2707.99.90 90	- - - - Other	kg	Nil	Nil	0%
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.				
	2708.10.00 00	- Pitch	kg	Nil	Nil	0%
	2708.20.00 00	- Pitch coke	kg	Nil	Nil	0%
27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.				
	2709.00.10 00	- Crude petroleum oils	kg	Nil	10%	0%
	2709.00.20 00	- Condensates	kg	5%	10%	0%
	2709.00.90 00	- Other	kg	5%	10%	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :				
	2710.12	- - Light oils and preparations:				
		- - - Motor spirit:				
	2710.12.11 00	- - - - Of RON 97 and above, leaded	kg	Nil	Nil	0%
	2710.12.12 00	- - - - Of RON 97 and above, unleaded	kg	Nil	Nil	0%
	2710.12.13 00	- - - - Of RON 90 and above, but below RON 97, leaded	kg	Nil	Nil	0%
	2710.12.14 00	- - - - Of RON 90 and above, but below RON 97, unleaded	kg	Nil	Nil	0%
	2710.12.15 00	- - - - Other, leaded	kg	Nil	Nil	0%
	2710.12.16 00	- - - - Other, unleaded	kg	Nil	Nil	0%
	2710.12.20	- - - Aviation spirit, not of a kind used as jet fuel:				
	2710.12.20 10	- - - - 100 octane and above	kg	Nil	Nil	0%
	2710.12.20 90	- - - - Other	kg	Nil	Nil	0%
	2710.12.30 00	- - - Tetrapropylene	kg	Nil	Nil	0%
	2710.12.40 00	- - - White spirit	kg	Nil	Nil	0%
	2710.12.50 00	- - - Low aromatic solvents containing by weight less than 1% aromatic content	kg	Nil	Nil	0%
	2710.12.60 00	- - - Other solvent spirits	kg	Nil	Nil	0%
	2710.12.70 00	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits	kg	Nil	Nil	0%
	2710.12.80 00	- - - Other alpha olefins	kg	Nil	Nil	0%
	2710.12.90	- - - Other:				
	2710.12.90 10	- - - - Petroleum oils, partly refined	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2710.12.90 20	- - - - Vapourising oils	kg	Nil	Nil	0%
		- - - - Other petroleum spirit:				
	2710.12.90 31	- - - - - Having a flashpoint of less than 23°C	kg	Nil	Nil	0%
	2710.12.90 32	- - - - - Having a flashpoint of 23°C or more	kg	Nil	Nil	0%
	2710.12.90 90	- - - - Other	kg	Nil	Nil	0%
	2710.19	- - Other:				
	2710.19.20 00	- - - Topped crudes	kg	Nil	Nil	0%
	2710.19.30 00	- - - Carbon black feedstock	kg	Nil	Nil	0%
		- - - Lubricating oils and greases:				
	2710.19.41 00	- - - - Lubricating oil feedstock	kg	Nil	Nil	0%
	2710.19.42 00	- - - - Lubricating oils for aircraft engines	kg	Nil	Nil	0%
	2710.19.43 00	- - - - Other lubricating oils	kg	Nil	Nil	0%
	2710.19.44 00	- - - - Lubricating greases	kg	Nil	Nil	0%
	2710.19.50 00	- - - Hydraulic brake fluid	kg	Nil	Nil	0%
	2710.19.60	- - - Transformer and circuit breakers oils:				
	2710.19.60 10	- - - - Transformer oils	kg	Nil	Nil	0%
	2710.19.60 20	- - - - Circuit breakers oils	kg	Nil	Nil	0%
		- - - Diesel fuel; fuel oils:				
	2710.19.71 00	- - - - Automotive diesel fuel	kg	Nil	Nil	0%
	2710.19.72 00	- - - - Other diesel fuel	kg	Nil	Nil	0%
	2710.19.79	- - - - Fuel oils:				
	2710.19.79 10	- - - - - Residual fuel oil	kg	Nil	Nil	0%
	2710.19.79 90	- - - - - Other	kg	Nil	Nil	0%
	2710.19.81 00	- - - Aviation turbine fuel (jet fuel) having a flash point of 23° C or more	kg	Nil	Nil	0%
	2710.19.82 00	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23° C	kg	Nil	Nil	0%
	2710.19.83 00	- - - Other kerosene	kg	Nil	Nil	0%
	2710.19.89 00	- - - Other medium oils and preparations	kg	5%	Nil	0%
	2710.19.90 00	- - - Other	kg	Nil	Nil	0%
	2710.20.00 00	- 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	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
27.11	2710.91.00 00	- Waste oils: - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil	Nil	0%
	2710.99.00 00	- - Other	kg	Nil	Nil	0%
		Petroleum gases and other gaseous hydrocarbons.				
		- Liquefied:				
	2711.11.00 00	- - Natural gas	kg	Nil	Nil	0%
	2711.12.00 00	- - Propane	kg	Nil	Nil	0%
	2711.13.00 00	- - Butanes	kg	Nil	Nil	0%
	2711.14	- - Ethylene, propylene, butylene and butadiene:				
	2711.14.10 00	- - - Ethylene	kg	Nil	Nil	0%
	2711.14.90 00	- - - Other	kg	Nil	Nil	0%
	2711.19.00 00	- - Other	kg	Nil	Nil	0%
		- In gaseous state:				
	2711.21	- - Natural gas:				
	2711.21.10 00	- - - Of a kind used as a motor fuel	kg	Nil	Nil	0%
27.12	2711.21.90 00	- - - Other	kg	Nil	Nil	0%
	2711.29.00 00	- - Other	kg	Nil	Nil	0%
		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 00	- Petroleum jelly	kg	Nil	Nil	0%
	2712.20.00 00	- Paraffin wax containing by weight less than 0.75% of oil	kg	Nil	Nil	0%
	2712.90	- Other:				
	2712.90.10 00	- - Paraffin wax	kg	Nil	Nil	0%
	2712.90.90 00	- - Other	kg	Nil	Nil	0%
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.				
		- Petroleum coke:				
	2713.11.00 00	- - Not calcined	kg	Nil	Nil	0%
	2713.12.00 00	- - Calcined	kg	Nil	Nil	0%
	2713.20.00 00	- Petroleum bitumen	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
27.14	2713.90.00 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Nil	Nil	0%
		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.				
	2714.10.00 00	- Bituminous or oil shale and tar sands	kg	5%	Nil	0%
27.15	2714.90.00 00	- Other	kg	5%	Nil	0%
	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).				
	2715.00.00 10	- Bituminous mastics	kg	5%	Nil	0%
27.16	2715.00.00 90	- Other	kg	5%	Nil	0%
	2716.00.00 00	Electrical energy.				
			1000 kWh	Nil	Nil	0%

SECTION IV
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
 (B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Chapter 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 sulphyxylates, 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 of the 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 of the 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 peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 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.
 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.01		I. - CHEMICAL ELEMENT				
		Fluorine, chlorine, bromine and iodine.				
	2801.10.00 00	- Chlorine	kg	10%	Nil	0%
	2801.20.00 00	- Iodine	kg	Nil	Nil	0%
	2801.30.00 00	- Fluorine; bromine	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.02	2802.00.00 00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	Nil	Nil	0%
28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).				
	2803.00.20 00	- Acetylene black	kg	Nil	Nil	0%
	2803.00.30 00	- Other carbon blacks	kg	Nil	Nil	0%
	2803.00.90 00	- Other	kg	Nil	Nil	0%
28.04		Hydrogen, rare gases and other non-metals.				
	2804.10.00 00	- Hydrogen	m ³ (*)	5%	Nil	0%
		- Rare gases:				
	2804.21.00 00	- - Argon	m ³ (*)	5%	Nil	0%
	2804.29.00 00	- - Other	m ³ (*)	5%	Nil	0%
	2804.30.00 00	- Nitrogen	m ³ (*)	5%	Nil	0%
	2804.40.00 00	- Oxygen	m ³ (*)	5%	Nil	0%
	2804.50.00 00	- Boron; tellurium	kg	Nil	Nil	0%
		- Silicon:				
	2804.61.00 00	- - Containing by weight not less than 99.99% of silicon	kg	Nil	Nil	0%
	2804.69.00 00	- - Other	kg	Nil	Nil	0%
	2804.70.00 00	- Phosphorus	kg	Nil	Nil	0%
	2804.80.00 00	- Arsenic	kg	Nil	Nil	0%
	2804.90.00 00	- Selenium	kg	Nil	Nil	0%
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 00	- - Sodium	kg	Nil	Nil	0%
	2805.12.00 00	- - Calcium	kg	Nil	Nil	0%
	2805.19.00 00	- - Other	kg	Nil	Nil	0%
	2805.30.00 00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	Nil	Nil	0%
	2805.40.00 00	- Mercury	kg	Nil	Nil	0%
		II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.				
	2806.10.00 00	- Hydrogen chloride (hydrochloric acid)	kg	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2806.20.00 00	- Chlorosulphuric acid	kg	20%	Nil	0%
28.07	2807.00.00 00	Sulphuric acid; oleum.	kg	20%	Nil	0%
28.08	2808.00.00 00	Nitric acid; sulphonitric acids.	kg	5%	Nil	0%
28.09		Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.				
	2809.10.00 00	- Diphosphorus pentaoxide	kg	30%	Nil	0%
	2809.20	- Phosphoric acid and polyphosphoric acids:				
		- - Food grade:				
	2809.20.31 00	- - - Hypophosphoric acid	kg	Nil	Nil	0%
	2809.20.39	- - - Other:				
	2809.20.39 10	- - - - Other polyphosphoric acids	kg	30%	Nil	0%
	2809.20.39 20	- - - - Phosphoric acid	kg	30%	Nil	0%
		- - Other:				
	2809.20.91 00	- - - Hypophosphoric acid	kg	Nil	Nil	0%
	2809.20.99	- - - Other:				
	2809.20.99 10	- - - - Other polyphosphoric acids	kg	30%	Nil	0%
	2809.20.99 20	- - - - Phosphoric acid	kg	30%	Nil	0%
28.10	2810.00.00	Oxides of boron; boric acids.				
	2810.00.00 10	- Oxides of boron	kg	Nil	Nil	0%
	2810.00.00 20	- Boric acids	kg	Nil	Nil	0%
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.				
		- Other inorganic acids:				
	2811.11.00 00	- - Hydrogen fluoride (hydrofluoric acid)	kg	Nil	Nil	0%
	2811.19	- - Other:				
	2811.19.10 00	- - - Arsenic acid	kg	20%	Nil	0%
	2811.19.90	- - - Other:				
	2811.19.90 10	- - - - Hydrogen cyanide	kg	Nil	Nil	0%
	2811.19.90 90	- - - - Other	kg	Nil	Nil	0%
		- Other inorganic oxygen compounds of non-metals:				
	2811.21.00 00	- - Carbon dioxide	kg	Nil	Nil	0%
	2811.22	- - Silicon dioxide:				
	2811.22.10 00	- - - Silica powder	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.12	2811.22.90 00	- - - Other	kg	Nil	Nil	0%
	2811.29	- - Other:				
	2811.29.10 00	- - - Diarsenic pentaoxide	kg	20%	Nil	0%
	2811.29.20 00	- - - Sulphur dioxide	kg	Nil	Nil	0%
	2811.29.90 00	- - - Other	kg	Nil	Nil	0%
		III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
		Halides and halide oxides of non-metals.				
	2812.10.00	- Chlorides and chloride oxides:				
	2812.10.00 10	- - Arsenic trichloride, carbonyl dichloride (phosgene), phosphorus oxycloride, phosphorus pentachloride, sulphur moniochloride, sulphur dichloride and thionyl chloride	kg	Nil	Nil	0%
	2812.10.00 90	- - Other	kg	Nil	Nil	0%
28.13	2812.90.00 00	- Other	kg	Nil	Nil	0%
		Sulphides of non-metals; commercial phosphorus trisulphide.				
	2813.10.00 00	- Carbon disulphide	kg	Nil	Nil	0%
	2813.90.00 00	- Other	kg	Nil	Nil	0%
28.14		IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS HYDROXIDES AND PEROXIDES OF METALS				
		Ammonia, anhydrous or in aqueous solution.				
	2814.10.00 00	- Anhydrous ammonia	kg	Nil	Nil	0%
	2814.20.00 00	- Ammonia in aqueous solution	kg	Nil	Nil	0%
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.				
		- Sodium hydroxide (caustic soda):				
	2815.11.00 00	- - Solid	kg	20%	Nil	0%
	2815.12.00 00	- - In aqueous solution (soda lye or liquid soda)	kg	20%	Nil	0%
	2815.20.00 00	- Potassium hydroxide (caustic potash)	kg	Nil	Nil	0%
	2815.30.00 00	- Peroxides of sodium or potassium	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.				
	2816.10.00 00	- Hydroxide and peroxide of magnesium	kg	Nil	Nil	0%
	2816.40.00 00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	Nil	Nil	0%
28.17		Zinc oxide; zinc peroxide.				
	2817.00.10 00	- Zinc oxide	kg	30%	Nil	0%
	2817.00.20 00	- Zinc peroxide	kg	30%	Nil	0%
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.				
	2818.10.00 00	- Artificial corundum, whether or not chemically defined	kg	Nil	Nil	0%
	2818.20.00 00	- Aluminium oxide, other than artificial corundum	kg	Nil	Nil	0%
	2818.30.00 00	- Aluminium hydroxide	kg	Nil	Nil	0%
28.19		Chromium oxides and hydroxides.				
	2819.10.00 00	- Chromium trioxide	kg	Nil	Nil	0%
	2819.90.00 00	- Other	kg	Nil	Nil	0%
28.20		Manganese oxides.				
	2820.10.00 00	- Manganese dioxide	kg	Nil	Nil	0%
	2820.90.00 00	- Other	kg	Nil	Nil	0%
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.				
	2821.10.00 00	- Iron oxides and hydroxides	kg	Nil	Nil	0%
	2821.20.00 00	- Earth colours	kg	Nil	Nil	0%
28.22	2822.00.00 00	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	Nil	Nil	0%
28.23	2823.00.00 00	Titanium oxides.	kg	15%	Nil	0%
28.24		Lead oxides; red lead and orange lead.				
	2824.10.00 00	- Lead monoxide (litharge, massicot)	kg	Nil	Nil	0%
	2824.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.				
	2825.10.00 00	- Hydrazine and hydroxylamine and their inorganic salts	kg	Nil	Nil	0%
	2825.20.00 00	- Lithium oxide and hydroxide	kg	Nil	Nil	0%
	2825.30.00 00	- Vanadium oxides and hydroxides	kg	Nil	Nil	0%
	2825.40.00 00	- Nickel oxides and hydroxides	kg	Nil	Nil	0%
	2825.50.00 00	- Copper oxides and hydroxides	kg	Nil	Nil	0%
	2825.60.00 00	- Germanium oxides and zirconium dioxide	kg	Nil	Nil	0%
	2825.70.00 00	- Molybdenum oxides and hydroxides	kg	Nil	Nil	0%
	2825.80.00 00	- Antimony oxides	kg	Nil	Nil	0%
	2825.90.00 00	- Other	kg	Nil	Nil	0%
28.26		V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.				
		- Fluorides:				
	2826.12.00 00	- - Of aluminium	kg	Nil	Nil	0%
	2826.19.00 00	- - Other	kg	Nil	Nil	0%
	2826.30.00 00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	Nil	Nil	0%
28.27	2826.90.00 00	- Other	kg	Nil	Nil	0%
		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.				
	2827.10.00 00	- Ammonium chloride	kg	Nil	Nil	0%
	2827.20	- Calcium chloride:				
	2827.20.10 00	- - Commercial grades	kg	Nil	Nil	0%
	2827.20.90 00	- - Other	kg	Nil	Nil	0%
		- Other chlorides:				
	2827.31.00 00	- - Of magnesium	kg	Nil	Nil	0%
	2827.32.00 00	- - Of aluminium	kg	Nil	Nil	0%
	2827.35.00 00	- - Of nickel	kg	Nil	Nil	0%
	2827.39	- - Other:				
	2827.39.10	- - - Of barium or of cobalt:				
	2827.39.10 10	- - - - Of barium	kg	Nil	Nil	0%
	2827.39.10 20	- - - - Of cobalt	kg	Nil	Nil	0%
	2827.39.20 00	- - - Of iron	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.28	2827.39.90	- - - Other:				
	2827.39.90 10	- - - - Of zinc	kg	Nil	Nil	0%
	2827.39.90 90	- - - - Other	kg	Nil	Nil	0%
		- Chloride oxides and chloride hydroxides:				
	2827.41.00 00	- - Of copper	kg	Nil	Nil	0%
	2827.49.00 00	- - Other	kg	Nil	Nil	0%
		- Bromides and bromide oxides:				
	2827.51.00 00	- - Bromides of sodium or of potassium	kg	Nil	Nil	0%
	2827.59.00 00	- - Other	kg	Nil	Nil	0%
	2827.60.00 00	- Iodides and iodide oxides	kg	Nil	Nil	0%
28.29		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.				
	2828.10.00 00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	5%	Nil	0%
	2828.90	- Other:				
	2828.90.10 00	- - Sodium hypochlorite	kg	10%	Nil	0%
	2828.90.90 00	- - Other	kg	5%	Nil	0%
		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.				
		- Chlorates:				
	2829.11.00 00	- - Of sodium	kg	Nil	Nil	0%
	2829.19.00 00	- - Other	kg	Nil	Nil	0%
	2829.90	- Other:				
28.30	2829.90.10 00	- - Sodium perchlorate	kg	Nil	Nil	0%
	2829.90.90 00	- - Other	kg	Nil	Nil	0%
		Sulphides; polysulphides, whether or not chemically defined.				
	2830.10.00 00	- Sodium sulphides	kg	Nil	Nil	0%
	2830.90	- Other:				
	2830.90.10 00	- - Cadmium sulphide or zinc sulphide	kg	Nil	Nil	0%
	2830.90.90 00	- - Other	kg	Nil	Nil	0%
		Dithionites and sulfoxylates.				
	2831.10.00 00	- Of sodium	kg	Nil	Nil	0%
	2831.90.00 00	- Other	kg	Nil	Nil	0%
28.32		Sulphites; thiosulphates.				
	2832.10.00 00	- Sodium sulphites	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.33	2832.20.00 00	- Other sulphites	kg	Nil	Nil	0%
	2832.30.00	- Thiosulphates:				
	2832.30.00 10	- - Sodium thiosulphate	kg	Nil	Nil	0%
	2832.30.00 90	- - Other	kg	Nil	Nil	0%
		Sulphates; alums; peroxosulphates (persulphates).				
		- Sodium sulphates:				
	2833.11.00 00	- - Disodium sulphate	kg	Nil	Nil	0%
	2833.19.00	- - Other:				
	2833.19.00 10	- - - Sodium hydrogen sulphate	kg	Nil	Nil	0%
	2833.19.00 90	- - - Other	kg	Nil	Nil	0%
		- Other sulphates:				
	2833.21.00 00	- - Of magnesium	kg	Nil	Nil	0%
	2833.22	- - Of aluminium:				
	2833.22.10 00	- - - Commercial grades	kg	20%	Nil	0%
	2833.22.90 00	- - - Other	kg	20%	Nil	0%
	2833.24.00 00	- - Of nickel	kg	Nil	Nil	0%
	2833.25.00 00	- - Of copper	kg	Nil	Nil	0%
	2833.27.00 00	- - Of barium	kg	Nil	Nil	0%
	2833.29	- - Other:				
	2833.29.20 00	- - - Tribasic lead sulphate	kg	Nil	Nil	0%
28.34	2833.29.30 00	- - - Of chromium	kg	Nil	Nil	0%
	2833.29.40 00	- - - Of zinc	kg	Nil	Nil	0%
	2833.29.90 00	- - - Other	kg	Nil	Nil	0%
	2833.30.00 00	- Alums	kg	5% and RM0.03937	Nil	0%
	2833.40.00 00	- Peroxosulphates (persulphates)	kg	Nil	Nil	0%
		Nitrites; nitrates.				
	2834.10.00 00	- Nitrites	kg	Nil	Nil	0%
		- Nitrates:				
	2834.21.00 00	- - Of potassium	kg	Nil	Nil	0%
	2834.29	- - Other:				
28.35	2834.29.10 00	- - - Of bismuth	kg	Nil	Nil	0%
	2834.29.90 00	- - - Other	kg	Nil	Nil	0%
		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.				
	2835.10.00 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	Nil	Nil	0%
	2835.22.00 00	- Phosphates:				
		- - Of mono- or disodium	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.36	2835.24.00 00	- - Of potassium	kg	Nil	Nil	0%
	2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate"):				
	2835.25.10 00	- - - Feed grade	kg	Nil	Nil	0%
	2835.25.90 00	- - - Other	kg	Nil	Nil	0%
	2835.26.00 00	- - Other phosphates of calcium	kg	Nil	Nil	0%
	2835.29	- - Other:				
	2835.29.10 00	- - - Of trisodium	kg	Nil	Nil	0%
	2835.29.90 00	- - - Other	kg	Nil	Nil	0%
		- Polyphosphates:				
	2835.31	- - Sodium triphosphate (sodium tripolyphosphate):				
	2835.31.10 00	- - - Food grade	kg	Nil	Nil	0%
	2835.31.90 00	- - - Other	kg	Nil	Nil	0%
	2835.39	- - Other:				
	2835.39.10 00	- - - Tetrasodium pyrophosphate	kg	Nil	Nil	0%
	2835.39.90 00	- - - Other	kg	Nil	Nil	0%
		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.				
	2836.20.00 00	- Disodium carbonate	kg	Nil	Nil	0%
	2836.30.00 00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	Nil	Nil	0%
	2836.40.00 00	- Potassium carbonates	kg	Nil	Nil	0%
	2836.50.00 00	- Calcium carbonate	kg	Nil	Nil	0%
	2836.60.00 00	- Barium carbonate	kg	Nil	Nil	0%
		- Other:				
	2836.91.00 00	- - Lithium carbonates	kg	Nil	Nil	0%
	2836.92.00 00	- - Strontium carbonate	kg	Nil	Nil	0%
	2836.99	- - Other:				
	2836.99.10 00	- - - Commercial ammonium carbonate	kg	Nil	Nil	0%
	2836.99.20 00	- - - Lead carbonates	kg	Nil	Nil	0%
	2836.99.90 00	- - - Other	kg	Nil	Nil	0%
28.37		Cyanides, cyanide oxides and complex cyanides.				
		- Cyanides and cyanide oxides:				
	2837.11.00 00	- - Of sodium	kg	Nil	Nil	0%
	2837.19.00 00	- - Other	kg	Nil	Nil	0%
	2837.20.00 00	- Complex cyanides	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.39		Silicates; commercial alkali metal silicates.				
		- Of sodium:				
	2839.11.00 00	- - Sodium metasilicates	kg	20%	Nil	0%
	2839.19	- - Other:				
	2839.19.10 00	- - - Sodium silicates	kg	20%	Nil	0%
	2839.19.90 00	- - - Other	kg	20%	Nil	0%
	2839.90.00	- Other:				
	2839.90.00 10	- - Commercial silicates of lithium, rubidium, caesium and francium	kg	Nil	Nil	0%
28.40	2839.90.00 90	- - Other	kg	Nil	Nil	0%
		Borates; peroxoborates (perborates).				
		- Disodium tetraborate (refined borax):				
	2840.11.00 00	- - Anhydrous	kg	Nil	Nil	0%
	2840.19.00 00	- - Other	kg	Nil	Nil	0%
	2840.20.00 00	- Other borates	kg	Nil	Nil	0%
	2840.30.00 00	- Peroxoborates (perborates)	kg	Nil	Nil	0%
28.41		Salts of oxometallic or peroxometallic acids.				
	2841.30.00 00	- Sodium dichromate	kg	Nil	Nil	0%
	2841.50.00 00	- Other chromates and dichromates; peroxochromates	kg	Nil	Nil	0%
		- Manganites, manganates and permanganates:				
	2841.61.00 00	- - Potassium permanganate	kg	Nil	Nil	0%
	2841.69.00 00	- - Other	kg	Nil	Nil	0%
	2841.70.00 00	- Molybdates	kg	Nil	Nil	0%
	2841.80.00 00	- Tungstates (wolframates)	kg	Nil	Nil	0%
	2841.90.00 00	- Other	kg	Nil	Nil	0%
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.				
	2842.10.00 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	Nil	Nil	0%
	2842.90	- Other:				
	2842.90.10 00	- - Sodium arsenite	kg	Nil	Nil	0%
	2842.90.20	- - Copper or chromium salts:				
	2842.90.20 10	- - - Liquid	kg	20%	Nil	0%
	2842.90.20 90	- - - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.43	2842.90.30 00	- - Other fulminates, cyanates and thiocyanates	kg	Nil	Nil	0%
	2842.90.90 00	- - Other	kg	Nil	Nil	0%
		VI. - MISCELLANEOUS				
		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.				
	2843.10.00 00	- Colloidal precious metals	kg	Nil	Nil	0%
		- Silver compounds:				
	2843.21.00 00	- - Silver nitrate	kg	Nil	Nil	0%
	2843.29.00 00	- - Other	kg	Nil	Nil	0%
	2843.30.00 00	- Gold compounds	kg	Nil	Nil	0%
	2843.90.00 00	- Other compounds; amalgams	kg	Nil	Nil	0%
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	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:				
	2844.10.10 00	- - Natural uranium and its compounds	kg	Nil	Nil	0%
	2844.10.90	- - Other:				
	2844.10.90 10	- - - Ferro-uranium	kg	Nil	Nil	0%
	2844.10.90 90	- - - Other	kg	Nil	Nil	0%
	2844.20	- 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:				
	2844.20.10 00	- - Uranium and its compounds; plutonium and its compounds	kg	Nil	Nil	0%
	2844.20.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.45	2844.30	- 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:				
	2844.30.10	- - Uranium and its compounds; thorium and its compounds:				
	2844.30.10 10	- - - Uranium and its compounds	kg	Nil	Nil	0%
	2844.30.10 20	- - - Thorium and its compounds	kg	Nil	Nil	0%
	2844.30.90 00	- - Other	kg	Nil	Nil	0%
	2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:				
	2844.40.11 00	- - - Radium and its salts	kg	Nil	Nil	0%
	2844.40.19 00	- - - Other	kg	Nil	Nil	0%
	2844.40.90 00	- - Other	kg	Nil	Nil	0%
	2844.50.00 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	Nil	Nil	0%
		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.				
	2845.10.00 00	- Heavy water (deuterium oxide)	kg	Nil	Nil	0%
	2845.90.00 00	- Other	kg	Nil	Nil	0%
		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.				
	2846.10.00 00	- Cerium compounds	kg	Nil	Nil	0%
	2846.90.00 00	- Other	kg	Nil	Nil	0%
28.47		Hydrogen peroxide, whether or not solidified with urea.				
	2847.00.10 00	- In liquid form	kg	Nil	Nil	0%
	2847.00.90 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
28.48	2848.00.00 00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	Nil	Nil	0%
28.49		Carbides, whether or not chemically defined.				
	2849.10.00 00	- Of calcium	kg	20%	Nil	0%
	2849.20.00 00	- Of silicon	kg	Nil	Nil	0%
	2849.90.00 00	- Other	kg	Nil	Nil	0%
28.50	2850.00.00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	Nil	Nil	0%
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.				
	2852.10	- Chemically defined:				
	2852.10.10 00	- - Mercury sulphate	kg	Nil	Nil	0%
	2852.10.20 00	- - Mercury compounds of a kind used as luminophores	kg	Nil	Nil	0%
	2852.10.90 00	- - Other	kg	Nil	Nil	0%
	2852.90	- Other:				
	2852.90.10 00	- - Mercury tannates, not chemically defined	kg	Nil	Nil	0%
	2852.90.90 00	- - Other	kg	Nil	Nil	0%
28.53	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.				
	2853.00.00 10	- Cyanogen chloride	kg	Nil	Nil	0%
	2853.00.00 90	- Other	kg	Nil	Nil	0%

Chapter 29

Organic chemicals

Chapter 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);
 - (i) 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 compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
 - (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
 - (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
 6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
 7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides,

cyclic polymers of aldehydes 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.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.01		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Acyclic hydrocarbons.				
	2901.10.00 00	- Saturated	kg	Nil	Nil	0%
		- Unsaturated:				
	2901.21.00 00	- - Ethylene	kg	Nil	Nil	0%
	2901.22.00 00	- - Propene (propylene)	kg	Nil	Nil	0%
	2901.23.00 00	- - Butene (butylene) and isomers thereof	kg	Nil	Nil	0%
	2901.24.00 00	- - Buta-1,3-diene and isoprene	kg	Nil	Nil	0%
	2901.29	- - Other:				
	2901.29.10 00	- - - Acetylene	kg	20%	Nil	0%
29.02	2901.29.90 00	- - - Other	kg	Nil	Nil	0%
		Cyclic hydrocarbons.				
		- Cyclanes, cyclenes and cycloterpenes:				
	2902.11.00 00	- - Cyclohexane	kg	Nil	Nil	0%
	2902.19.00 00	- - Other	kg	Nil	Nil	0%
	2902.20.00 00	- Benzene	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.03	2902.30.00 00	- Toluene	kg	Nil	Nil	0%
		- Xylenes:				
	2902.41.00 00	- - <i>o</i> -Xylene	kg	Nil	Nil	0%
	2902.42.00 00	- - <i>m</i> -Xylene	kg	Nil	Nil	0%
	2902.43.00 00	- - <i>p</i> -Xylene	kg	Nil	Nil	0%
	2902.44.00 00	- - Mixed xylene isomers	kg	Nil	Nil	0%
	2902.50.00 00	- Styrene	kg	Nil	Nil	0%
	2902.60.00 00	- Ethylbenzene	kg	Nil	Nil	0%
	2902.70.00 00	- Cumene	kg	Nil	Nil	0%
	2902.90	- Other:				
	2902.90.10 00	- - Dodecylbenzene	kg	Nil	Nil	0%
	2902.90.20 00	- - Other alkylbenzenes	kg	Nil	Nil	0%
	2902.90.90 00	- - Other	kg	Nil	Nil	0%
		Halogenated derivatives of hydrocarbons.				
		- Saturated chlorinated derivatives of acyclic hydrocarbons:				
	2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):				
	2903.11.10 00	- - - Methyl chloride	kg	15%	Nil	0%
	2903.11.90 00	- - - Other	kg	Nil	Nil	0%
	2903.12.00 00	- - Dichloromethane (methylene chloride)	kg	Nil	Nil	0%
	2903.13.00 00	- - Chloroform (trichloromethane)	kg	Nil	Nil	0%
	2903.14.00 00	- - Carbon tetrachloride	kg	Nil	Nil	0%
	2903.15.00 00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	Nil	Nil	0%
	2903.19	- - Other:				
	2903.19.10 00	- - - 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes	kg	Nil	Nil	0%
	2903.19.20 00	- - - 1,1,1-Trichloroethane (methyl chloroform)	kg	Nil	Nil	0%
	2903.19.90 00	- - - Other	kg	Nil	Nil	0%
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:				
	2903.21.00 00	- - Vinyl chloride (chloroethylene)	kg	Nil	Nil	0%
	2903.22.00 00	- - Trichloroethylene	kg	Nil	Nil	0%
	2903.23.00 00	- - Tetrachloroethylene (perchloroethylene)	kg	Nil	Nil	0%
	2903.29.00 00	- - Other	kg	Nil	Nil	0%
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:				
	2903.31.00 00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	Nil	Nil	0%
	2903.39	- - Other:				
	2903.39.10 00	- - - Methyl bromide	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2903.39.90 00	- - - Other - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	kg	Nil	Nil	0%
	2903.71.00 00	- - Chlorodifluoromethane	kg	Nil	Nil	0%
	2903.72.00 00	- - Dichlorotrifluoroethanes	kg	Nil	Nil	0%
	2903.73.00 00	- - Dichlorofluoroethanes	kg	Nil	Nil	0%
	2903.74.00 00	- - Chlorodifluoroethanes	kg	Nil	Nil	0%
	2903.75.00 00	- - Dichloropentafluoropropanes	kg	Nil	Nil	0%
	2903.76.00 00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	Nil	Nil	0%
	2903.77.00	- - Other, perhalogenated only with fluorine and chlorine:				
	2903.77.00 11	- - - Trichlorofluoromethane (CFC-11)	kg	Nil	Nil	0%
	2903.77.00 12	- - - Dichlorodifluoromethane (CFC-12)	kg	Nil	Nil	0%
	2903.77.00 13	- - - Dichlorofluoromethane (CFC-21)	kg	Nil	Nil	0%
	2903.77.00 14	- - - Chlorotrifluoromethane (CFC-13)	kg	Nil	Nil	0%
	2903.77.00 19	- - - Other chlorofluoromethanes	kg	Nil	Nil	0%
	2903.77.00 21	- - - Trichlorotrifluoroethanes (CFC-113)	kg	Nil	Nil	0%
	2903.77.00 22	- - - Dichlorotetrafluoroethanes (CFC-114) and chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	2903.77.00 23	- - - Trichlorodifluoroethane (HCFC-122)	kg	Nil	Nil	0%
	2903.77.00 24	- - - Chlorotetrafluoroethane (HCFC-124)	kg	Nil	Nil	0%
	2903.77.00 25	- - - Dichlorofluoroethane (HCFC-141)	kg	Nil	Nil	0%
	2903.77.00 26	- - - Pentachlorofluoroethane (CFC-111)	kg	Nil	Nil	0%
	2903.77.00 27	- - - Tetrachlorodifluoroethanes (CFC-112)	kg	Nil	Nil	0%
	2903.77.00 28	- - - Tetrachlorofluoroethane (HCFC-121)	kg	Nil	Nil	0%
	2903.77.00 29	- - - Other chlorofluoroethanes	kg	Nil	Nil	0%
	2903.77.00 31	- - - Trichlorotetrafluoropropane (HCFC-224)	kg	Nil	Nil	0%
	2903.77.00 32	- - - Chloropentafluoropropane (HCFC-235)	kg	Nil	Nil	0%
	2903.77.00 33	- - - Heptachlorofluoropropane (CFC-211)	kg	Nil	Nil	0%
	2903.77.00 34	- - - Pentachlorotrifluoropropane (CFC-213)	kg	Nil	Nil	0%
	2903.77.00 35	- - - Tetrachlorotetrafluoropropane (CFC-214)	kg	Nil	Nil	0%
	2903.77.00 36	- - - Trichloropentafluoropropane (CFC-215)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.04	2903.77.00 37	- - - Dichlorohexafluoropropane (CFC-216)	kg	Nil	Nil	0%
	2903.77.00 38	- - - Chloroheptafluoropropane (CFC-217)	kg	Nil	Nil	0%
	2903.77.00 40	- - - Hexachlorodifluoropropane (CFC-212)	kg	Nil	Nil	0%
	2903.77.00 90	- - - Other	kg	Nil	Nil	0%
		- - Other perhalogenated derivatives:				
	2903.78.00 10	- - - Bromochlorodifluoroethane (Halon-1211)	kg	Nil	Nil	0%
	2903.78.00 20	- - - Bromotrifluoroethane (Halon-1301)	kg	Nil	Nil	0%
	2903.78.00 30	- - - Bromodifluoromethane (HBFC-22B1)	kg	Nil	Nil	0%
	2903.78.00 90	- - - Other	kg	Nil	Nil	0%
	2903.79.00	- - Other:				
	2903.79.00 10	- - - Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kg	Nil	Nil	0%
	2903.79.00 20	- - - Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg	Nil	Nil	0%
	2903.79.00 90	- - - Other	kg	Nil	Nil	0%
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:				
	2903.81.00 00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	kg	Nil	Nil	0%
	2903.82.00 00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	Nil	Nil	0%
	2903.89.00 00	- - Other	kg	Nil	Nil	0%
		- Halogenated derivatives of aromatic hydrocarbons:				
	2903.91.00 00	- - Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	Nil	Nil	0%
	2903.92.00 00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1, 1, 1-trichloro-2, 2-bis (<i>p</i> -chlorophenyl) ethane)	kg	Nil	Nil	0%
	2903.99.00 00	- - Other	kg	Nil	Nil	0%
		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.				
	2904.10.00 00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	Nil	Nil	0%
	2904.20	- Derivatives containing only nitro or only nitroso groups:				
	2904.20.10 00	- - Trinitrotoluene	kg	Nil	Nil	0%
	2904.20.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.05	2904.90.00	- Other:				
	2904.90.00 10	- - Trichloronitromethane	kg	Nil	Nil	0%
	2904.90.00 90	- - Other	kg	Nil	Nil	0%
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Saturated monohydric alcohols:				
	2905.11.00 00	- - Methanol (methyl alcohol)	kg	Nil	Nil	0%
	2905.12.00 00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	Nil	Nil	0%
	2905.13.00 00	- - Butan-1-ol (<i>n</i> -butyl alcohol)	kg	Nil	Nil	0%
	2905.14.00 00	- - Other butanols	kg	Nil	Nil	0%
	2905.16.00 00	- - Octanol (octyl alcohol) and isomers thereof	kg	Nil	Nil	0%
	2905.17.00 00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan- 1-ol (stearyl alcohol)	kg	Nil	Nil	0%
	2905.19.00 00	- - Other	kg	Nil	Nil	0%
		- Unsaturated monohydric alcohols:				
	2905.22.00 00	- - Acyclic terpene alcohols	kg	Nil	Nil	0%
	2905.29.00 00	- - Other	kg	Nil	Nil	0%
		- Diols:				
	2905.31.00 00	- - Ethylene glycol (ethanediol)	kg	Nil	Nil	0%
	2905.32.00 00	- - Propylene glycol (propane-1,2-diol)	kg	Nil	Nil	0%
	2905.39.00 00	- - Other	kg	Nil	Nil	0%
		- Other polyhydric alcohols:				
	2905.41.00 00	- - 2-Ethyl-2-(hydroxymethyl) propane- 1,3-diol (trimethylolpropane)	kg	Nil	Nil	0%
	2905.42.00 00	- - Pentaerythritol	kg	Nil	Nil	0%
	2905.43.00 00	- - Mannitol	kg	Nil	Nil	0%
	2905.44.00 00	- - D-glucitol (sorbitol)	kg	Nil	Nil	0%
	2905.45.00 00	- - Glycerol	kg	5%	Nil	0%
	2905.49.00 00	- - Other	kg	Nil	Nil	0%
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:				
	2905.51.00 00	- - Ethchlorvynol (INN)	kg	Nil	Nil	0%
	2905.59.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Cyclanic, cyclenic or cycloterpenic:				
	2906.11.00 00	- - Menthol	kg	Nil	Nil	0%
	2906.12.00 00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	Nil	Nil	0%
	2906.13.00 00	- - Sterols and inositols	kg	Nil	Nil	0%
	2906.19.00 00	- - Other	kg	Nil	Nil	0%
		- Aromatic:				
29.07	2906.21.00 00	- - Benzyl alcohol	kg	Nil	Nil	0%
	2906.29.00 00	- - Other	kg	Nil	Nil	0%
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Phenols; phenol-alcohols.				
		- Monophenols:				
	2907.11.00 00	- - Phenol (hydroxybenzene) and its salts	kg	Nil	Nil	0%
	2907.12.00 00	- - Cresols and their salts	kg	Nil	Nil	0%
	2907.13.00 00	- - Octylphenol, nonylphenol and their isomers; salts thereof	kg	Nil	Nil	0%
	2907.15.00 00	- - Naphthols and their salts	kg	Nil	Nil	0%
	2907.19.00	- - Other:				
	2907.19.00 10	- - - Tyhmol	kg	Nil	Nil	0%
	2907.19.00 20	- - - Xylenols and their salts	kg	Nil	Nil	0%
	2907.19.00 90	- - - Other	kg	Nil	Nil	0%
		- Polyphenols; phenol-alcohols:				
	2907.21.00 00	- - Resorcinol and its salts	kg	Nil	Nil	0%
	2907.22.00 00	- - Hydroquinone (quinol) and its salts	kg	Nil	Nil	0%
	2907.23.00 00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	Nil	Nil	0%
	2907.29	- - Other:				
	2907.29.10 00	- - - Phenol-alcohols	kg	Nil	Nil	0%
	2907.29.90 00	- - - Other	kg	Nil	Nil	0%
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.				
		- Derivatives containing only halogen substituents and their salts :				
	2908.11.00 00	- - Pentachlorophenol (ISO)	kg	Nil	Nil	0%
	2908.19.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.09	2908.91.00 00	- Other: - - Dinoseb (ISO) and its salts	kg	Nil	Nil	0%
	2908.92.00 00	- - 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	Nil	Nil	0%
	2908.99.00 00	- - Other	kg	Nil	Nil	0%
		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				
		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2909.11.00 00	- - Diethyl ether	kg	Nil	Nil	0%
	2909.19.00 00	- - Other	kg	Nil	Nil	0%
	2909.20.00 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil	0%
	2909.30.00 00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil	0%
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2909.41.00 00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	Nil	Nil	0%
	2909.43.00 00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	Nil	Nil	0%
	2909.44.00 00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	Nil	Nil	0%
	2909.49.00 00	- - Other	kg	Nil	Nil	0%
	2909.50.00 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil	0%
	2909.60.00 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	2910.10.00 00	- Oxirane (ethylene oxide)	kg	Nil	Nil	0%
	2910.20.00 00	- Methyloxirane (propylene oxide)	kg	Nil	Nil	0%
	2910.30.00 00	- 1-Chloro-2,3- epoxypropane (epichlorohydrin)	kg	Nil	Nil	0%
	2910.40.00 00	- Dieldrin (ISO, INN)	kg	Nil	Nil	0%
	2910.90.00 00	- Other	kg	Nil	Nil	0%
29.11	2911.00.00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	Nil	Nil	0%
		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	- - Methanal (formaldehyde):				
	2912.11.10 00	- - - Formalin	kg	Nil	Nil	0%
	2912.11.90 00	- - - Other	kg	Nil	Nil	0%
	2912.12.00 00	- - Ethanal (acetaldehyde)	kg	Nil	Nil	0%
	2912.19	- - Other:				
	2912.19.10 00	- - - Butanal	kg	Nil	Nil	0%
	2912.19.90 00	- - - Other	kg	Nil	Nil	0%
		- Cyclic aldehydes without other oxygen function:				
	2912.21.00 00	- - Benzaldehyde	kg	Nil	Nil	0%
	2912.29.00 00	- - Other	kg	Nil	Nil	0%
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:				
	2912.41.00 00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	Nil	Nil	0%
	2912.42.00 00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	Nil	Nil	0%
	2912.49.00 00	- - Other	kg	Nil	Nil	0%
	2912.50.00 00	- Cyclic polymers of aldehydes	kg	Nil	Nil	0%
	2912.60.00 00	- Paraformaldehyde	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Formic acid	kg	Nil	Nil	0%
	2915.12.00 00	- - Salts of formic acid	kg	Nil	Nil	0%
	2915.13.00 00	- - Esters of formic acid	kg	Nil	Nil	0%
		- Acetic acid and its salts; acetic anhydride:				
	2915.21.00 00	- - Acetic acid	kg	Nil	Nil	0%
	2915.24.00 00	- - Acetic anhydride	kg	Nil	Nil	0%
	2915.29	- - Other:				
	2915.29.10 00	- - - Sodium acetate; cobalt acetates	kg	Nil	Nil	0%
	2915.29.90 00	- - - Other	kg	Nil	Nil	0%
		- Esters of acetic acid:				
	2915.31.00 00	- - Ethyl acetate	kg	Nil	Nil	0%
	2915.32.00 00	- - Vinyl acetate	kg	Nil	Nil	0%
	2915.33.00 00	- - <i>n</i> -Butyl acetate	kg	Nil	Nil	0%
	2915.36.00 00	- - Dinoseb (ISO) acetate	kg	Nil	Nil	0%
	2915.39	- - Other:				
	2915.39.10 00	- - - Isobutyl acetate	kg	Nil	Nil	0%
	2915.39.20 00	- - - 2 - Ethoxyethyl acetate	kg	Nil	Nil	0%
	2915.39.90 00	- - - Other	kg	Nil	Nil	0%
	2915.40.00 00	- Mono- , di- or trichloroacetic acids, their salts and esters	kg	Nil	Nil	0%
	2915.50.00 00	- Propionic acid, its salts and esters	kg	Nil	Nil	0%
	2915.60.00 00	- Butanoic acids, pentanoic acids, their salts and esters	kg	Nil	Nil	0%
	2915.70	- Palmitic acid, stearic acid, their salts and esters:				
	2915.70.10 00	- - Palmitic acid, its salts and esters	kg	Nil	Nil	0%
	2915.70.20 00	- - Stearic acid	kg	Nil	Nil	0%
	2915.70.30 00	- - Salts and esters of stearic acid	kg	Nil	Nil	0%
	2915.90	- Other:				
	2915.90.10 00	- - Acetyl chloride	kg	Nil	Nil	0%
	2915.90.20 00	- - Lauric acid, myristic acid, their salts and esters	kg	Nil	Nil	0%
	2915.90.90 00	- - Other	kg	Nil	Nil	0%
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.17		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	2916.11.00 00	- - Acrylic acid and its salts	kg	Nil	Nil	0%
	2916.12.00 00	- - Esters of acrylic acid	kg	Nil	Nil	0%
	2916.13.00 00	- - Methacrylic acid and its salts	kg	Nil	Nil	0%
	2916.14	- - Ester of methacrylic acid:				
	2916.14.10 00	- - - Methyl methacrylate	kg	Nil	Nil	0%
	2916.14.90 00	- - - Other	kg	Nil	Nil	0%
	2916.15.00 00	- - Oleic, linoleic or linolenic acids, their salts and esters	kg	Nil	Nil	0%
	2916.16.00 00	- - Binapacryl (ISO)	kg	Nil	Nil	0%
	2916.19.00 00	- - Other	kg	Nil	Nil	0%
	2916.20.00 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	Nil	0%
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	2916.31.00 00	- - Benzoic acid, its salts and esters	kg	Nil	Nil	0%
	2916.32.00 00	- - Benzoyl peroxide and benzoyl chloride	kg	Nil	Nil	0%
	2916.34.00 00	- - Phenylacetic acid and its salts	kg	Nil	Nil	0%
	2916.39	- - Other:				
	2916.39.10 00	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	kg	Nil	Nil	0%
	2916.39.20 00	- - - Esters of phenylacetic acid	kg	Nil	Nil	0%
	2916.39.90 00	- - - Other	kg	Nil	Nil	0%
		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 00	- - Oxalic acid, its salts and esters	kg	Nil	Nil	0%
	2917.12	- - Adipic acid, its salts and esters:				
	2917.12.10 00	- - - Dioctyl adipate	kg	Nil	Nil	0%
	2917.12.90 00	- - - Other	kg	Nil	Nil	0%
	2917.13.00 00	- - Azelaic acid, sebacic acid, their salts and esters	kg	Nil	Nil	0%
	2917.14.00 00	- - Maleic anhydride	kg	Nil	Nil	0%
	2917.19.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.18	2917.20.00 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	kg	Nil	Nil	0%
	2917.32.00 00	- - Dioctyl orthophthalates	kg	10%	Nil	0%
	2917.33.00 00	- - Dinonyl or didecyl orthophthalates	kg	Nil	Nil	0%
	2917.34	- - Other esters of orthophthalic acid:				
	2917.34.10 00	- - - Dibutyl orthophthalates	kg	Nil	Nil	0%
	2917.34.90 00	- - - Other	kg	Nil	Nil	0%
	2917.35.00 00	- - Phthalic anhydride	kg	Nil	Nil	0%
	2917.36.00 00	- - Terephthalic acid and its salts	kg	Nil	Nil	0%
	2917.37.00 00	- - Dimethyl terephthalate	kg	Nil	Nil	0%
	2917.39	- - Other:				
	2917.39.10 00	- - - Trioctyltrimellitate	kg	Nil	Nil	0%
	2917.39.20 00	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	kg	Nil	Nil	0%
	2917.39.90 00	- - - Other	kg	Nil	Nil	0%
		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 00	- - Lactic acid, its salts and esters	kg	Nil	Nil	0%
	2918.12.00 00	- - Tartaric acid	kg	Nil	Nil	0%
	2918.13.00 00	- - Salts and esters of tartaric acid	kg	Nil	Nil	0%
	2918.14.00 00	- - Citric acid	kg	Nil	Nil	0%
	2918.15	- - Salts and esters of citric acid:				
	2918.15.10 00	- - - Calcium citrate	kg	Nil	Nil	0%
	2918.15.90 00	- - - Other	kg	Nil	Nil	0%
	2918.16.00 00	- - Gluconic acid, its salts and esters	kg	Nil	Nil	0%
	2918.18.00 00	- - Chlorobenzilate (ISO)	kg	Nil	Nil	0%
	2918.19.00 00	- - Other	kg	Nil	Nil	0%
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	2918.21.00 00	- - Salicylic acid and its salts	kg	Nil	Nil	0%
	2918.22.00 00	- - O-Acetylsalicylic acid, its salts and esters	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.19	2918.23.00 00	- - Other esters of salicylic acid and their salts	kg	Nil	Nil	0%
	2918.29	- - Other:				
	2918.29.10 00	- - - Alkyl sulphonic ester of phenol	kg	Nil	Nil	0%
	2918.29.90 00	- - - Other	kg	Nil	Nil	0%
	2918.30.00 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	Nil	0%
		- Other:				
	2918.91 00 00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	kg	Nil	Nil	0%
	2918.99.00 00	- - Other	kg	Nil	Nil	0%
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
29.20	2919.10.00 00	- Tris(2,3-dibromopropyl) phosphate	kg	Nil	Nil	0%
	2919.90.00 00	- Other	kg	Nil	Nil	0%
		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 00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	Nil	Nil	0%
	2920.19.00 00	- - Other	kg	Nil	Nil	0%
	2920.90	- Other:				
	2920.90.10 00	- - Dimethyl Sulphate	kg	Nil	Nil	0%
	2920.90.90	- - Other:				
	2920.90.90 10	- - - Trimethyl phosphate, triethyl phosphate, dimethyl phosphate and diethyl phosphate	kg	Nil	Nil	0%
	2920.90.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.21		IX.- NITROGEN-FUNCTION COMPOUNDS				
		Amine-function compounds.				
		- Acyclic monoamines and their derivatives; salts thereof:				
	2921.11.00 00	- - Methylamine, di- or trimethylamine and their salts	kg	Nil	Nil	0%
	2921.19.00 00	- - Other	kg	Nil	Nil	0%
		- Acyclic polyamines and their derivatives; salts thereof:				
	2921.21.00 00	- - Ethylenediamine and its salts	kg	Nil	Nil	0%
	2921.22.00 00	- - Hexamethylenediamine and its salts	kg	Nil	Nil	0%
	2921.29.00 00	- - Other	kg	Nil	Nil	0%
	2921.30.00 00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	Nil	Nil	0%
		- Aromatic monoamines and their derivatives; salts thereof:				
	2921.41.00 00	- - Aniline and its salts	kg	Nil	Nil	0%
	2921.42.00 00	- - Aniline derivatives and their salts	kg	Nil	Nil	0%
	2921.43.00 00	- - Toluidines and their derivatives; salts thereof	kg	Nil	Nil	0%
	2921.44.00 00	- - Diphenylamine and its derivatives; salts thereof	kg	Nil	Nil	0%
	2921.45.00 00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	Nil	Nil	0%
	2921.46.00 00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	kg	Nil	Nil	0%
	2921.49.00 00	- - Other	kg	Nil	Nil	0%
		- Aromatic polyamines and their derivatives; salts thereof:				
	2921.51.00 00	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	Nil	Nil	0%
	2921.59.00 00	- - Other	kg	Nil	Nil	0%
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 00	- - Monoethanolamine and its salts	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2922.12.00 00	- - Diethanolamine and its salts	kg	Nil	Nil	0%
	2922.13.00	- - Triethanolamine and its salts:				
	2922.13.00 10	- - - Triethanolamine	kg	Nil	Nil	0%
	2922.13.00 90	- - - Other	kg	Nil	Nil	0%
	2922.14.00 00	- - Dextropropoxyphene (INN) and its salts	kg	Nil	Nil	0%
	2922.19	- - Other:				
	2922.19.10 00	- - - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	kg	Nil	Nil	0%
	2922.19.20 00	- - - D-2-Amino-n-butyl-alcohol	kg	Nil	Nil	0%
	2922.19.90	- - - Other:				
	2922.19.90 10	- - - - Ethyldiethanolamine and Methyldiethanolamine	kg	Nil	Nil	0%
	2922.19.90 90	- - - - Other	kg	Nil	Nil	0%
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
	2922.21.00 00	- - Aminohydroxynaphthalenesulphonic acids and their salts	kg	Nil	Nil	0%
	2922.29.00 00	- - Other	kg	Nil	Nil	0%
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:				
	2922.31.00 00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	Nil	Nil	0%
	2922.39.00 00	- - Other	kg	Nil	Nil	0%
		- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:				
	2922.41.00 00	- - Lysine and its esters; salts thereof	kg	Nil	Nil	0%
	2922.42	- - Glutamic acid and its salts:				
	2922.42 10 00	- - - Glutamic acid	kg	15%	Nil	0%
	2922.42.20 00	- - - Monosodium glutamate (MSG)	kg	15%	Nil	0%
	2922.42.90 00	- - - Other salts	kg	Nil	Nil	0%
	2922.43.00 00	- - Anthranilic acid and its salts	kg	Nil	Nil	0%
	2922.44.00 00	- - Tilidine (INN) and its salts	kg	Nil	Nil	0%
	2922.49	- - Other:				
	2922.49.10 00	- - - Mefenamic acid and its salts	kg	Nil	Nil	0%
	2922.49.90 00	- - - Other	kg	Nil	Nil	0%
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.23	2922.50.10 00	- - <i>p</i> -Aminosalicylic acid and its salts, ester and other derivatives	kg	Nil	Nil	0%
	2922.50.90 00	- - Other	kg	Nil	Nil	0%
		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.				
	2923.10.00 00	- Choline and its salts	kg	Nil	Nil	0%
29.24	2923.20	- Lecithins and other phosphoaminolipids:				
	2923.20.10 00	- - Lecithins, whether or not chemically defined	kg	Nil	Nil	0%
	2923.20.90 00	- - Other	kg	Nil	Nil	0%
	2923.90.00 00	- Other	kg	Nil	Nil	0%
		Carboxyamide-function compounds; amide-function compounds of carbonic acid.				
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:				
	2924.11.00 00	- - Meprobamate (INN)	kg	Nil	Nil	0%
	2924.12.00 00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	Nil	Nil	0%
	2924.19.00 00	- - Other	kg	Nil	Nil	0%
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:				
	2924.21	- - Ureines and their derivatives; salts thereof:				
	2924.21.10 00	- - - 4-Ethoxyphenylurea (dulcin)	kg	Nil	Nil	0%
	2924.21.20 00	- - - Diuron and monuron	kg	5%	Nil	0%
	2924.21.90 00	- - - Other	kg	Nil	Nil	0%
	2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts:				
	2924.23.00 10	- - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	Nil	Nil	0%
	2924.23.00 20	- - - Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	Nil	Nil	0%
	2924.24.00 00	- - Ethinamate (INN)	kg	Nil	Nil	0%
	2924.29	- - Other:				
	2924.29.10 00	- - - Aspartame	kg	Nil	Nil	0%
	2924.29.20 00	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	kg	Nil	Nil	0%
	2924.29.90 00	- - - Other	kg	Nil	Nil	0%
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.26		- Imides and their derivatives; salts thereof:				
	2925.11.00 00	- - Saccharin and its salts	kg	Nil	Nil	0%
	2925.12.00 00	- - Glutethimide (INN)	kg	Nil	Nil	0%
	2925.19.00 00	- - Other	kg	Nil	Nil	0%
		- Imines and their derivatives; salts thereof:				
	2925.21.00 00	- - Chlordimeform (ISO)	kg	Nil	Nil	0%
	2925.29.00 00	- - Other	kg	Nil	Nil	0%
		Nitrile-function compounds.				
	2926.10.00 00	- Acrylonitrile	kg	Nil	Nil	0%
	2926.20.00 00	- 1-Cyanoguanidine (dicyandiamide)	kg	Nil	Nil	0%
	2926.30.00 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	Nil	Nil	0%
	2926.90.00 00	- Other	kg	Nil	Nil	0%
		Diazo-, azo- or azoxy-compounds.				
	2927.00.10 00	- Azodicarbonamide	kg	Nil	Nil	0%
	2927.00.90 00	- Other	kg	Nil	Nil	0%
29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.				
	2928.00.10 00	- Linuron	kg	5%	Nil	0%
	2928.00.90 00	- Other	kg	Nil	Nil	0%
29.29		Compounds with other nitrogen function.				
	2929.10	- Isocyanates:				
	2929.10.10 00	- - Diphenylmethane diisocyanate (MDI)	kg	Nil	Nil	0%
	2929.10.20 00	- - Toluene diisocyanate	kg	Nil	Nil	0%
	2929.10.90 00	- - Other	kg	Nil	Nil	0%
	2929.90	- Other:				
	2929.90.10 00	- - Sodium cyclamate	kg	Nil	Nil	0%
	2929.90.20 00	- - Other cyclamates	kg	Nil	Nil	0%
	2929.90.90	- - Other:				
	2929.90.90 10	- - - Other artificial sweetening substances	kg	Nil	Nil	0%
	2929.90.90 90	- - - Other	kg	Nil	Nil	0%
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.30		Organo-sulphur compounds.				
	2930.20.00 00	- Thiocarbamates and dithiocarbamates	kg	Nil	Nil	0%
	2930.30.00 00	- Thiuram mono-, di- or tetrasulphides	kg	Nil	Nil	0%
	2930.40.00 00	- Methionine	kg	Nil	Nil	0%
	2930.50.00 00	- Captafol (ISO) and methamidophos (ISO)	kg	Nil	Nil	0%
	2930.90	- Other :				
	2930.90.10 00	- - Dithiocarbonates	kg	Nil	Nil	0%
	2930.90.90	- - Other:				
	2930.90.90 10	- - Thiodiglycol (Bis [2-hydroxyethyl] sulfide)	kg	Nil	Nil	0%
	2930.90.90 90	- - Other	kg	Nil	Nil	0%
29.31		Other organo-inorganic compounds.				
	2931.10	- Tetramethyl lead and tetraethyl lead:				
	2931.10.10 00	- - Tetramethyl lead	kg	Nil	Nil	0%
	2931.10.20 00	- - Tetraethyl lead	kg	Nil	Nil	0%
	2931.20.00 00	- Tributyltin compounds	kg	Nil	Nil	0%
	2931.90	- Other:				
	2931.90.20 00	- - N-(phosphonomethyl) glycine and salts thereof	kg	5%	Nil	0%
	2931.90.30 00	- - Ethephone	kg	Nil	Nil	0%
		- - Organo-arsenic compounds:				
	2931.90.41 00	- - - In liquid form	kg	Nil	Nil	0%
	2931.90.49 00	- - - Other	kg	5%	Nil	0%
	2931.90.90 00	- - Other	kg	Nil	Nil	0%
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.				
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:				
	2932.11.00 00	- - Tetrahydrofuran	kg	Nil	Nil	0%
	2932.12.00 00	- - 2-Furaldehyde (furfuraldehyde)	kg	Nil	Nil	0%
	2932.13.00 00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	Nil	Nil	0%
	2932.19.00 00	- - Other	kg	Nil	Nil	0%
	2932.20.00 00	- Lactones	kg	Nil	Nil	0%
		- Other:				
	2932.91.00 00	- - Isosafrole	kg	Nil	Nil	0%
	2932.92.00 00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	Nil	Nil	0%
	2932.93.00 00	- - Piperonal	kg	Nil	Nil	0%
	2932.94.00 00	- - Safrole	kg	Nil	Nil	0%
	2932.95.00 00	- - Tetrahydrocannabinols (all isomers)	kg	Nil	Nil	0%
	2932.99	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.33	2932.99.10 00	- - - Carbofuran	kg	Nil	Nil	0%
	2932.99.90 00	- - - Other	kg	Nil	Nil	0%
		Heterocyclic compounds with nitrogen hetero-atom(s) only.				
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
	2933.11	- - Phenazone (antipyrin) and its derivatives:				
	2933.11.10 00	- - - Dipyrone (analgin)	kg	Nil	Nil	0%
	2933.11.90 00	- - - Other	kg	Nil	Nil	0%
	2933.19.00 00	- - Other	kg	Nil	Nil	0%
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				
	2933.21.00 00	- - Hydantoin and its derivatives	kg	Nil	Nil	0%
	2933.29	- - Other :				
	2933.29.10 00	- - - Cimetidine	kg	Nil	Nil	0%
	2933.29.90 00	- - - Other	kg	Nil	Nil	0%
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
	2933.31.00 00	- - Pyridine and its salts	kg	Nil	Nil	0%
	2933.32.00 00	- - Piperidine and its salts	kg	Nil	Nil	0%
	2933.33.00 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	Nil	Nil	0%
	2933.39	- - Other:				
	2933.39.10 00	- - - Chlorpheniramine and isoniazid	kg	Nil	Nil	0%
	2933.39.30 00	- - - Paraquat salts	kg	Nil	Nil	0%
	2933.39.90 00	- - - Other	kg	Nil	Nil	0%
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:				
	2933.41.00 00	- - Levorphanol (INN) and its salts	kg	Nil	Nil	0%
	2933.49.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2933.52.00 00	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure: - - Malonylurea (barbituric acid) and its salts	kg	Nil	Nil	0%
	2933.53.00 00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	Nil	Nil	0%
	2933.54.00 00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	kg	Nil	Nil	0%
	2933.55.00 00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	Nil	Nil	0%
	2933.59	- - Other:				
	2933.59.10 00	- - - Diazinon	kg	Nil	Nil	0%
	2933.59.90 00	- - - Other	kg	Nil	Nil	0%
	2933.61.00 00	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: - - Melamine	kg	Nil	Nil	0%
	2933.69.00 00	- - Other	kg	Nil	Nil	0%
	2933.71.00 00	- Lactams: - - 6-Hexanelactam (epsilon-caprolactam)	kg	Nil	Nil	0%
	2933.72.00 00	- - Clobazam (INN) and methyprylon (INN)	kg	Nil	Nil	0%
	2933.79.00 00	- - Other lactams	kg	Nil	Nil	0%
	2933.91.00 00	- Other: - - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate (INN), 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	Nil	Nil	0%
	2933.99	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.34	2933.99.10 00	- - - Mebendazole and parbendazole	kg	Nil	Nil	0%
	2933.99.90 00	- - - Other	kg	Nil	Nil	0%
		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.				
	2934.10.00 00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	Nil	Nil	0%
	2934.20.00 00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	Nil	Nil	0%
	2934.30.00 00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	Nil	Nil	0%
		- Other:				
	2934.91.00 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	Nil	Nil	0%
	2934.99	- - Other:				
	2934.99.10 00	- - - Nucleic acid and its salts	kg	Nil	Nil	0%
	2934.99.20	- - - Sultones; sultams; diltiazem:				
	2934.99.20 10	- - - - Sultones and sultams	kg	Nil	Nil	0%
	2934.99.20 20	- - - - Diltiazem	kg	Nil	Nil	0%
	2934.99.30 00	- - - 6-Aminopenicillanic acid	kg	Nil	Nil	0%
	2934.99.40 00	- - - 3-Azido-3-deoxythymidine	kg	Nil	Nil	0%
	2934.99.50 00	- - - Oxadiazon, with a minimum purity of 94%	kg	Nil	Nil	0%
	2934.99.90 00	- - - Other	kg	Nil	Nil	0%
29.35	2935.00.00 00	Sulphonamides.	kg	Nil	Nil	0%
		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.				
	2936.21.00 00	- Vitamins and their derivatives, unmixed: - - Vitamins A and their derivatives	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.37	2936.22.00 00	- - Vitamin B ₁ and its derivatives	kg	Nil	Nil	0%
	2936.23.00 00	- - Vitamin B ₂ and its derivatives	kg	Nil	Nil	0%
	2936.24.00 00	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	Nil	Nil	0%
	2936.25.00 00	- - Vitamin B ₆ and its derivatives	kg	Nil	Nil	0%
	2936.26.00 00	- - Vitamin B ₁₂ and its derivatives	kg	Nil	Nil	0%
	2936.27.00 00	- - Vitamin C and its derivatives	kg	Nil	Nil	0%
	2936.28.00 00	- - Vitamin E and its derivatives	kg	Nil	Nil	0%
	2936.29.00 00	- - Other vitamins and their derivatives	kg	Nil	Nil	0%
	2936.90.00 00	- Other, including natural concentrates	kg	Nil	Nil	0%
		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 00	- - Somatotropin, its derivatives and structural analogues	kg	Nil	Nil	0%
	2937.12.00 00	- - Insulin and its salts	kg	Nil	Nil	0%
	2937.19.00 00	- - Other	kg	Nil	Nil	0%
		- Steroidal hormones, their derivatives and structural analogues:				
	2937.21.00 00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	Nil	Nil	0%
	2937.22.00 00	- - Halogenated derivatives of corticosteroidal hormones	kg	Nil	Nil	0%
	2937.23.00 00	- - Oestrogens and progestogens	kg	Nil	Nil	0%
	2937.29.00	- - Other:				
	2937.29.00 10	- - - Adrenal cortical hormones	kg	Nil	Nil	0%
	2937.29.00 90	- - - Other	kg	Nil	Nil	0%
	2937.50.00 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	Nil	Nil	0%
	2937.90	- Other:				
	2937.90 10 00	- - Of oxygen-function amino-compounds	kg	Nil	Nil	0%
	2937.90 90	- - Other:				
		- - - Plant hormones:				
	2937.90.90 11	- - - - Used as weed killer	kg	Nil	Nil	0%
	2937.90.90 19	- - - - Other	kg	Nil	Nil	0%
	2937.90.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
29.38		XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
	2938.10.00 00	- Rutoside (rutin) and its derivatives	kg	Nil	Nil	0%
29.39	2938.90.00 00	- Other	kg	Nil	Nil	0%
		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
	2939.11	- Alkaloids of opium and their derivatives; salts thereof:				
		- - 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:				
	2939.11.10 00	- - - Concentrates of poppy straw and salts thereof	kg	Nil	Nil	0%
	2939.11.90 00	- - - Other	kg	Nil	Nil	0%
	2939.19.00 00	- - Other	kg	Nil	Nil	0%
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:				
	2939.20.10 00	- - Quinine and its salts	kg	Nil	Nil	0%
	2939.20.90 00	- - Other	kg	Nil	Nil	0%
	2939.30.00 00	- Caffeine and its salts	kg	Nil	Nil	0%
		- Ephedrine and their salts :				
	2939.41.00 00	- - Ephedrine and its salts	kg	Nil	Nil	0%
	2939.42.00 00	- - Pseudoephedrine (INN) and its salts	kg	Nil	Nil	0%
	2939.43.00 00	- - Cathine (INN) and its salts	kg	Nil	Nil	0%
	2939.44.00 00	- - Norephedrine and its salts	kg	Nil	Nil	0%
	2939.49.00 00	- - Other	kg	Nil	Nil	0%
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:				
	2939.51.00 00	- - Fenetylline (INN) and its salts	kg	Nil	Nil	0%
	2939.59.00 00	- - Other	kg	Nil	Nil	0%
		- Alkaloids of rye ergot and their derivatives; salts thereof:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	2939.61.00 00	- - Ergometrine (INN) and its salts	kg	Nil	Nil	0%
	2939.62.00 00	- - Ergotamine (INN) and its salts	kg	Nil	Nil	0%
	2939.63.00 00	- - Lysergic acid and its salts	kg	Nil	Nil	0%
	2939.69.00 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:				
	2939.91.10 00	- - - Cocaine and its derivatives	kg	Nil	Nil	0%
	2939.91.90 00	- - - Other	kg	Nil	Nil	0%
	2939.99	- - Other:				
	2939.99.10 00	- - - Nicotine sulphate	kg	Nil	Nil	0%
	2939.99.90 00	- - - Other	kg	Nil	Nil	0%
		XIII.- OTHER ORGANIC COMPOUNDS				
29.40	2940.00.00 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	Nil	Nil	0%
29.41		Antibiotics.				
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:				
		- - Amoxicillins and its salts:				
	2941.10.11 00	- - - Non-sterile	kg	Nil	Nil	0%
	2941.10.19 00	- - - Other	kg	Nil	Nil	0%
	2941.10.20 00	- - Ampicillin and its salts	kg	Nil	Nil	0%
	2941.10.90 00	- - Other	kg	Nil	Nil	0%
	2941.20.00 00	- Streptomycins and their derivatives; salts thereof	kg	Nil	Nil	0%
	2941.30.00 00	- Tetracyclines and their derivatives; salts thereof	kg	Nil	Nil	0%
	2941.40.00 00	- Chloramphenicol and its derivatives; salts thereof	kg	Nil	Nil	0%
	2941.50.00 00	- Erythromycin and its derivatives; salts thereof	kg	Nil	Nil	0%
	2941.90.00 00	- Other	kg	Nil	Nil	0%
29.42	2942.00.00 00	Other organic compounds.	kg	Nil	Nil	0%

Chapter 30

Pharmaceutical products

Chapter Notes.

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
30.01	3001.20.00 00	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. - Extracts of glands or other organs or of their secretions	kg	Nil	Nil	0%
	3001.90.00 00	- Other	kg	Nil	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
30.03	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:				
	3002.10.10 00	- - Plasma protein solution	kg	Nil	Nil	0%
	3002.10.30	- - Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes:				
	3002.10.30 10	- - - Antisera	kg	Nil	Nil	0%
	3002.10.30 90	- - - Other	kg	Nil	Nil	0%
	3002.10.40 00	- - Haemoglobin powder	kg	Nil	Nil	0%
	3002.10.90	- - Other:				
	3002.10.90 10	- - - Other haemoglobin, blood globulins and serum globulins	kg	Nil	Nil	0%
	3002.10.90 90	- - - Other	kg	Nil	Nil	0%
	3002.20	- Vaccines for human medicine:				
	3002.20.10 00	- - Tetanus toxoid	kg	Nil	Nil	0%
	3002.20.20 00	- - Pertusis, measles, meningitis or polio vaccines	kg	Nil	Nil	0%
	3002.20.90 00	- - Other	kg	Nil	Nil	0%
	3002.30.00 00	- Vaccines for veterinary medicine	kg	Nil	Nil	0%
	3002.90.00	- Other:				
	3002.90.00 10	- - Human blood	kg	Nil	Nil	0%
	3002.90.00 90	- - Other	kg	Nil	Nil	0%
		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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
	3003.10.10	- - Containing amoxicillin (INN) or its salts:				
	3003.10.10 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3003.10.10 90	- - - Other	kg	Nil	Nil	0%
	3003.10.20	- - Containing ampicillin (INN) or its salts:				
	3003.10.20 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3003.10.20 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
30.04	3003.10.90	- - Other:				
	3003.10.90 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3003.10.90 90	- - - Other	kg	Nil	Nil	0%
	3003.20.00	- Containing other antibiotics:				
	3003.20.00 10	- - Veterinary medicaments	kg	Nil	Nil	0%
	3003.20.00 90	- - Other	kg	Nil	Nil	0%
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:				
	3003.31.00 00	- - Containing insulin	kg	Nil	Nil	0%
	3003.39 00	- - Other:				
	3003.39.00 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3003.39.00 90	- - - Other	kg	Nil	Nil	0%
	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:				
	3003.40.00 10	- - Veterinary medicaments	kg	Nil	Nil	0%
	3003.40.00 90	- - Other	kg	Nil	Nil	0%
	3003.90.00	- Other:				
	3003.90.00 10	- - Veterinary medicaments	kg	Nil	Nil	0%
	3003.90.00 90	- - Other	kg	Nil	Nil	0%
		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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
		- - Containing penicillins or derivatives thereof:				
	3004.10.15 00	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	kg	Nil	Nil	0%
	3004.10.16 00	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	kg	Nil	Nil	0%
	3004.10.19 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - Containing streptomycins or derivatives thereof:				
	3004.10.21 00	- - - In ointment form	kg	Nil	Nil	0%
	3004.10.29 00	- - - Other	kg	Nil	Nil	0%
	3004.20	- Containing other antibiotics:				
	3004.20.10	- - Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form:				
	3004.20.10 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.20.10 90	- - - Other	kg	Nil	Nil	0%
		- - Containing erythromycin or derivatives thereof:				
	3004.20.31	- - - Of a kind taken orally:				
	3004.20.31 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.20.31 90	- - - - Other	kg	Nil	Nil	0%
	3004.20.32	- - - In ointment form:				
	3004.20.32 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.20.32 90	- - - - Other	kg	Nil	Nil	0%
	3004.20.39	- - - Other:				
	3004.20.39 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.20.39 90	- - - - Other	kg	Nil	Nil	0%
		- - Containing tetracyclines or chloramphenicols or derivatives thereof:				
	3004.20.71	- - - Of a kind taken orally or in ointment form:				
	3004.20.71 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
		- - - - Other:				
	3004.20.71 91	- - - - - Containing tetracyclines	kg	Nil	Nil	0%
	3004.20.71 99	- - - - - Other	kg	Nil	Nil	0%
	3004.20.79	- - - Other:				
	3004.20.79 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
		- - - - Other:				
	3004.20.79 91	- - - - - Containing tetracyclines	kg	Nil	Nil	0%
	3004.20.79 99	- - - - - Other	kg	Nil	Nil	0%
		- - Other:				
	3004.20.91	- - - Of a kind taken orally or in ointment form:				
	3004.20.91 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
		- - - - Other:				
	3004.20.91 91	- - - - - Containing macrolides	kg	Nil	Nil	0%
	3004.20.91 99	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3004.20.99	- - - Other:				
	3004.20.99 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
		- - - - Other:				
	3004.20.99 91	- - - - - Containing macrolides	kg	Nil	Nil	0%
	3004.20.99 99	- - - - - Other	kg	Nil	Nil	0%
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:				
	3004.31.00 00	- - Containing insulin	kg	Nil	Nil	0%
	3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues:				
	3004.32.10 00	- - - Containing dexamethasone or their derivatives	kg	Nil	Nil	0%
	3004.32.40 00	- - - Containing hydrocortisone sodium succinate or flucinolone acetonide	kg	Nil	Nil	0%
	3004.32.90 00	- - - Other	kg	Nil	Nil	0%
	3004.39.00	- - Other:				
	3004.39.00 10	- - - Containing pituitary, hypothalamic hormones	kg	Nil	Nil	0%
	3004.39.00 20	- - - Containing pancreatic hormones	kg	Nil	Nil	0%
	3004.39.00 30	- - - Containing calcium homeostasis hormones	kg	Nil	Nil	0%
	3004.39.00 40	- - - Containing thyroid hormones	kg	Nil	Nil	0%
	3004.39.00 90	- - - Other	kg	Nil	Nil	0%
	3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:				
	3004.40.10	- - Containing morphine or its derivatives, for injection:				
	3004.40.10 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.40.10 90	- - - Other	kg	Nil	Nil	0%
	3004.40.20 00	- - Containing quinine hydrochloride or dihydroquinine chloride, for injection	kg	Nil	Nil	0%
	3004.40.30 00	- - Containing quinine sulphate or bisulphate, of a kind taken orally	kg	Nil	Nil	0%
	3004.40.40 00	- - Containing quinine or its salts or other anti-malarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3004.40.50 00	- - Containing papaverine or berberine, of a kind taken orally	kg	Nil	Nil	0%
	3004.40.60 00	- - Containing theophylline, of a kind taken orally	kg	Nil	Nil	0%
	3004.40.70 00	- - Containing atropin sulphate	kg	Nil	Nil	0%
	3004.40.90	- - Other:				
	3004.40.90 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.40.90 90	- - - Other	kg	Nil	Nil	0%
	3004.50	- Other medicaments containing vitamins or other products of heading 29.36:				
	3004.50.10 00	- - Of a kind suitable for children, in syrup form	kg	Nil	Nil	0%
		- - Other, containing more than one vitamin:				
	3004.50.21 00	- - - Of a kind taken orally	kg	Nil	Nil	0%
	3004.50.29 00	- - - Other	kg	Nil	Nil	0%
	3004.50.90	- - Other:				
	3004.50.91 00	- - - Containing vitamin A, B or C	kg	Nil	Nil	0%
	3004.50.99 00	- - - Other	kg	Nil	Nil	0%
	3004.90	- Other:				
	3004.90.10 00	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	kg	Nil	Nil	0%
	3004.90.20 00	- - Closed sterile water for inhalation, pharmaceutical grade	kg	Nil	Nil	0%
	3004.90.30	- - Antiseptics:				
	3004.90.30 10	- - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.30 90	- - - Other	kg	Nil	Nil	0%
		- - Anaesthetics:				
	3004.90.41	- - - Containing procaine hydrochloride:				
	3004.90.41 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.41 90	- - - - Other	kg	Nil	Nil	0%
	3004.90.49	- - - Other:				
	3004.90.49 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.49 90	- - - - Other	kg	Nil	Nil	0%
		- - Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:				
	3004.90.51	- - - Containing acetylsalicylic acid, paracetamol or dipyrone (INN), of a kind taken orally :				
	3004.90.51 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3004.90.51 90	- - - - Other	kg	Nil	Nil	0%
	3004.90.52	- - - Containing chlorpheniramine maleate:				
	3004.90.52 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.52 90	- - - - Other	kg	Nil	Nil	0%
	3004.90.53	- - - Containing diclofenac, of a kind taken orally:				
	3004.90.53 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.53 90	- - - - Other	kg	Nil	Nil	0%
	3004.90.54	- - - Containing piroxicam (INN) or ibuprofen:				
	3004.90.54 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.54 90	- - - - Other	kg	Nil	Nil	0%
	3004.90.55	- - - Other, in liniment form:				
	3004.90.55 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.55 90	- - - - Other	kg	Nil	Nil	0%
	3004.90.59	- - - Other:				
	3004.90.59 10	- - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.59 90	- - - - Other	kg	Nil	Nil	0%
		- - Antimalarials:				
	3004.90.61 00	- - - Containing artemisinin, artesunate or chloroquine	kg	Nil	Nil	0%
	3004.90.62 00	- - - Containing primaquine	kg	Nil	Nil	0%
		- - - Other:				
	3004.90.63 00	- - - - Herbal medicaments	kg	Nil	Nil	0%
	3004.90.69 00	- - - - Other	kg	Nil	Nil	0%
		- - Anthelmintic:				
	3004.90.71 00	- - - Containing piperazine or mebendazole (INN)	kg	Nil	Nil	0%
		- - - Other:				
	3004.90.72 00	- - - - Herbal medicaments	kg	Nil	Nil	0%
	3004.90.79 00	- - - - Other	kg	Nil	Nil	0%
		- - Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases:				
	3004.90.81 00	- - - Containing deferoxamine, for injection	kg	Nil	Nil	0%
	3004.90.82 00	- - - Anti HIV/AIDS medicaments	kg	Nil	Nil	0%
	3004.90.89 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	3004.90.91 00	- - - Containing sodium chloride or glucose, for infusion	kg	Nil	Nil	0%
	3004.90.92 00	- - - Containing sorbitol or salbutamol, for infusion	kg	Nil	Nil	0%
	3004.90.93 00	- - - Containing sorbitol or salbutamol, in other forms	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
30.05	3004.90.94 00	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	kg	Nil	Nil	0%
	3004.90.95 00	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	kg	Nil	Nil	0%
	3004.90.96 00	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	kg	Nil	Nil	0%
		- - - Other:				
	3004.90.98 00	- - - - Herbal medicaments	kg	Nil	Nil	0%
	3004.90.99	- - - - Other:				
	3004.90.99 10	- - - - - Veterinary medicaments	kg	Nil	Nil	0%
	3004.90.99 20	- - - - - Medicaments containing Pseudoephedrine or Ephedrine or Dextromethorphan	kg	Nil	Nil	0%
	3004.90.99 30	- - - - - Hormonal preparations and insulin	kg	Nil	Nil	0%
	3004.90.99 40	- - - - - Medicaments for skin treatment	kg	Nil	Nil	0%
	3004.90.99 90	- - - - - Other	kg	Nil	Nil	0%
		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up forms or packings for retail sale for medical, surgical, dental or veterinary purposes.				
	3005.10	- Adhesive dressings and other articles having an adhesive layer:				
	3005.10.10 00	- - Impregnated or coated with pharmaceutical substances	kg	Nil	Nil	0%
	3005.10.90 00	- - Other	kg	Nil	Nil	0%
	3005.90	- Other:				
	3005.90.10 00	- - Bandages	kg	Nil	Nil	0%
	3005.90.20 00	- - Gauze	kg	Nil	Nil	0%
	3005.90.90	- - Other:				
	3005.90.90 10	- - - Cotton wool	kg	Nil	Nil	0%
	3005.90.90 90	- - - Other	kg	Nil	Nil	0%
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:				
	3006.10.10 00	- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	Nil	Nil	0%
	3006.10.90 00	- - Other	kg	Nil	Nil	0%
	3006.20.00 00	- Blood-grouping reagents	kg	Nil	Nil	0%
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:				
	3006.30.10 00	- - Barium sulphate, of a kind taken orally	kg	Nil	Nil	0%
	3006.30.20 00	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	kg	Nil	Nil	0%
	3006.30.30 00	- - Other microbial diagnostic reagents	kg	Nil	Nil	0%
	3006.30.90 00	- - Other	kg	Nil	Nil	0%
	3006.40	- Dental cements and other dental fillings; bone reconstruction cements:				
	3006.40.10	- - Dental cements and other dental fillings:				
	3006.40.10 10	- - - Dental alloys	kg	Nil	Nil	0%
	3006.40.10 90	- - - Other	kg	Nil	Nil	0%
	3006.40.20 00	- - Bone reconstruction cements	kg	Nil	Nil	0%
	3006.50.00 00	- First-aid boxes and kits	kg	Nil	Nil	0%
	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides:				
	3006.60.00 10	- - Based on hormones	kg	Nil	Nil	0%
	3006.60.00 90	- - Other	kg	Nil	Nil	0%
	3006.70.00 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	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3006.91.00 00	- Other:				
	3006.92	- - Appliances identifiable for ostomy use	kg	Nil	Nil	0%
	3006.92.10 00	- - Waste pharmaceuticals:				
		- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	kg	Nil	Nil	0%
	3006.92.90 00	- - - Other	kg	Nil	Nil	0%

Chapter 31

Fertilisers

Chapter Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a), or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
31.01	3101.00	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.				
		- Of solely vegetable origin:				
	3101.00.11 00	- - Supplement fertilisers in liquid form, not chemically treated	kg	Nil	Nil	0%
	3101.00.12 00	- - Other, chemically treated	kg	5%	Nil	0%
	3101.00.19 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	3101.00.91	- - Supplement fertilisers in liquid form, not chemically treated:				
	3101.00.91 10	- - - Guano	kg	Nil	Nil	0%
	3101.00.91 90	- - - Other	kg	Nil	Nil	0%
	3101.00.92 00	- - Other, of animal origin (other than guano), chemically treated	kg	5%	Nil	0%
	3101.00.99	- - Other:				
		- - - Guano:				
	3101.00.99 11	- - - - Chemically treated	kg	Nil	Nil	0%
	3101.00.99 19	- - - - Other	kg	Nil	Nil	0%
	3101.00.99 90	- - - Other	kg	Nil	Nil	0%
31.02		Mineral or chemical fertilisers, nitrogenous.				
	3102.10.00 00	- Urea, whether or not in aqueous solution	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
31.03		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:				
	3102.21.00 00	- - Ammonium sulphate	kg	Nil	Nil	0%
	3102.29.00 00	- - Other	kg	Nil	Nil	0%
	3102.30.00 00	- Ammonium nitrate, whether or not in aqueous solution	kg	Nil	Nil	0%
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances:				
	3102.40.00 10	- - Calcium ammonium nitrate	kg	Nil	Nil	0%
	3102.40.00 90	- - Other	kg	Nil	Nil	0%
	3102.50.00 00	- Sodium nitrate	kg	Nil	Nil	0%
	3102.60.00 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Nil	Nil	0%
	3102.80.00 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Nil	Nil	0%
	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings:				
	3102.90.00 10	- - Calcium nitrate-magnesium nitrate	kg	Nil	Nil	0%
	3102.90.00 90	- - Other	kg	Nil	Nil	0%
		Mineral or chemical fertilisers, phosphatic.				
	3103.10	- Superphosphates:				
31.04	3103.10.10 00	- - Feed grade	kg	Nil	Nil	0%
	3103.10.90 00	- - Other	kg	Nil	Nil	0%
	3103.90	- Other:				
	3103.90.10 00	- - Calcined phosphatic fertiliser	kg	Nil	Nil	0%
31.05	3103.90.90 00	- - Other	kg	Nil	Nil	0%
		Mineral or chemical fertilisers, potassic.				
	3104.20.00 00	- Potassium chloride	kg	Nil	Nil	0%
	3104.30.00 00	- Potassium sulphate	kg	Nil	Nil	0%
	3104.90.00 00	- Other	kg	Nil	Nil	0%
		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:				
	3105.10.10	- - Superphosphates and calcined phosphatic fertilisers:				
	3105.10.10 10	- - - In tablets or similar forms	kg	Nil	Nil	0%
	3105.10.10 90	- - - Other	kg	Nil	Nil	0%
	3105.10.20	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium:				
	3105.10.20 10	- - - In tablets or similar forms	kg	Nil	Nil	0%
	3105.10.20 90	- - - Other	kg	Nil	Nil	0%
	3105.10.90	- - Other:				
	3105.10.90 10	- - - In tablets or similar forms	kg	Nil	Nil	0%
	3105.10.90 90	- - - Other	kg	Nil	Nil	0%
	3105.20.00 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Nil	Nil	0%
	3105.30.00 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil	Nil	0%
	3105.40.00 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil	Nil	0%
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:				
	3105.51.00 00	- - Containing nitrates and phosphates	kg	Nil	Nil	0%
	3105.59.00 00	- - Other	kg	Nil	Nil	0%
	3105.60.00 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Nil	Nil	0%
	3105.90.00 00	- Other	kg	Nil	Nil	0%

Chapter 32

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

Chapter 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 and 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
32.01	3201.10.00 00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives. - Quebracho extract	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
32.02	3201.20.00 00	- Wattle extract	kg	Nil	Nil	0%
	3201.90	- Other:				
	3201.90.10 00	- - Gambier	kg	Nil	Nil	0%
	3201.90.90 00	- - Other	kg	Nil	Nil	0%
32.03		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.				
	3202.10.00 00	- Synthetic organic tanning substances	kg	Nil	Nil	0%
	3202.90.00 00	- Other	kg	Nil	Nil	0%
	3203.00	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.				
32.04	3203.00.10 00	- Of a kind used in the food or drink industries	kg	Nil	Nil	0%
	3203.00.90 00	- Other	kg	Nil	Nil	0%
		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.				
	3204.11	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:				
		- - Disperse dyes and preparations based thereon:				
	3204.11.10 00	- - - Crude	kg	Nil	Nil	0%
	3204.11.90 00	- - - Other	kg	Nil	Nil	0%
	3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:				
		- - - Acid dyes	kg	Nil	Nil	0%
	3204.12.90 00	- - - Other	kg	Nil	Nil	0%
	3204.13.00 00	- - Basic dyes and preparations based thereon	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3204.14.00 00	- - Direct dyes and preparations based thereon	kg	Nil	Nil	0%
	3204.15.00 00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	Nil	Nil	0%
	3204.16.00 00	- - Reactive dyes and preparations based thereon	kg	Nil	Nil	0%
	3204.17.00 00	- - Pigments and preparations based thereon	kg	Nil	Nil	0%
	3204.19.00 00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	Nil	Nil	0%
	3204.20.00 00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	Nil	Nil	0%
	3204.90.00 00	- Other	kg	Nil	Nil	0%
32.05	3205.00.00 00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	Nil	Nil	0%
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.				
	3206.11	- Pigments and preparations based on titanium dioxide: - - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:				
	3206.11.10 00	- - - Pigments	kg	15%	Nil	0%
	3206.11.90 00	- - - Other	kg	15%	Nil	0%
	3206.19	- - Other:				
	3206.19.10 00	- - - Pigments	kg	15%	Nil	0%
	3206.19.90 00	- - - Other	kg	15%	Nil	0%
	3206.20	- Pigments and preparations based on chromium compounds:				
	3206.20.10 00	- - Chrome yellow, chrome green, molybdate orange or red based on chromium compounds	kg	Nil	Nil	0%
	3206.20.90 00	- - Other	kg	Nil	Nil	0%
		- Other colouring matter and other preparations:				
	3206.41	- - Ultramarine and preparations based thereon:				
	3206.41.10 00	- - - Preparations	kg	Nil	Nil	0%
	3206.41.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
32.07	3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide:				
	3206.42.10 00	- - - Preparations	kg	Nil	Nil	0%
	3206.42.90 00	- - - Other	kg	Nil	Nil	0%
	3206.49	- - Other:				
	3206.49.10	- - - Preparations:				
	3206.49.10 10	- - - - Laundry blue	kg	Nil	Nil	0%
	3206.49.10 90	- - - - Other	kg	Nil	Nil	0%
	3206.49.90	- - - Other:				
	3206.49.90 10	- - - - Laundry blue	kg	Nil	Nil	0%
	3206.49.90 90	- - - - Other	kg	Nil	Nil	0%
	3206.50	- Inorganic products of a kind used as luminophores:				
	3206.50.10 00	- - Preparations	kg	Nil	Nil	0%
	3206.50.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	Nil	Nil	0%
32.08	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:				
	3207.20.10 00	- - Enamel frits	kg	Nil	Nil	0%
	3207.20.90 00	- - Other	kg	Nil	Nil	0%
	3207.30.00 00	- Liquid lustres and similar preparations	kg	Nil	Nil	0%
	3207.40.00 00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	Nil	Nil	0%
		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	- Based on polyesters:				
	3208.10.11 00	- - Varnishes (including lacquers): - - - Of a kind used in dentistry	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
32.09	3208.10.19 00	- - - Other	kg	25%	Nil	0%
	3208.10.90 00	- - Other	kg	25%	Nil	0%
	3208.20	- Based on acrylic or vinyl polymers:				
	3208.20.40 00	- - Anti-fouling or anti-corrosive paints for ships' hulls	kg	25%	Nil	0%
	3208.20.70 00	- - Varnishes (including lacquers), of a kind used in dentistry	kg	25%	Nil	0%
	3208.20.90 00	- - Other	kg	25%	Nil	0%
	3208.90	- Other:				
		- - Varnishes (including lacquers), exceeding 100°C heat resistance:				
	3208.90.11 00	- - - Of a kind used in dentistry	kg	25%	Nil	0%
	3208.90.19 00	- - - Other	kg	25%	Nil	0%
		- - Varnishes (including lacquers), not exceeding 100°C heat resistance:				
	3208.90.21 00	- - - Of a kind used in dentistry	kg	25%	Nil	0%
	3208.90.29 00	- - - Other	kg	25%	Nil	0%
	3208.90.90 00	- - Other	kg	25%	Nil	0%
		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	- Based on acrylic or vinyl polymers:				
	3209.10.10 00	- - Varnishes (including lacquers)	kg	25%	Nil	0%
	3209.10.40 00	- - Leather paints	kg	25%	Nil	0%
	3209.10.50 00	- - Anti-fouling or anti-corrosive paints for ships' hulls	kg	25%	Nil	0%
	3209.10.90 00	- - Other	kg	25%	Nil	0%
	3209.90.00 00	- Other	kg	25%	Nil	0%
32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.				
	3210.00.10 00	- Varnishes (including lacquers)	kg	25%	Nil	0%
	3210.00.20	- Distempers:				
		- - Whitening:				
	3210.00.20 11	- - - For cleaning footwear	kg	25%	Nil	0%
	3210.00.20 19	- - - Other	kg	25%	Nil	0%
	3210.00.20 90	- - Other	kg	25%	Nil	0%
	3210.00.30 00	- Prepared water pigments of a kind used for finishing leather	kg	25%	Nil	0%
	3210.00.50 00	- Polyurethane tar coating	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3210.00.91 00	- Other:				
	3210.00.99 00	- - Anti-fouling or anti-corrosive paints for ships' hulls - - Other	kg kg	25% 25%	Nil Nil	0% 0%
32.11	3211.00.00 00	Prepared driers.	kg	Nil	Nil	0%
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 00	- Stamping foils	kg	Nil	Nil	0%
	3212.90	- Other:				
		- - 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):				
	3212.90.11 00	- - - Aluminium paste	kg	Nil	Nil	0%
	3212.90.13 00	- - - White lead dispersed in oil	kg	Nil	Nil	0%
	3212.90.14 00	- - - Other, for leather	kg	15%	Nil	0%
	3212.90.19 00	- - - Other	kg	15%	Nil	0%
		- - Dyes and other colouring matter put up in forms or packings for retail sale:				
	3212.90.21 00	- - - Of a kind used in the foods or drinks industries	kg	15%	Nil	0%
	3212.90.22 00	- - - Other, dyes	kg	5%	Nil	0%
	3212.90.29 00	- - - Other	kg	15%	Nil	0%
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 00	- Colours in sets	kg	5%	Nil	0%
	3213.90.00 00	- Other	kg	5%	Nil	0%
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
32.15	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:				
	3214.10.00 10	- - Sealing waxes	kg	5%	Nil	0%
	3214.10.00 90	- - Other	kg	5%	Nil	0%
	3214.90.00 00	- Other	kg	5%	Nil	0%
		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.				
		- Printing ink:				
	3215.11	- - Black:				
	3215.11.10 00	- - - Ultra-violet curable inks	kg	25%	Nil	0%
	3215.11.90 00	- - - Other	kg	25%	Nil	0%
	3215.19.00 00	- - Other	kg	25%	Nil	0%
	3215.90	- Other:				
	3215.90.10 00	- - Carbon mass of a kind used to manufacture one-time carbon paper	kg	5%	Nil	0%
	3215.90.60 00	- - Drawing ink and writing ink	kg	Nil	Nil	0%
	3215.90.70 00	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	kg	25%	Nil	0%
	3215.90.90	- - Other:				
	3215.90.90 20	- - - Marking ink	kg	5%	Nil	0%
	3215.90.90 90	- - - Other	kg	5%	Nil	0%

Chapter 33
Essential oils and resinoids; perfumery,
cosmetic or toilet preparations

Chapter Notes.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of orange	kg	Nil	Nil	0%
	3301.13.00 00	- - Of lemon	kg	Nil	Nil	0%
	3301.19.00 00	- - Other	kg	Nil	Nil	0%
		- Essential oils other than those of citrus fruit:				
	3301.24.00 00	- - Of peppermint (<i>Mentha piperita</i>)	kg	Nil	Nil	0%
	3301.25.00 00	- - Of other mints	kg	Nil	Nil	0%
	3301.29.00 00	- - Other	kg	Nil	Nil	0%
	3301.30.00 00	- Resinoids	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
33.02	3301.90	- Other:				
	3301.90.10 00	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	kg	Nil	Nil	0%
	3301.90.90	- - Other:				
	3301.90.90 10	- - - Aqueous distillates and aqueous solutions of essential oils suitable for other than medicinal use	kg	Nil	Nil	0%
	3301.90.90 20	- - - Terpenic by-products of the deterpenation of essential oils	kg	Nil	Nil	0%
	3301.90.90 30	- - - Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage of maceration	kg	Nil	Nil	0%
		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	- Of a kind used in the food or drink industries:				
	3302.10.10 00	- - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	Nil	Nil	0%
	3302.10.20 00	- - Odoriferous alcoholic preparations of a kind used for the manufacture of alcoholic beverages, in other forms	kg	Nil	Nil	0%
33.03	3302.10.90 00	- - Other	kg	Nil	Nil	0%
	3302.90.00 00	- Other	kg	Nil	Nil	0%
	3303.00 00	Perfumes and toilet waters.				
	3303.00.00 30	- Perfumes	kg	Nil	Nil	0%
33.04	3303.00.00 90	- Other	kg	Nil	Nil	0%
		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 00	- Lip make-up preparations	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
33.05	3304.20.00 00	- Eye make-up preparations	kg	Nil	Nil	0%
	3304.30.00	- Manicure or pedicure preparations:				
	3304.30.00 10	- - Nail polishes and varnishes	kg	Nil	Nil	0%
	3304.30.00 20	- - Varnish removers	kg	Nil	Nil	0%
	3304.30.00 90	- - Other	kg	Nil	Nil	0%
		- Other:				
	3304.91.00 00	- - Powders, whether or not compressed	kg	Nil	Nil	0%
	3304.99	- - Other:				
	3304.99.20 00	- - - Anti-acne creams	kg	Nil	Nil	0%
	3304.99.30 00	- - - Other face or skin creams and lotions	kg	Nil	Nil	0%
	3304.99.90 00	- - - Other	kg	Nil	Nil	0%
		Preparations for use on the hair.				
	3305.10	- Shampoos:				
	3305.10.10 00	- - Having anti-fungal properties	kg	Nil	Nil	0%
33.06	3305.10.90 00	- - Other	kg	Nil	Nil	0%
	3305.20.00 00	- Preparations for permanent waving or straightening	kg	Nil	Nil	0%
	3305.30.00 00	- Hair lacquers	kg	Nil	Nil	0%
	3305.90.00 00	- Other	kg	Nil	Nil	0%
		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	- Dentifrices:				
	3306.10.10 00	- - Prophylactic pastes or powders	kg	Nil	Nil	0%
	3306.10.90	- - Other:				
	3306.10.90 30	- - - Other paste or powder	kg	Nil	Nil	0%
	3306.10.90 90	- - - Other	kg	Nil	Nil	0%
33.07	3306.20.00 00	- Yarn used to clean between the teeth (dental floss)	kg	Nil	Nil	0%
	3306.90.00 00	- Other	kg	Nil	Nil	0%
		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 00	- Pre-shave, shaving or after-shave preparations	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3307.20.00 00	- Personal deodorants and antiperspirants	kg	Nil	Nil	0%
	3307.30.00 00	- Perfumed bath salts and other bath preparations	kg	Nil	Nil	0%
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:				
	3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:				
	3307.41.10 00	- - - Scented powders (incense) of a kind used during religious rites	kg	Nil	Nil	0%
	3307.41.90	- - - Other:				
	3307.41.90 10	- - - - Prepared incense	kg	Nil	Nil	0%
	3307.41.90 20	- - - - Scented joss sticks	kg	Nil	Nil	0%
	3307.41.90 30	- - - - Scented joss paper	kg	Nil	Nil	0%
	3307.41.90 90	- - - - Other	kg	Nil	Nil	0%
	3307.49	- - Other:				
	3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties:				
	3307.49.10 10	- - - - Prepared room deodorisers, having disinfectant properties	kg	Nil	Nil	0%
	3307.49.10 90	- - - - Preparations for perfuming rooms	kg	Nil	Nil	0%
	3307.49.90 00	- - - Other	kg	Nil	Nil	0%
	3307.90	- Other:				
	3307.90.10 00	- - Animal toilet preparations	kg	Nil	Nil	0%
	3307.90.30 00	- - Papers and tissues, impregnated or coated with perfume or cosmetics	kg	Nil	Nil	0%
	3307.90.40 00	- - Other perfumery or cosmetics, including depilatories	kg	Nil	Nil	0%
	3307.90.50 00	- - Contact lens or artificial eye solutions	kg	Nil	Nil	0%
	3307.90.90	- - Other:				
	3307.90.90 40	- - - Felt and nonwovens, impregnated, coated or covered with perfume or cosmetics	kg	Nil	Nil	0%
	3307.90.90 90	- - - Other	kg	Nil	Nil	0%

Chapter 34

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

Chapter 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.).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				
	3401.11	- 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:				
		- - For toilet use (including medicated products):				
	3401.11.10	- - - Medicated products:				
	3401.11.10 10	- - - - Medicated soap	kg	Nil	Nil	0%
	3401.11.10 90	- - - - Other	kg	Nil	Nil	0%
	3401.11.20 00	- - - Bath soap	kg	Nil	Nil	0%
	3401.11.30 00	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	20%	Nil	0%
	3401.11.90	- - - Other:				
	3401.11.90 10	- - - - Of paper, impregnated, coated or covered with soap or detergent	kg	20%	Nil	0%
		- - - - Of felt and nonwovens impregnated, coated or covered with soap or detergent, perfumed:				
	3401.11.90 21	- - - - - Of felt	kg	20%	Nil	0%
	3401.11.90 22	- - - - - Of nonwovens, in packings for retail sale	kg	Nil	Nil	0%
	3401.11.90 29	- - - - - Other	kg	20%	Nil	0%
	3401.11.90 30	- - - - Disinfectant soap	kg	Nil	Nil	0%
	3401.11.90 90	- - - - Other	kg	Nil	Nil	0%
	3401.19	- - Other:				
	3401.19.10 00	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
34.02	3401.19.90	- - - Other:				
	3401.19.90 10	- - - - Hard soap	kg	Nil	Nil	0%
	3401.19.90 20	- - - - Abrasive soap	kg	Nil	Nil	0%
	3401.19.90 30	- - - - Industrial soap	kg	Nil	Nil	0%
	3401.19.90 40	- - - - Of paper, impregnated, coated or covered with soap or detergent	kg	20%	Nil	0%
		- - - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent, perfumed:				
	3401.19.90 71	- - - - - Of felt	kg	Nil	Nil	0%
	3401.19.90 72	- - - - - Of nonwovens, in packings for retail sale	kg	Nil	Nil	0%
	3401.19.90 79	- - - - - Other	kg	Nil	Nil	0%
	3401.19.90 90	- - - - Other	kg	Nil	Nil	0%
	3401.20	- Soap in other forms:				
	3401.20.20 00	- - Soap chips	kg	Nil	Nil	0%
		- - Other:				
	3401.20.91 00	- - Of a kind used for flotation de-inking of recycled paper	kg	Nil	Nil	0%
	3401.20.99 00	- - Other	kg	Nil	Nil	0%
	3401.30.00 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	Nil	Nil	0%
		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	- - Anionic:				
	3402.11.10 00	- - - Sulphated fatty alcohols	kg	Nil	Nil	0%
	3402.11.40 00	- - - Sulphonated alkylbenzene	kg	Nil	Nil	0%
		- - - Other:				
	3402.11.91 00	- - - - Wetting agents of a kind used in the manufacture of herbicides	kg	Nil	Nil	0%
	3402.11.99	- - - - Other:				
	3402.11.99 10	- - - - - Alkyl benzene sulphonic acid	kg	Nil	Nil	0%
	3402.11.99 90	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3402.12	- - Cationic:				
	3402.12.10 00	- - - Wetting agents used in the manufacture of herbicides	kg	Nil	Nil	0%
	3402.12.90 00	- - - Other	kg	Nil	Nil	0%
	3402.13	- - Non-ionic:				
	3402.13 10 00	- - - Hydroxyl-terminated polybutadiene	kg	Nil	Nil	0%
	3402.13 90 00	- - - Other	kg	Nil	Nil	0%
	3402.19	- - Other:				
	3402.19 10 00	- - - Of a kind suitable for use in fire-extinguishing preparations	kg	Nil	Nil	0%
	3402.19 90 00	- - - Other	kg	Nil	Nil	0%
	3402.20	- Preparations put up for retail sale:				
		- - In liquid form:				
	3402.20.11 00	- - - Anionic surface active preparations	kg	Nil	Nil	0%
	3402.20.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.20.12 10	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	3402.20.12 90	- - - - Other	kg	Nil	Nil	0%
	3402.20.13 00	- - - Other surface active preparations	kg	Nil	Nil	0%
	3402.20.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.20.19 10	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	3402.20.19 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3402.20.91 00	- - Other:				
	3402.20.92	- - - Anionic surface active preparations	kg	Nil	Nil	0%
	3402.20.92 20	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
		- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	3402.20.92 90	- - - - Other	kg	Nil	Nil	0%
	3402.20.93 00	- - - Other surface active preparations	kg	Nil	Nil	0%
	3402.20.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.20.99 10	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	3402.20.99 90	- - - - Other	kg	Nil	Nil	0%
	3402.90	- Other:				
		- - In liquid form:				
	3402.90.11 00	- - - Anionic surface active preparations:	kg	Nil	Nil	0%
	3402.90.12 00	- - - - Wetting agents	kg	Nil	Nil	0%
	3402.90.13	- - - - Other	kg	Nil	Nil	0%
		- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.90.13 20	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12),	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3402.90.13 90	Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115) - - - - Other	kg	Nil	Nil	0%
	3402.90.14 00	- - - - Other surface active preparations: - - - - Wetting agents	kg	Nil	Nil	0%
	3402.90.15 00	- - - - Other	kg	Nil	Nil	0%
	3402.90.19	- - - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.90.19 20	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	3402.90.19 90	- - - - Other - - Other: - - - Anionic surface active preparations: - - - - Wetting agents	kg kg	Nil Nil	Nil Nil	0% 0%
	3402.90.91 00	- - - - Other	kg	Nil	Nil	0%
	3402.90.92 00	- - - - Other	kg	Nil	Nil	0%
	3402.90.93	- - - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.90.93 20	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)				
	3402.90.93 90	- - - - Other - - - Other surface active	kg kg	Nil Nil	Nil Nil	0% 0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
34.03		preparations:				
	3402.90.94 00	- - - - Wetting agents	kg	Nil	Nil	0%
	3402.90.95 00	- - - - Other	kg	Nil	Nil	0%
	3402.90.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:				
	3402.90.99 20	- - - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil	0%
	3402.90.99 90	- - - - Other	kg	Nil	Nil	0%
		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.				
	3403.11	- Containing petroleum oils or oils obtained from bituminous minerals:				
		- - Preparations for the treatment of textile materials, leather, furskins or other materials:				
		- - - In liquid form:				
	3403.11.11 00	- - - - Lubricating oil preparations	kg	10%	Nil	0%
	3403.11.19 00	- - - - Other	kg	10%	Nil	0%
	3403.11.90 00	- - - Other	kg	10%	Nil	0%
	3403.19	- - Other:				
		- - - In liquid form:				
	3403.19.11 00	- - - - For aircraft engines	kg	10%	Nil	0%
	3403.19.12 00	- - - - Other preparations containing silicone oil	kg	10%	Nil	0%
	3403.19.19 00	- - - - Other	kg	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
34.04	3403.19.90 00	- - - Other	kg	10%	Nil	0%
	3403.91	- Other:				
		- - Preparations for the treatment of textile materials, leather, furskins or other materials:				
		- - - In liquid form:				
	3403.91.11 00	- - - - Preparations containing silicone oil	kg	10%	Nil	0%
	3403.91.19 00	- - - - Other	kg	10%	Nil	0%
	3403.91.90 00	- - - Other	kg	10%	Nil	0%
	3403.99	- - Other:				
		- - - In liquid form:				
	3403.99.11 00	- - - - For aircraft engines	kg	10%	Nil	0%
	3403.99.12 00	- - - - Other preparations containing silicone oil	kg	10%	Nil	0%
	3403.99.19 00	- - - - Other	kg	10%	Nil	0%
	3403.99.90 00	- - - Other	kg	10%	Nil	0%
		Artificial waxes and prepared waxes.				
	3404.20.00 00	- Of poly (oxyethylene) (polyethylene glycol)	kg	Nil	Nil	0%
	3404.90	- Other:				
	3404.90.10 00	- - Of chemically modified lignite	kg	Nil	Nil	0%
	3404.90.90	- - Other:				
34.05	3404.90.90 10	- - Sealing wax	kg	Nil	Nil	0%
	3404.90.90 90	- - Other	kg	Nil	Nil	0%
		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 00	- Polishes, creams and similar preparations for footwear or leather	kg	10%	Nil	0%
	3405.20.00 00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	10%	Nil	0%
	3405.30.00 00	- Polishes and similar preparations for coachwork, other than metal polishes	kg	10%	Nil	0%
	3405.40	- Scouring pastes and powders and other scouring preparations:				
	3405.40.10	- - Scouring pastes and powders:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
34.06	3405.40.10 10	- - - For domestic use	kg	8%	Nil	0%
	3405.40.10 90	- - - Other	kg	8%	Nil	0%
	3405.40.90	- - Other:				
	3405.40.90 10	- - - For domestic use	kg	8%	Nil	0%
	3405.40.90 90	- - - Other	kg	8%	Nil	0%
	3405.90	- Other:				
	3405.90.10 00	- - Metal polishes	kg	10%	Nil	0%
	3405.90.90 00	- - Other	kg	10%	Nil	0%
	3406.00.00	Candles, tapers and the like.				
		- Of paraffin wax:				
34.07	3406.00.00 11	- - Joss stick candles for prayer	kg	15%	Nil	0%
	3406.00.00 19	- - Other	kg	15%	Nil	0%
	3406.00.00 90	- Other	kg	15%	Nil	0%
	3407.00	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).				
	3407.00.10 00	- Modelling pastes, including those put up for children's amusement	kg	10%	Nil	0%
	3407.00.20 00	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	kg	5%	Nil	0%
	3407.00.30 00	- Other preparation for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	Nil	Nil	0%

Chapter 35
Albuminoidal substances; modified starches;
glues; enzymes

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
35.01		Casein, caseinates and other casein derivatives; casein glues.				
	3501.10.00 00	- Casein	kg	Nil	Nil	0%
	3501.90	- Other:				
	3501.90.10 00	- - Caseinates and other casein derivatives	kg	Nil	Nil	0%
	3501.90.20 00	- - Casein glues	kg	25%	Nil	0%
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 00	- - Dried	kg	5%	Nil	0%
	3502.19.00 00	- - Other	kg	5%	Nil	0%
	3502.20.00 00	- Milk albumin, including concentrates of two or more whey proteins	kg	5%	Nil	0%
	3502.90.00 00	- Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
35.03	3503.00	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.				
		- Glues:				
	3503.00.11 00	- - Fish glues	kg	Nil	Nil	0%
	3503.00.19 00	- - Other	kg	25%	Nil	0%
	3503.00.30 00	- Isinglass	kg	5%	Nil	0%
		- Gelatin and gelatin derivatives:				
	3503.00.41 00	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	kg	5%	Nil	0%
	3503.00.49 00	- - Other	kg	5%	Nil	0%
35.04	3504.00.00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	Nil	Nil	0%
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	- Dextrins and other modified starches:				
	3505.10.10 00	- - Dextrins; soluble or roasted starches	kg	Nil	Nil	0%
	3505.10.90 00	- - Other	kg	Nil	Nil	0%
	3505.20.00 00	- Glues	kg	25%	Nil	0%
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.				
	3506.10.00 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	25%	Nil	0%
		- Other:				
	3506.91.00 00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	25%	Nil	0%
	3506.99.00 00	- - Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
35.07		Enzymes; prepared enzymes not elsewhere specified or included.				
	3507.10.00 00 3507.90.00 00	- Rennet and concentrates thereof - Other	kg kg	Nil Nil	Nil Nil	0% 0%

Chapter 36
Explosives; pyrotechnic products; matches;
pyrophoric alloys; certain combustible preparations

Chapter Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
36.01	3601.00.00 00	Propellant powders.	kg	Nil	Nil	0%
36.02	3602.00.00 00	Prepared explosives, other than propellant powders.	kg	25%	Nil	0%
36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.				
	3603.00.10 00	- Semi-fuses; elemented caps; signal tubes	kg	Nil	Nil	0%
	3603.00.20 00	- Safety fuses or detonating fuses	kg	5%	Nil	0%
	3603.00.90 00	- Other	kg	Nil	Nil	0%
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.				
	3604.10.00 00	- Fireworks	kg	50%	Nil	0%
	3604.90	- Other:				
	3604.90.20 00	- - Miniature pyrotechnic munitions and percussion caps for toys	kg	50%	Nil	0%
	3604.90.30 00	- - Signalling flares or rockets	kg	5%	Nil	0%
	3604.90.90 00	- - Other	kg	50%	Nil	0%
36.05	3605.00.00 00	Matches, other than pyrotechnic articles of heading 36.04.	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 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 300 cm ³	kg	30%	Nil	0%
	3606.90	- Other:				
	3606.90.10 00	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	kg	50%	Nil	0%
	3606.90.20 00	- - Lighter flints	kg	Nil	Nil	0%
	3606.90.30 00	- - Other ferro-cerium and other pyrophoric alloys in all forms	kg	5%	Nil	0%
	3606.90.40 00	- - Resin torches, firelighters and the like	kg	5%	Nil	0%
	3606.90.90 00	- - Other	kg	5%	Nil	0%

Chapter 37
Photographic or cinematographic goods

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- For X-ray	m ²	Nil	Nil	0%
	3701.20.00	- Instant print film:				
	3701.20.00 10	- - Of paper and paperboard	kg	Nil	Nil	0%
	3701.20.00 20	- - Of textiles	kg	Nil	Nil	0%
	3701.20.00 90	- - Other	kg	Nil	Nil	0%
	3701.30.00	- Other plates and film, with any side exceeding 255 mm:				
	3701.30.00 10	- - Of a kind suitable for use in the printing industry	m ²	Nil	Nil	0%
	3701.30.00 90	- - Other	m ²	Nil	Nil	0%
		- Other:				
	3701.91	- - For colour photography (polychrome):				
	3701.91.10 00	- - - Of a kind suitable for use in the printing industry	kg	Nil	Nil	0%
	3701.91.90 00	- - - Other	kg	Nil	Nil	0%
	3701.99	- - Other:				
	3701.99.10 00	- - - Of a kind suitable for use in the printing industry	m ²	Nil	Nil	0%
	3701.99.90 00	- - - Other	m ²	Nil	Nil	0%
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 00	- For X-ray	m ²	Nil	Nil	0%
	3702.31.00 00	- Other film, without perforations, of a width not exceeding 105 mm: - - For colour photography (polychrome)	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3702.32.00 00	- - Other, with silver halide emulsion	m ²	Nil	Nil	0%
	3702.39.00 00	- - Other	m ²	Nil	Nil	0%
		- Other film, without perforations, of a width exceeding 105 mm:				
	3702.41.00 00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	Nil	Nil	0%
	3702.42.00 00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m ²	Nil	Nil	0%
	3702.43.00 00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²	Nil	Nil	0%
	3702.44.00 00	- - Of a width exceeding 105 mm but not exceeding 610 mm	m ²	Nil	Nil	0%
		- Other film, for colour photography (polychrome):				
	3702.52	- - Of a width not exceeding 16 mm:				
	3702.52.20 00	- - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.52.90 00	- - - Other	m	Nil	Nil	0%
	3702.53.00 00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	Nil	Nil	0%
	3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:				
	3702.54.40 00	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	Nil	Nil	0%
	3702.54.90	- - - Other:				
	3702.54.90 10	- - - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.54.90 90	- - - - Other	m	Nil	Nil	0%
	3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:				
	3702.55.20 00	- - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.55.50 00	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry				
	3702.55.90 00	- - - Other	m	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
37.03	3702.56	- - Of a width exceeding 35 mm:				
	3702.56.20 00	- - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.56.90 00	- - - Other	m	Nil	Nil	0%
		- Other:				
	3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30m:				
	3702.96.10 00	- - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.96.90 00	- - - Other	m	Nil	Nil	0%
	3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30m:				
	3702.97.10 00	- - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.97.90 00	- - - Other	m	Nil	Nil	0%
	3702.98	- - Of a width exceeding 35 mm:				
	3702.98.10 00	- - - Of a kind suitable for use in cinematography	m	Nil	Nil	0%
	3702.98.30 00	- - - Other, of a length of 120 m or more	m	Nil	Nil	0%
	3702.98.90 00	- - - Other	m	Nil	Nil	0%
		Photographic paper, paperboard and textiles, sensitised, unexposed.				
	3703.10	- In rolls of a width exceeding 610 mm:				
	3703.10.10	- - Of a width not exceeding 1,000 mm:				
	3703.10.10 10	- - - Of paper and paperboard	kg	Nil	Nil	0%
	3703.10.10 20	- - - Of textiles	kg	Nil	Nil	0%
	3703.10.90	- - Other:				
	3703.10.90 10	- - - Of paper and paperboard	kg	Nil	Nil	0%
	3703.10.90 20	- - - Of textiles	kg	Nil	Nil	0%
	3703.20.00	- Other, for colour photography (polychrome):				
	3703.20.00 10	- - Of paper and paperboard	kg	Nil	Nil	0%
	3703.20.00 20	- - Of textiles	kg	Nil	Nil	0%
	3703.90.00	- Other:				
	3703.90.00 10	- - Of paper and paperboard	kg	Nil	Nil	0%
	3703.90.00 20	- - Of textiles	kg	Nil	Nil	0%
37.04		Photographic plates, film, paper, paperboard and textiles, exposed but not developed.				
	3704.00.10 00	- X-ray plates or film	kg	Nil	Nil	0%
	3704.00.90 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
37.05		Photographic plates, and film, exposed and developed, other than cinematographic film.				
	3705.10.00 00	- For offset reproduction	kg	Nil	Nil	0%
	3705.90	- Other:				
	3705.90.10 00	- - X-ray	kg	Nil	Nil	0%
	3705.90.20 00	- - Microfilm	kg	Nil	Nil	0%
	3705.90.90 00	- - Other	kg	Nil	Nil	0%
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.				
	3706.10	- Of a width of 35 mm or more:				
	3706.10.10 00	- - Newsreels, travelogues, technical and scientific films	m	Nil	Nil	0%
	3706.10.30 00	- - Other documentary films	m	Nil	Nil	0%
	3706.10.40 00	- - Other, consisting only of sound track	m	Nil	Nil	0%
	3706.10.90 00	- - Other	m	Nil	Nil	0%
	3706.90	- Other:				
	3706.90.10 00	- - Newsreels, travelogues, technical and scientific films	m	Nil	Nil	0%
	3706.90.30 00	- - Other documentary films	m	Nil	Nil	0%
	3706.90.40 00	- - Other, consisting only of sound track	m	Nil	Nil	0%
	3706.90.90 00	- - Other	m	Nil	Nil	0%
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 00	- Sensitising emulsions	kg	20%	Nil	0%
	3707.90	- Other:				
	3707.90.10 00	- - Flashlight materials	kg	20%	Nil	0%
	3707.90.90 00	- - Other	kg	20%	Nil	0%

Chapter 38

Miscellaneous chemical products

Chapter 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 material" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable 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) (clofenotane (INN), 1,1,1-trichloro-2, 2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Artificial graphite	kg	Nil	Nil	0%
	3801.20.00 00	- Colloidal or semi-colloidal graphite	kg	Nil	Nil	0%
	3801.30.00 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	Nil	Nil	0%
	3801.90.00	- Other:				
	3801.90.00 10	- - Graphite in paste form	kg	Nil	Nil	0%
	3801.90.00 90	- - Other	kg	Nil	Nil	0%
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.				
	3802.10.00 00	- Activated carbon	kg	5%	Nil	0%
	3802.90	- Other:				
	3802.90.10 00	- - Activated bauxite	kg	Nil	Nil	0%
	3802.90.20 00	- - Activated clays or activated earths	kg	Nil	Nil	0%
	3802.90.90 00	- - Other	kg	Nil	Nil	0%
38.03	3803.00.00 00	Tall oil, whether or not refined.	kg	Nil	Nil	0%
38.04	3804.00	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.				
	3804.00.10 00	- Concentrated sulphite lye	kg	Nil	Nil	0%
	3804.00.90 00	- Other	kg	Nil	Nil	0%
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
38.06	3805.10.00 00	- Gum, wood or sulphate turpentine oils	kg	Nil	Nil	0%
	3805.90.00	- Other:				
	3805.90.00 10	- - Crude dipentene; sulphite turpentine	kg	Nil	Nil	0%
	3805.90.00 90	- - Other	kg	Nil	Nil	0%
		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.				
	3806.10.00 00	- Rosin and resin acids	kg	Nil	Nil	0%
	3806.20.00 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	Nil	Nil	0%
	3806.30	- Ester gums:				
	3806.30.10 00	- - In blocks	kg	Nil	Nil	0%
	3806.30.90 00	- - Other	kg	Nil	Nil	0%
	3806.90	- Other:				
	3806.90.10 00	- - Run gums in blocks	kg	Nil	Nil	0%
	3806.90.90 00	- - Other	kg	Nil	Nil	0%
38.07	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.				
	3807.00.00 10	- Wood naphtha	kg	Nil	Nil	0%
		- Other:				
	3807.00.00 91	- - Composite solvents and thinners of wood tar oils	kg	Nil	Nil	0%
	3807.00.00 99	- - Other	kg	Nil	Nil	0%
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	- Goods specified in Subheading Note 1 to this Chapter:				
	3808.50.10	- - Insecticides:				
	3808.50.10 10	- - - In liquid form	kg	Nil	Nil	0%
		- - - Other:				
	3808.50.10 91	- - - - Having a deodorising function	kg	10%	Nil	0%
	3808.50.10 99	- - - - Other	kg	Nil	Nil	0%
		- - Fungicides:				
	3808.50.21 00	- - - In aerosol containers	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3808.50.29 00	- - - Other	kg	Nil	Nil	0%
		- - Herbicides:				
	3808.50.31 00	- - - In aerosol containers	kg	Nil	Nil	0%
	3808.50.39 00	- - - Other	kg	Nil	Nil	0%
	3808.50.40 00	- - Anti-sprouting products	kg	Nil	Nil	0%
	3808.50.50 00	- - Plant-growth regulators	kg	Nil	Nil	0%
	3808.50.60 00	- - Disinfectants	kg	Nil	Nil	0%
		- - Other:				
	3808.50.91 00	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	20%	Nil	0%
	3808.50.99 00	- - - Other	kg	Nil	Nil	0%
		- Other:				
	3808.91	- - Insecticides:				
		- - - Intermediate preparations for the manufacture of insecticides:				
	3808.91.11 00	- - - - Containing 2-(1-Methylpropyl) phenol methylcarbamate)	kg	Nil	Nil	0%
	3808.91.19 00	- - - - Other	kg	Nil	Nil	0%
	3808.91.20 00	- - - In the form of mosquito coils	kg	10%	Nil	0%
	3808.91.30 00	- - - In the form of mosquito mats	kg	5%	Nil	0%
		- - - Other:				
		- - - - In aerosol containers:				
	3808.91.91 00	- - - - - Having a deodorising function	kg	5%	Nil	0%
	3808.91.92 00	- - - - - Other	kg	5%	Nil	0%
		- - - - Other:				
	3808.91.93 00	- - - - - Having a deodorising function	kg	10%	Nil	0%
	3808.91.99	- - - - - Other:				
	3808.91.99 10	- - - - - In liquid form	kg	Nil	Nil	0%
	3808.91.99 90	- - - - - Other	kg	Nil	Nil	0%
	3808.92	- - Fungicides:				
		- - - In aerosol containers:				
	3808.92.11 00	- - - - With a validamycin content not exceeding 3% by net weight	kg	Nil	Nil	0%
	3808.92.19 00	- - - - Other	kg	Nil	Nil	0%
	3808.92.90 00	- - - Other	kg	Nil	Nil	0%
	3808.93	- - Herbicides, anti-sprouting products and plant-growth regulators:				
		- - - Herbicides:				
	3808.93.11 00	- - - - In aerosol containers	kg	Nil	Nil	0%
	3808.93.19 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
38.09	3808.93.20 00	- - - Anti-sprouting products	kg	Nil	Nil	0%
	3808.93.30 00	- - - Plants-growth regulators	kg	Nil	Nil	0%
	3808.94	- - Disinfectants:				
	3808.94.10 00	- - - Containing mixtures of coal tar acid and alkalis	kg	Nil	Nil	0%
	3808.94.20 00	- - - Other, in aerosol containers	kg	Nil	Nil	0%
	3808.94.90 00	- - - Other	kg	Nil	Nil	0%
	3808.99	- - Other:				
	3808.99.10 00	- - - Wood preservatives, containing insecticides or fungicides	kg	20%	Nil	0%
	3808.99.90 00	- - - Other	kg	Nil	Nil	0%
		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.				
38.10	3809.10.00 00	- With a basis of amylaceous substances - Other:	kg	Nil	Nil	0%
	3809.91	- - Of a kind used in the textile or like industries:				
	3809.91.10 00	- - - Softening agents	kg	Nil	Nil	0%
	3809.91.90 00	- - - Other	kg	Nil	Nil	0%
	3809.92.00 00	- - Of a kind used in the paper or like industries	kg	Nil	Nil	0%
	3809.93.00 00	- - Of a kind used in the leather or like industries	kg	Nil	Nil	0%
		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.				
	3810.10.00 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	Nil	Nil	0%
38.11	3810.90.00 00	- Other	kg	Nil	Nil	0%
		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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
38.12		- Anti-knock preparations:				
	3811.11.00 00	- - Based on lead compounds	kg	5%	Nil	0%
	3811.19.00 00	- - Other	kg	5%	Nil	0%
		- Additives for lubricating oils:				
	3811.21	- - Containing petroleum oils or oils obtained from bituminous minerals:				
	3811.21.10 00	- - - Put up for retail sale	kg	Nil	Nil	0%
	3811.21.90 00	- - - Other	kg	Nil	Nil	0%
	3811.29.00 00	- - Other	kg	Nil	Nil	0%
	3811.90	- Other :				
	3811.90.10 00	- - Rust preventatives or corrosion inhibitors	kg	Nil	Nil	0%
	3811.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- Prepared rubber accelerators	kg	Nil	Nil	0%
	3812.20.00 00	- Compound plasticisers for rubber or plastics	kg	Nil	Nil	0%
38.13	3812.30.00 00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg	Nil	Nil	0%
	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.				
	3813.00.00 10	- Containing bromochlorodifluoromethane (Halon 1211), bromotrifluoromethane (Halon 1301) or dibromotetrafluoroethane (Halon 2402)	kg	Nil	Nil	0%
38.14	3813.00.00 90	- Other	kg	Nil	Nil	0%
	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.				
	3814.00.00 10	- Paint removers	kg	15%	Nil	0%
	3814.00.00 20	- Thinners	kg	15%	Nil	0%
	3814.00.00 30	- Organic composite solvents containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Monochloropentafluoroethane (CFC-115)	kg	15%	Nil	0%
	3814.00.00 90	- Other	kg	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.				
		- Supported catalysts:				
	3815.11.00 00	- - With nickel or nickel compounds as the active substance	kg	Nil	Nil	0%
	3815.12.00 00	- - With precious metal or precious metal compounds as the active substance	kg	Nil	Nil	0%
	3815.19.00 00	- - Other	kg	Nil	Nil	0%
	3815.90.00 00	- Other	kg	Nil	Nil	0%
38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.				
	3816.00.10 00	- Refractory cements	kg	Nil	Nil	0%
	3816.00.90 00	- Other	kg	Nil	Nil	0%
38.17	3817.00.00 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	kg	Nil	Nil	0%
38.18	3818.00.00 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	Nil	Nil	0%
38.19	3819.00.00 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	Nil	Nil	0%
38.20	3820.00.00 00	Anti-freezing preparations and prepared de-icing fluids.	kg	Nil	Nil	0%
38.21	3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.				
	3821.00.10 00	- Prepared culture media for the development of micro-organisms	kg	Nil	Nil	0%
	3821.00.90 00	- Other	kg	Nil	Nil	0%
38.22	3822.00	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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
38.23	3822.00.10 00	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	kg	Nil	Nil	0%
	3822.00.20 00	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	kg	Nil	Nil	0%
	3822.00.30 00	- Sterilisation indicator strips and tapes	kg	Nil	Nil	0%
	3822.00.90 00	- Other	kg	Nil	Nil	0%
		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.				
		- Industrial monocarboxylic fatty acids; acid oils from refining:				
	3823.11.00 00	- - Stearic acid	tonne	5%	Nil	0%
	3823.12.00 00	- - Oleic acid	kg	5%	Nil	0%
	3823.13.00 00	- - Tall oil fatty acids	tonne	5%	Nil	0%
	3823.19	- - Other:				
	3823.19.10	- - - Acid oils from refining:				
	3823.19.10 10	- - - - Palm acid oil	tonne	5%	Nil	0%
	3823.19.10 90	- - - - Other	tonne	5%	Nil	0%
	3823.19.90	- - - Other:				
	3823.19.90 10	- - - - Palm fatty acid distillates	tonne	5%	Nil	0%
	3823.19.90 90	- - - - Other	tonne	5%	Nil	0%
38.24	3823.70	- Industrial fatty alcohols:				
	3823.70.10 00	- - In the form of wax	kg	Nil	Nil	0%
	3823.70.90 00	- - Other	kg	5%	Nil	0%
		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:				
	3824.10.00 10	- - Based on natural resinous products	kg	Nil	Nil	0%
	3824.10.00 90	- - Other	kg	Nil	Nil	0%
	3824.30.00 00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	Nil	Nil	0%
	3824.40.00 00	- Prepared additives for cements, mortars or concretes	kg	Nil	Nil	0%
	3824.50.00 00	- Non-refractory mortars and concretes	kg	Nil	Nil	0%
	3824.60.00 00	- Sorbitol other than that of subheading 2905.44	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3824.71	- Mixtures containing halogenated derivatives of methane, ethane or propane:				
	3824.71.10 00	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):				
	3824.71.90 00	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	kg	Nil	Nil	0%
	3824.72.00 00	- - - Other	kg	Nil	Nil	0%
	3824.73.00 00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	Nil	Nil	0%
	3824.74	- - Containing hydrobromofluorocarbons (HBFCs)	kg	Nil	Nil	0%
	3824.74.10 00	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):				
	3824.74.90 00	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	kg	Nil	Nil	0%
	3824.75.00 00	- - - Other	kg	Nil	Nil	0%
	3824.76.00 00	- - Containing carbon tetrachloride	kg	Nil	Nil	0%
	3824.77.00 00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	kg	Nil	Nil	0%
	3824.78.00 00	- - Containing bromomethane (methyl bromide) or bromochloromethane	kg	Nil	Nil	0%
	3824.79.00 00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	Nil	Nil	0%
	3824.81.00 00	- - Other	kg	Nil	Nil	0%
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:				
		- - Containing oxirane (ethylene oxide)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	3824.82.00 00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil	Nil	0%
	3824.83.00 00	- - Containing tris(2,3-dibromopropyl) phosphate	kg	Nil	Nil	0%
	3824.90	- Other:				
	3824.90.10 00	- - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	kg	Nil	Nil	0%
	3824.90.30 00	- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	kg	Nil	Nil	0%
	3824.90.40 00	- - Composite inorganic solvents	kg	15%	Nil	0%
	3824.90.50 00	- - Acetone oil	kg	15%	Nil	0%
	3824.90.60 00	- - Chemical preparations containing monosodium glutamate (MSG)	kg	30%	Nil	0%
	3824.90.70 00	- - Other chemical preparations , of a kind used in the manufacture of foodstuff	kg	Nil	Nil	0%
		- - Other:				
	3824.90.91 00	- - - Naphthenic acids, their water insoluble salts and their esters	kg	Nil	Nil	0%
		- - - Other:				
	3824.90.99 10	- - - - Products and preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114), Monochloropentafluoroethane (CFC-115), Bromochlorodifluoromethane (Halon 1211), Bromotrifluoromethane (Halon 1301) or Dibromotetrafluoroethane (Halon 2402)	kg	Nil	Nil	0%
	3824.90.99 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Municipal waste	kg	Nil	Nil	0%
	3825.20.00 00	- Sewage sludge	kg	Nil	Nil	0%
	3825.30	- Clinical waste:				
	3825.30.10 00	- - Syringes, needles, cannulae and the like	kg	Nil	Nil	0%
	3825.30.90 00	- - Other	kg	Nil	Nil	0%
		- Waste organic solvents:				
	3825.41.00 00	- - Halogenated	kg	Nil	Nil	0%
	3825.49.00 00	- - Other	kg	Nil	Nil	0%
	3825.50.00 00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	Nil	Nil	0%
		- Other wastes from chemical or allied industries:				
	3825.61.00 00	- - Mainly containing organic constituents	kg	Nil	Nil	0%
	3825.69.00 00	- - Other	kg	Nil	Nil	0%
	3825.90.00 00	- Other	kg	Nil	Nil	0%
38.26	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.				
	3826.00.10 00	- Coconut methyl ester (CME)	kg	Nil	Nil	0%
	3826.00.90	- Other:				
	3826.00.90 10	- - Palm methyl ester	tonne	Nil	Nil	0%
	3826.00.90 90	- - Other	kg	Nil	Nil	0%

SECTION VII
PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Section 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

Chapter Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
 Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.71;
 - (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 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and 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.
- (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.

National Note.

1. For the purposes of subheading 3921.90 the expression "textile laminated" means any plate, sheet or strip of cellular plastics laminated one side with textile fabric provided the fabric is not completely embedded into the plastics.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
39.01		I.- PRIMARY FORMS				
		Polymers of ethylene, in primary forms.				
	3901.10	- Polyethylene having a specific gravity of less than 0.94:				
		- - In the form of liquids or pastes:				
	3901.10.12 00	- - - Linear Low-Density Polyethylene (LLDPE)	kg	15%	Nil	0%
	3901.10.19 00	- - - Other	kg	15%	Nil	0%
		- - Other:				
	3901.10.92 00	- - - Linear Low-Density Polyethylene (LLDPE)	kg	15%	Nil	0%
	3901.10.99 00	- - - Other	kg	15%	Nil	0%
	3901.20.00 00	- Polyethylene having a specific gravity of 0.94 or more	kg	15%	Nil	0%
	3901.30.00 00	- Ethylene-vinyl acetate copolymers	kg	Nil	Nil	0%
	3901.90	- Other:				
	3901.90.40 00	- - In dispersion	kg	2%	Nil	0%
	3901.90.90 00	- - Other	kg	Nil	Nil	0%
39.02		Polymers of propylene or of other olefins, in primary forms.				
	3902.10	- Polypropylene:				
	3902.10.30 00	- - In dispersion	kg	Nil	Nil	0%
	3902.10.90	- - Other:				
	3902.10.90 10	- - - Resins	kg	15%	Nil	0%
	3902.10.90 90	- - - Other	kg	Nil	Nil	0%
	3902.20.00 00	- Polyisobutylene	kg	Nil	Nil	0%
	3902.30	- Propylene copolymers:				
	3902.30.30 00	- - In the form of liquids or pastes	kg	15%	Nil	0%
	3902.30.90 00	- - Other	kg	15%	Nil	0%
	3902.90	- Other:				
	3902.90.10 00	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	kg	Nil	Nil	0%
		- - Other:				
	3902.90.90 10	- - - In dispersion	kg	Nil	Nil	0%
	3902.90.90 90	- - - Other	kg	Nil	Nil	0%
39.03		Polymers of styrene, in primary forms.				
		- Polystyrene:				
		- - Expansible:				
	3903.11.10 00	- - - Granules	kg	Nil	Nil	0%
	3903.11.90 00	- - - Other	kg	Nil	Nil	0%

39.04	3903.19	- - Other:				
	3903.19.10 00	- - - In dispersion	kg	Nil	Nil	0%
		- - - Granules:				
	3903.19.21 00	- - - - High impact polystyrene (HIPS)	kg	10%	Nil	0%
	3903.19.29 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	3903.19.91 00	- - - - High impact polystyrene (HIPS)	kg	10%	Nil	0%
	3903.19.99 00	- - - - Other	kg	Nil	Nil	0%
	3903.20	- Styrene-acrylonitrile (SAN) copolymers:				
	3903.20.40 00	- - In aqueous dispersion	kg	10%	Nil	0%
	3903.20.50 00	- - In non-aqueous dispersion	kg	10%	Nil	0%
	3903.20.90 00	- - Other	kg	Nil	Nil	0%
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:				
	3903.30.40 00	- - In aqueous dispersion	kg	10%	Nil	0%
	3903.30.50 00	- - In non-aqueous dispersion	kg	10%	Nil	0%
	3903.30.60 00	- - Granules	kg	Nil	Nil	0%
	3903.30.90 00	- - Other	kg	Nil	Nil	0%
	3903.90	- Other:				
	3903.90.30 00	- - In dispersion	kg	10%	Nil	0%
		- - Other:				
	3903.90.91 00	- - - High impact polystyrene (HIPS)	kg	Nil	Nil	0%
	3903.90.99 00	- - - Other	kg	Nil	Nil	0%
		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.				
	3904.10	- Poly(vinyl chloride), not mixed with any other substances:				
	3904.10.10 00	- - Homopolymers, suspension type	kg	10%	Nil	0%
		- - Other:				
	3904.10.91 00	- - - Granules	kg	10%	Nil	0%
	3904.10.92 00	- - - Powder	kg	10%	Nil	0%
	3904.10.99 00	- - - Other	kg	10%	Nil	0%
		- Other poly(vinyl chloride):				
	3904.21	- - Non-plasticised:				
	3904.21.10 00	- - - Granules	kg	10%	Nil	0%
	3904.21.20 00	- - - Powder	kg	10%	Nil	0%
	3904.21.90 00	- - - Other	kg	10%	Nil	0%
	3904.22	- - Plasticised:				
	3904.22.10 00	- - - In dispersion	kg	Nil	Nil	0%
	3904.22.20 00	- - - Granules	kg	10%	Nil	0%
	3904.22.30 00	- - - Powder	kg	10%	Nil	0%
	3904.22.90 00	- - - Other	kg	10%	Nil	0%
	3904.30	- Vinyl chloride-vinyl acetate copolymers:				
	3904.30.10 00	- - Granules	kg	Nil	Nil	0%
	3904.30.20 00	- - Powder	kg	Nil	Nil	0%

39.05	3904.30.90	- - Other:				
	3904.30.90 10	- - - In dispersion	kg	Nil	Nil	0%
	3904.30.90 90	- - - Other	kg	Nil	Nil	0%
	3904.40	- Other vinyl chloride copolymers:				
	3904.40.10 00	- - Granules	kg	Nil	Nil	0%
	3904.40.20 00	- - Powder	kg	Nil	Nil	0%
	3904.40.90	- - Other:				
	3904.40.90 10	- - - In dispersion	kg	Nil	Nil	0%
	3904.40.90 90	- - - Other	kg	Nil	Nil	0%
	3904.50	- Vinylidene chloride polymers:				
	3904.50.40 00	- - In dispersion	kg	10%	Nil	0%
	3904.50.50 00	- - Granules	kg	Nil	Nil	0%
	3904.50.60 00	- - Powder	kg	Nil	Nil	0%
	3904.50.90 00	- - Other	kg	Nil	Nil	0%
		- Fluoro-polymers:				
	3904.61	- - Polytetrafluoroethylene:				
	3904.61.10 00	- - - Granules	kg	Nil	Nil	0%
	3904.61.20 00	- - - Powder	kg	Nil	Nil	0%
	3904.61.90 00	- - - Other	kg	Nil	Nil	0%
	3904.69	- - Other:				
	3904.69.30 00	- - - In dispersion	kg	Nil	Nil	0%
	3904.69.40 00	- - - Granules	kg	Nil	Nil	0%
	3904.69.50 00	- - - Powder	kg	Nil	Nil	0%
	3904.69.90 00	- - - Other	kg	Nil	Nil	0%
	3904.90	- Other:				
	3904.90.30 00	- - In dispersion	kg	Nil	Nil	0%
	3904.90.40 00	- - Granules	kg	Nil	Nil	0%
	3904.90.50 00	- - Powder	kg	Nil	Nil	0%
	3904.90.90 00	- - Other	kg	Nil	Nil	0%
		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.				
		- Poly(vinyl acetate):				
	3905.12.00 00	- - In aqueous dispersion	kg	10%	Nil	0%
	3905.19	- - Other:				
	3905.19.10 00	- - - In the form of liquids or pastes	kg	Nil	Nil	0%
	3905.19.90 00	- - - Other	kg	Nil	Nil	0%
		- Vinyl acetate copolymers:				
	3905.21.00 00	- - In aqueous dispersion	kg	10%	Nil	0%
	3905.29.00 00	- - Other	kg	Nil	Nil	0%
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:				
	3905.30.10 00	- - In dispersion	kg	10%	Nil	0%
	3905.30.90 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	3905.91	- - Copolymers:				

39.06	3905.91.10 00	- - - In dispersion	kg	10%	Nil	0%
	3905.91.90 00	- - - Other	kg	Nil	Nil	0%
	3905.99	- - Other:				
	3905.99.10 00	- - - In aqueous dispersion	kg	Nil	Nil	0%
	3905.99.20 00	- - - In non-aqueous dispersion	kg	Nil	Nil	0%
	3905.99.90 00	- - - Other	kg	Nil	Nil	0%
		Acrylic polymers in primary forms.				
	3906.10	- Poly(methyl methacrylate):				
	3906.10.10 00	- - In dispersion	kg	10%	Nil	0%
	3906.10.90 00	- - Other	kg	Nil	Nil	0%
	3906.90	- Other:				
	3906.90.20 00	- - In dispersion	kg	10%	Nil	0%
39.07		- - Other:				
	3906.90.92 00	- - - Sodium polyacrylate	kg	Nil	Nil	0%
	3906.90.99 00	- - - Other	kg	Nil	Nil	0%
		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
	3907.10.00 00	- Polyacetals	kg	Nil	Nil	0%
	3907.20	- Other polyethers:				
	3907.20.10 00	- - Polytetramethylene ether glycol	kg	Nil	Nil	0%
	3907.20.20 00	- - Other	kg	Nil	Nil	0%
	3907.30	- Epoxide resins:				
	3907.30.20 00	- - Of a kind used for coating, in powder form	kg	Nil	Nil	0%
	3907.30.30 00	- - In the form of liquids or pastes	kg	Nil	Nil	0%
	3907.30.90 00	- - Other	kg	Nil	Nil	0%
	3907.40.00 00	- Polycarbonates	kg	Nil	Nil	0%
	3907.50	- Alkyd resins:				
	3907.50.10 00	- - In the form of liquids or pastes	kg	10%	Nil	0%
	3907.50.90 00	- - Other	kg	10%	Nil	0%
	3907.60	- Poly(ethylene terephthalate):				
	3907.60.10 00	- - In dispersion	kg	15%	Nil	0%
	3907.60.20 00	- - Granules	kg	15%	Nil	0%
	3907.60.90 00	- - Other	kg	15%	Nil	0%
	3907.70.00 00	- Poly(lactic acid)	kg	5%	Nil	0%
		- Other polyesters:				
	3907.91	- - Unsaturated:				
	3907.91.20 00	- - - In chip form	kg	Nil	Nil	0%
	3907.91.30 00	- - - In the form of liquids or pastes	kg	10%	Nil	0%
	3907.91.90 00	- - - Other	kg	10%	Nil	0%
	3907.99	- - Other:				
	3907.99.40 00	- - - Of a kind used for coating, in powder form	kg	10%	Nil	0%
	3907.99.90 00	- - - Other	kg	10%	Nil	0%

39.08	3908.10	Polyamides in primary forms. - Polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10, or -6, 12:				
	3908.10.10 00	- - Polyamide -6	kg	Nil	Nil	0%
	3908.10.90 00	- - Other	kg	Nil	Nil	0%
	3908.90.00 00	- Other	kg	Nil	Nil	0%
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.				
	3909.10	- Urea resins; thiourea resins:				
	3909.10.10 00	- - Moulding compounds	kg	Nil	Nil	0%
	3909.10.90 00	- - Other	kg	Nil	Nil	0%
	3909.20	- Melamine resins:				
	3909.20.10 00	- - Moulding compounds	kg	Nil	Nil	0%
	3909.20.90 00	- - Other	kg	Nil	Nil	0%
	3909.30	- Other amino-resins:				
	3909.30.10	- - Moulding compounds:				
	3909.30.10 10	- - - Glyoxal monourein resin	kg	10%	Nil	0%
	3909.30.10 90	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	3909.30.91 00	- - - Glyoxal monourein resin	kg	10%	Nil	0%
	3909.30.99 00	- - - Other	kg	Nil	Nil	0%
	3909.40	- Phenolic resins:				
	3909.40.10 00	- - Moulding compounds other than phenol formaldehyde	kg	Nil	Nil	0%
	3909.40.90	- - Other:				
		- - - Phenol formaldehyde:				
	3909.40.90 11	- - - - In solid form	kg	Nil	Nil	0%
	3909.40.90 12	- - - - In liquid form	kg	Nil	Nil	0%
	3909.40.90 90	- - - Other	kg	Nil	Nil	0%
	3909.50.00 00	- Polyurethanes	kg	Nil	Nil	0%
39.10	3910.00	Silicones in primary forms				
	3910.00.20 00	- In dispersion or in solutions	kg	Nil	Nil	0%
	3910.00.90 00	- Other	kg	Nil	Nil	0%
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 00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	Nil	Nil	0%
	3911.90.00 00	- Other	kg	Nil	Nil	0%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.				

39.13	3912.11.00 00	- Cellulose acetates:	kg	Nil	Nil	0%
	3912.12.00 00	- - Non-plasticised	kg	Nil	Nil	0%
	3912.20	- - Plasticised				
		- Cellulose nitrates (including collodions):				
		- - Non-plasticised:				
	3912.20.11 00	- - - Water-based semi-finished nitrocellulose	kg	Nil	Nil	0%
	3912.20.19 00	- - - Other	kg	Nil	Nil	0%
	3912.20.20 00	- - Plasticised	kg	Nil	Nil	0%
		- Cellulose ethers:				
	3912.31.00 00	- - Carboxymethylcellulose and its salts	kg	Nil	Nil	0%
	3912.39.00 00	- - Other	kg	Nil	Nil	0%
	3912.90	- Other:				
	3912.90.20 00	- - Granules	kg	Nil	Nil	0%
	3912.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- Alginic acid, its salts and esters	kg	Nil	Nil	0%
	3913.90	- Other:				
	3913.90.10 00	- - Hardened proteins	kg	5%	Nil	0%
	3913.90.20 00	- - Chemical derivatives of natural rubber	kg	10%	Nil	0%
	3913.90.30 00	- - Starch-based polymers	kg	20%	Nil	0%
	3913.90.90 00	- - Other	kg	Nil	Nil	0%
39.14	3914.00.00 00	Ion exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	kg	Nil	Nil	0%
39.15		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
		Waste, parings and scrap, of plastics.				
	3915.10	- Of polymers of ethylene:				
	3915.10.10 00	- - Of non-rigid cellular products	kg	30%	Nil	0%
	3915.10.90 00	- - Other	kg	25%	Nil	0%
	3915.20	- Of polymers of styrene:				
	3915.20.10 00	- - Of non-rigid cellular products	kg	30%	Nil	0%
	3915.20.90 00	- - Other	kg	25%	Nil	0%
	3915.30	- Of polymers of vinyl chloride:				
	3915.30.10 00	- - Of non-rigid cellular products	kg	30%	Nil	0%
	3915.30.90 00	- - Other	kg	25%	Nil	0%
	3915.90.00	- Of other plastics:				

39.16		- - Of addition polymerisation products:				
	3915.90.00 11	- - - Of non-rigid cellular products	kg	30%	Nil	0%
	3915.90.00 19	- - - Other	kg	25%	Nil	0%
		- - Of condensation or rearrangement polymerisation products:				
	3915.90.00 21	- - - Of non-rigid cellular products	kg	30%	Nil	0%
		- - - Other:				
	3915.90.00 22	- - - - Of phenolic resins	kg	5%	Nil	0%
	3915.90.00 23	- - - - Of amino-resins	kg	5%	Nil	0%
	3915.90.00 29	- - - - Other	kg	25%	Nil	0%
	3915.90.00 30	- - Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose	kg	25%	Nil	0%
	3915.90.00 40	- - Of hardened proteins	kg	5%	Nil	0%
	3915.90.00 50	- - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3915.90.00 90	- - Other	kg	Nil	Nil	0%
		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.				
	3916.10	- Of polymers of ethylene:				
	3916.10.10 00	- - Monofilament	kg	20%	Nil	0%
	3916.10.20 00	- - Rods, sticks and profile shapes	kg	20%	Nil	0%
	3916.20	- Of polymers of vinyl chloride:				
	3916.20.10 00	- - Monofilament	kg	20%	Nil	0%
	3916.20.20 00	- - Rods, sticks and profile shapes	kg	20%	Nil	0%
	3916.90	- Of other plastics:				
		- - Of hardened proteins:				
	3916.90.41 00	- - - Monofilament	kg	5%	Nil	0%
	3916.90.49 00	- - - Other	kg	5%	Nil	0%
	3916.90.50 00	- - Of vulcanised fibre	kg	20%	Nil	0%
	3916.90.60 00	- - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
		- - Other:				
	3916.90.91	- - - Monofilament:				
	3916.90.91 10	- - - - Of other addition polymerisation products	kg	20%	Nil	0%
		- - - - Of condensation or rearrangement polymerisation:				
	3916.90.91 21	- - - - - Of phenolic resins	kg	5%	Nil	0%
	3916.90.91 22	- - - - - Of amino-resins	kg	5%	Nil	0%
	3916.90.91 29	- - - - - Other	kg	20%	Nil	0%
	3916.90.91 30	- - - - Of regenerated cellulose, cellulose nitrate, cellulose acetate and other cellulose esters, cellulose	kg	20%	Nil	0%

39.17		ethers and other chemical derivatives of cellulose, plasticised				
	3916.90.91 90	- - - - Other	kg	Nil	Nil	0%
	3916.90.99	- - - Other:				
	3916.90.99 10	- - - - Of other addition polymerisation products	kg	20%	Nil	0%
		- - - - Of condensation or rearrangement polymerisation:				
	3916.90.99 21	- - - - - Of phenolic resins	kg	5%	Nil	0%
	3916.90.99 22	- - - - - Of amino-resins	kg	5%	Nil	0%
	3916.90.99 29	- - - - - Other	kg	20%	Nil	0%
	3916.90.99 30	- - - - Of regenerated cellulose, cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised				
	3916.90.99 90	- - - - Other	kg kg	20% Nil	Nil Nil	0% 0%
		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:				
	3917.10.10 00	- - Of hardened proteins	kg	Nil	Nil	0%
	3917.10.90 00	- - Other	kg	20%	Nil	0%
		- Tubes, pipes and hoses, rigid:				
	3917.21.00 00	- - Of polymers of ethylene	kg	20%	Nil	0%
	3917.22.00 00	- - Of polymers of propylene	kg	20%	Nil	0%
	3917.23.00 00	- - Of polymers of vinyl chloride	kg	20%	Nil	0%
	3917.29.00	- - Of other plastics:				
	3917.29.00 70	- - - Further worked than merely surface worked	kg	20%	Nil	0%
		- - - Other:				
	3917.29.00 91	- - - - Of other addition polymerisation products	kg	20%	Nil	0%
		- - - - Of condensation or rearrangement polymerisation products:				
	3917.29.00 92	- - - - - Of phenolic resins	kg	5%	Nil	0%
	3917.29.00 93	- - - - - Of amino resins	kg	5%	Nil	0%
	3917.29.00 94	- - - - - Other	kg	20%	Nil	0%
	3917.29.00 95	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3917.29.00 96	- - - - Of vulcanised fibre	kg	20%	Nil	0%
	3917.29.00 97	- - - - Of hardened proteins	kg	5%	Nil	0%
	3917.29.00 98	- - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%

3917.29.00 99	- - - - Other	kg	Nil	Nil	0%
3917.31.00	- Other tubes, pipes and hoses:				
3917.31.00 60	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:				
	- - - Further worked than merely surface worked	kg	20%	Nil	0%
	- - - Other:				
3917.31.00 91	- - - - Of other addition polymerisation products	kg	20%	Nil	0%
	- - - - Of condensation or rearrangement polymerisation products:				
3917.31.00 92	- - - - - Of phenolic resins	kg	5%	Nil	0%
3917.31.00 93	- - - - - Of amino resins	kg	5%	Nil	0%
3917.31.00 94	- - - - - Other	kg	20%	Nil	0%
3917.31.00 95	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
3917.31.00 96	- - - - Of vulcanised fibre	kg	20%	Nil	0%
3917.31.00 97	- - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
3917.31.00 99	- - - - Other	kg	Nil	Nil	0%
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:				
3917.32.10	- - - Sausage or ham casings:				
	- - - - Other than further worked than merely surface worked				
3917.32.10 10	- - - - - Of other addition polymerisation products	kg	20%	Nil	0%
	- - - - - Of condensation or rearrangement polymerisation products:				
3917.32.10 21	- - - - - - Of phenolic resins	kg	5%	Nil	0%
3917.32.10 22	- - - - - - Of amino resins	kg	5%	Nil	0%
3917.32.10 29	- - - - - - Other	kg	20%	Nil	0%
3917.32.90	- - - Other :				
3917.32.90 60	- - - - Further worked than merely surface worked	kg	20%	Nil	0%
	- - - - Other:				
3917.32.90 91	- - - - - Of other addition polymerisation products	kg	20%	Nil	0%
	- - - - - Of condensation or rearrangement polymerisation products:				
3917.32.90 92	- - - - - - Of phenolic resins	kg	5%	Nil	0%
3917.32.90 93	- - - - - - Of amino resins	kg	5%	Nil	0%
3917.32.90 94	- - - - - - Other	kg	20%	Nil	0%

39.18	3917.32.90 95	- - - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3917.32.90 96	- - - - - Of vulcanised fibre	kg	20%	Nil	0%
	3917.32.90 97	- - - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3917.32.90 99	- - - - - Other	kg	Nil	Nil	0%
	3917.33.00 00	- - Other, not reinforced or otherwise combined with other materials, without fittings	kg	20%	Nil	0%
	3917.39.00	- - Other:				
	3917.39.00 60	- - - Further worked than merely surface worked	kg	20%	Nil	0%
		- - - Other:				
	3917.39.00 91	- - - - - Of other addition polymerisation products	kg	20%	Nil	0%
		- - - - - Of condensation or rearrangement polymerisation products:				
	3917.39.00 92	- - - - - Of phenolic resins	kg	5%	Nil	0%
	3917.39.00 93	- - - - - Of amino resins	kg	5%	Nil	0%
	3917.39.00 94	- - - - - Other	kg	20%	Nil	0%
	3917.39.00 95	- - - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3917.39.00 96	- - - - - Of vulcanised fibre	kg	20%	Nil	0%
	3917.39.00 97	- - - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3917.39.00 99	- - - - - Other	kg	3%	Nil	0%
	3917.40.00 00	- Fittings	kg	20%	Nil	0%
		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	- Of polymers of vinyl chloride:				
		- - Floor coverings:				
	3918.10.11 00	- - - Tiles	kg	20%	Nil	0%
	3918.10.19 00	- - - Other	kg	20%	Nil	0%
	3918.10.90 00	- - Other	kg	20%	Nil	0%
	3918.90	- Of other plastics:				
		- - Floor coverings:				
	3918.90.11 00	- - - Tiles, of polyethylene	kg	20%	Nil	0%
	3918.90.13 00	- - - Other, of polyethylene	kg	20%	Nil	0%
	3918.90.14 00	- - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3918.90.19	- - - Other:				
	3918.90.19 10	- - - - - Of copolymers of vinyl chloride and vinyl acetate	kg	20%	Nil	0%

39.19	3918.90.19 20	- - - - Of other addition polymerisation products	kg	20%	Nil	0%
	3918.90.19 30	- - - - Of condensation or rearrangement polymerisation products	kg	20%	Nil	0%
	3918.90.19 40	- - - - Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3918.90.19 50	- - - - Of vulcanised fibre	kg	20%	Nil	0%
	3918.90.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
	3918.90.91 00	- - - Of polyethylene	kg	20%	Nil	0%
	3918.90.92 00	- - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3918.90.99	- - - Other:				
	3918.90.99 10	- - - - Of copolymers of vinyl chloride and vinyl acetate	kg	20%	Nil	0%
	3918.90.99 20	- - - - Of other addition polymerisation products	kg	20%	Nil	0%
	3918.90.99 30	- - - - Of condensation or rearrangement polymerisation products	kg	20%	Nil	0%
	3918.90.99 40	- - - - Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3918.90.99 50	- - - - Of vulcanised fibre	kg	20%	Nil	0%
	3918.90.99 90	- - - - Other	kg	Nil	Nil	0%
		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
	3919.10	- In rolls of a width not exceeding 20 cm:				
	3919.10.10	- - Of polymers of vinyl chloride:				
	3919.10.10 10	- - - Self-adhesive tape	kg	20%	Nil	0%
	3919.10.10 90	- - - Other	kg	20%	Nil	0%
	3919.10.20	- - Of polyethylene:				
	3919.10.20 10	- - - Self-adhesive tape	kg	20%	Nil	0%
	3919.10.20 90	- - - Other	kg	20%	Nil	0%
	3919.10.90	- - Other:				
		- - - Self-adhesive tape:				
	3919.10.90 11	- - - - Of hardened proteins	kg	5%	Nil	0%
	3919.10.90 12	- - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3919.10.90 19	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
		- - - - Of addition polymerisation products:				
	3919.10.90 91	- - - - - Of polypropylene	kg	20%	Nil	0%
	3919.10.90 92	- - - - - Other	kg	20%	Nil	0%
	3919.10.90 93	- - - - Of condensation or rearrangement	kg	20%	Nil	0%

39.20	3919.10.90 94	- - - -	polymerisation products Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3919.10.90 95	- - - -	Of hardened proteins	kg	5%	Nil	0%
	3919.10.90 96	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3919.10.90 99	- - - -	Other	kg	Nil	Nil	0%
	3919.90	-	Other:				
	3919.90.10	- -	Of polymers of vinyl chloride:				
	3919.90.10 10	- - -	Self-adhesive tape	kg	20%	Nil	0%
	3919.90.10 90	- - -	Other	kg	20%	Nil	0%
	3919.90.20	- -	Of hardened proteins:				
	3919.90.20 10	- - -	Self-adhesive tape	kg	5%	Nil	0%
	3919.90.20 90	- - -	Other	kg	5%	Nil	0%
	3919.90.90	- -	Other:				
		- - -	Self-adhesive tape:				
	3919.90.90 12	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3919.90.90 19	- - - -	Other	kg	20%	Nil	0%
		- - -	Other:				
		- - - -	Of addition polymerisation products:				
	3919.90.90 91	- - - -	- Of polypropylene	kg	20%	Nil	0%
	3919.90.90 92	- - - -	- Other	kg	20%	Nil	0%
	3919.90.90 93	- - - -	Of condensation or rearrangement polymerisation products	kg	20%	Nil	0%
	3919.90.90 94	- - - -	Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil	0%
	3919.90.90 96	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3919.90.90 99	- - - -	Other	kg	Nil	Nil	0%
			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:				
		- -	Plates and sheets:				
	3920.10.00 11	- - -	Rigid	kg	20%	Nil	0%
	3920.10.00 12	- - -	Tiles	kg	20%	Nil	0%
	3920.10.00 19	- - -	Other	kg	20%	Nil	0%
	3920.10.00 90	- -	Other	kg	20%	Nil	0%
	3920.20	-	Of polymers of propylene:				
	3920.20.10 00	- -	Biaxially oriented polypropylene (BOPP) film	kg	20%	Nil	0%
	3920.20.90	- -	Other:				

3920.20.90 10	- - - Plates and sheets	kg	20%	Nil	0%
3920.20.90 90	- - - Other	kg	20%	Nil	0%
3920.30	- Of polymers of styrene:				
3920.30.10 00	- - Of a kind used as an adhesive by melting	kg	20%	Nil	0%
3920.30.20 00	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	kg	20%	Nil	0%
3920.30.90	- - Other:				
	- - - Plates and sheets:				
3920.30.90 11	- - - - Rigid	kg	20%	Nil	0%
3920.30.90 12	- - - - Tiles	kg	20%	Nil	0%
3920.30.90 19	- - - - Other	kg	20%	Nil	0%
3920.30.90 90	- - - Other	kg	20%	Nil	0%
	- Of polymers of vinyl chloride:				
3920.43.00	- - Containing by weight not less than 6% of plasticisers:				
	- - - Plates and sheets:				
3920.43.00 11	- - - - Tiles	kg	20%	Nil	0%
3920.43.00 19	- - - - Other	kg	20%	Nil	0%
3920.43.00 90	- - - Other	kg	20%	Nil	0%
3920.49.00 00	- - Other	kg	20%	Nil	0%
	- Of acrylic polymers:				
3920.51.00	- - Of poly(methyl methacrylate):				
	- - - Plates and sheets:				
3920.51.00 11	- - - - Rigid	kg	20%	Nil	0%
3920.51.00 12	- - - - Tiles	kg	20%	Nil	0%
3920.51.00 19	- - - - Other	kg	20%	Nil	0%
3920.51.00 90	- - - Other	kg	20%	Nil	0%
3920.59.00	- - Other:				
	- - - Plates and sheets:				
3920.59.00 11	- - - - Rigid	kg	20%	Nil	0%
3920.59.00 12	- - - - Tiles	kg	20%	Nil	0%
3920.59.00 19	- - - - Other	kg	20%	Nil	0%
3920.59.00 90	- - - Other	kg	20%	Nil	0%
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:				
3920.61	- - Of polycarbonates :				
3920.61 10	- - - Plates and sheets:				
3920.61 10 20	- - - - Tiles	kg	20%	Nil	0%
3920.61 10 90	- - - - Other	kg	25%	Nil	0%
3920.61 90 00	- - - Other	kg	20%	Nil	0%
3920.62.00	- - Of poly(ethylene terephthalate):				
	- - - Plates and sheets:				
3920.62 00 21	- - - - Tiles	kg	20%	Nil	0%
3920.62 00 29	- - - - Other	kg	20%	Nil	0%
3920.62 00 90	- - - Other	kg	20%	Nil	0%
3920.63	- - Of unsaturated polyesters:				
	- - - Plates and sheets:				
3920.63.00 21	- - - - Tiles	kg	20%	Nil	0%

3920.63.00 29	- - - - Other	kg	20%	Nil	0%
3920.63.00 90	- - - Other	kg	20%	Nil	0%
3920.69.00	- - Of other polyesters:				
	- - - Plates and sheets:				
3920.69.00 21	- - - - Tiles	kg	20%	Nil	0%
3920.69.00 29	- - - - Other	kg	20%	Nil	0%
3920.69.00 90	- - - Other	kg	20%	Nil	0%
	- Of cellulose or its chemical derivatives:				
3920.71	- - Of regenerated cellulose:				
3920.71.10 00	- - - Cellophane film	kg	20%	Nil	0%
3920.71.90	- - - Other:				
	- - - - Sheets:				
3920.71.90 11	- - - - - Printed	kg	20%	Nil	0%
3920.71.90 19	- - - - - Other	kg	20%	Nil	0%
3920.71.90 90	- - - - Other	kg	20%	Nil	0%
3920.73.00 00	- - Of cellulose acetate	kg	20%	Nil	0%
3920.79	- - Of other cellulose derivatives:				
3920.79.10 00	- - - Of nitrocellulose (gun cotton)	kg	5%	Nil	0%
3920.79.90	- - - Other:				
3920.79.90 20	- - - - Plates and sheets	kg	20%	Nil	0%
3920.79.90 30	- - - - Of vulcanised fibre	kg	20%	Nil	0%
3920.79.90 90	- - - - Other	kg	20%	Nil	0%
	- Of other plastics:				
3920.91	- - Of poly(vinyl butyral):				
3920.91.10 00	- - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	kg	20%	Nil	0%
3920.91.90	- - - Other:				
	- - - - Plates and sheets:				
3920.91.90 11	- - - - - Rigid	kg	20%	Nil	0%
3920.91.90 12	- - - - - Tiles	kg	20%	Nil	0%
3920.91.90 19	- - - - - Other	kg	20%	Nil	0%
3920.91.90 90	- - - - Other	kg	20%	Nil	0%
3920.92	- - Of polyamides:				
3920.92.10	- - - Of polyamide-6:				
	- - - - Plates and sheets:				
3920.92.10 11	- - - - - Tiles	kg	20%	Nil	0%
3920.92.10 19	- - - - - Other	kg	20%	Nil	0%
3920.92.10 90	- - - - Other	kg	20%	Nil	0%
3920.92.90	- - - Other:				
	- - - - Plates and sheets:				
3920.92.90 11	- - - - - Tiles	kg	20%	Nil	0%
3920.92.90 19	- - - - - Other	kg	20%	Nil	0%
3920.92.90 90	- - - - Other	kg	20%	Nil	0%
3920.93 00	- - Of amino-resins:				
	- - - Plates and sheets:				

39.21	3920.93 00 11	- - - - Tiles	kg	20%	Nil	0%
	3920.93 00 19	- - - - Other	kg	20%	Nil	0%
	3920.93 00 90	- - - Other	kg	20%	Nil	0%
	3920.94	- - Of phenolic resins:				
	3920.94.10	- - - Phenol formaldehyde (bakelite) sheets:				
	3920.94.10 10	- - - - Tiles	kg	20%	Nil	0%
	3920.94.10 90	- - - - Other	kg	20%	Nil	0%
	3920.94.90	- - - Other:				
		- - - - Plates and sheets:				
	3920.94.90 11	- - - - - Tiles	kg	20%	Nil	0%
	3920.94.90 19	- - - - - Other	kg	20%	Nil	0%
	3920.94.90 90	- - - - Other	kg	20%	Nil	0%
	3920.99	- - Of other plastics:				
	3920.99.10	- - - Of hardened proteins or of chemical derivatives of natural rubber:				
	3920.99.10 10	- - - - Of hardened proteins	kg	5%	Nil	0%
	3920.99.10 20	- - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3920.99.90	- - - Other:				
		- - - - Of other addition polymerisation products:				
		- - - - - Plates and sheets:				
	3920.99.90 11	- - - - - - Rigid	kg	20%	Nil	0%
	3920.99.90 12	- - - - - - Tiles	kg	20%	Nil	0%
	3920.99.90 13	- - - - - - Other	kg	20%	Nil	0%
	3920.99.90 19	- - - - - Other	kg	20%	Nil	0%
		- - - - Of other condensation or rearrangement polymerisation products:				
		- - - - - Plates and sheets:				
	3920.99.90 21	- - - - - - Tiles	kg	20%	Nil	0%
	3920.99.90 22	- - - - - - Other	kg	20%	Nil	0%
	3920.99.90 29	- - - - - Other	kg	20%	Nil	0%
	3920.99.90 90	- - - - Other	kg	Nil	Nil	0%
		Other plates, sheets, film, foil and strip, of plastics.				
		- Cellular:				
	3921.11	- - Of polymers of styrene:				
	3921.11.20	- - - Rigid:				
	3921.11.20 10	- - - - Plates and sheets	kg	20%	Nil	0%
	3921.11.20 90	- - - - Other	kg	Nil	Nil	0%
	3921.11.90	- - - Other:				
	3921.11.90 10	- - - - Plates and sheets	kg	20%	Nil	0%
	3921.11.90 20	- - - - Film	kg	20%	Nil	0%
	3921.11.90 90	- - - - Other	kg	20%	Nil	0%
	3921.12.00 00	- - Of polymers of vinyl chloride	kg	20%	Nil	0%

3921.13	- -	Of polyurethanes:				
3921.13.10	- - -	Rigid:				
3921.13.10 10	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.13.10 90	- - - -	Other	kg	Nil	Nil	0%
3921.13.90	- - -	Other:				
3921.13.90 10	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.13.90 20	- - - -	Film	kg	20%	Nil	0%
3921.13.90 90	- - - -	Other	kg	20%	Nil	0%
3921.14	- -	Of regenerated cellulose:				
3921.14.20	- - -	Rigid:				
3921.14.20 10	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.14.20 90	- - - -	Other	kg	Nil	Nil	0%
3921.14.90	- - -	Other:				
3921.14.90 10	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.14.90 20	- - - -	Film	kg	20%	Nil	0%
3921.14.90 90	- - - -	Other	kg	20%	Nil	0%
3921.19	- -	Of other plastics:				
3921.19.20	- - -	Rigid:				
	- - - -	Other addition polymerisation products:				
3921.19.20 14	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.19.20 19	- - - -	Other	kg	Nil	Nil	0%
	- - - -	Of other condensation or rearrangement polymerisation products:				
3921.19.20 24	- - - -	Plates and sheets	kg	Nil	Nil	0%
3921.19.20 29	- - - -	Other	kg	20%	Nil	0%
	- - - -	Of other cellulose or its chemical derivatives:				
3921.19.20 34	- - - -	Of nitrocellulose (gun-cotton)	kg	5%	Nil	0%
3921.19.20 35	- - - -	Plates and sheets	kg	Nil	Nil	0%
3921.19.20 39	- - - -	Other	kg	20%	Nil	0%
3921.19.20 40	- - - -	Of vulcanised fibre	kg	20%	Nil	0%
3921.19.20 50	- - - -	Of hardened proteins	kg	5%	Nil	0%
3921.19.20 60	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil	0%
3921.19.20 90	- - - -	Other	kg	Nil	Nil	0%
3921.19.90	- - -	Other:				
	- - - -	Other addition polymerisation products:				
3921.19.90 14	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.19.90 15	- - - -	Film	kg	20%	Nil	0%
3921.19.90 19	- - - -	Other	kg	20%	Nil	0%
	- - - -	Of other condensation or rearrangement polymerisation products:				
3921.19.90 24	- - - -	Plates and sheets	kg	20%	Nil	0%
3921.19.90 25	- - - -	Film	kg	20%	Nil	0%
3921.19.90 29	- - - -	Other	kg	20%	Nil	0%
	- - - -	Of other cellulose or its				

39.22		chemical derivatives:				
	3921.19.90 34	- - - - - Of nitrocellulose (gun-cotton)	kg	5%	Nil	0%
	3921.19.90 35	- - - - - Plates and sheets	kg	20%	Nil	0%
	3921.19.90 36	- - - - - Film	kg	20%	Nil	0%
	3921.19.90 39	- - - - - Other	kg	20%	Nil	0%
	3921.19.90 50	- - - - - Of vulcanised fibre	kg	20%	Nil	0%
	3921.19.90 60	- - - - - Of hardened proteins	kg	5%	Nil	0%
	3921.19.90 70	- - - - - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3921.19.90 90	- - - - - Other	kg	Nil	Nil	0%
	3921.90	- Other:				
	3921.90.10 00	- - Of vulcanised fibre	kg	20%	Nil	0%
	3921.90.20 00	- - Of hardened proteins	kg	5%	Nil	0%
	3921.90.30 00	- - Of chemical derivatives of natural rubber	kg	5%	Nil	0%
	3921.90.90	- - Other:				
	3921.90.90 10	- - - Of other addition polymerisation products	kg	20%	Nil	0%
		- - - Of other condensation or rearrangement polymerisation products:				
	3921.90.90 21	- - - - Plates and sheets	kg	20%	Nil	0%
	3921.90.90 22	- - - - Film	kg	20%	Nil	0%
		- - - - Other:				
		- - - - - Of phenolic resins :				
	3921.90.90 23	- - - - - - Textile laminated strips	kg	20%	Nil	0%
	3921.90.90 24	- - - - - - Other	kg	5%	Nil	0%
		- - - - - Of amino resins :				
	3921.90.90 25	- - - - - - Textile laminated strips	kg	20%	Nil	0%
	3921.90.90 26	- - - - - - Other	kg	5%	Nil	0%
		- - - - - Other:				
	3921.90.90 27	- - - - - - Textile laminated strips	kg	20%	Nil	0%
	3921.90.90 29	- - - - - - Other	kg	5%	Nil	0%
	3921.90.90 30	- - - Of regenerated cellulose	kg	20%	Nil	0%
	3921.90.90 40	- - - Of other cellulose or its chemical derivatives	kg	20%	Nil	0%
	3921.90.90 90	- - - Other	kg	Nil	Nil	0%
		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
	3922.10	- Baths, shower-baths, sinks and wash-basins:				
	3922.10.10	- - Baths:				
	3922.10.10 10	- - - Long shape baths	kg	20%	Nil	0%
	3922.10.10 90	- - - Other	kg	5%	Nil	0%
	3922.10.90 00	- - Other	kg	5%	Nil	0%
	3922.20 00 00	- Lavatory seats and covers	kg	5%	Nil	0%

39.23	3922.90	- Other:				
		- - Lavatory pans, flushing cisterns and urinals:				
	3922.90.11 00	- - - Parts of flushing cisterns	kg	20%	Nil	0%
	3922.90.12 00	- - - Flushing cisterns equipped with their mechanisms	kg	Nil	Nil	0%
	3922.90.19 00	- - - Other	kg	5%	Nil	0%
	3922.90.90 00	- - Other	kg	5%	Nil	0%
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
	3923.10	- Boxes, cases, crates and similar articles:				
	3923.10.10 00	- - Film, tape and optical disc cases	kg	20%	Nil	0%
	3923.10.90 00	- - Other	kg	20%	Nil	0%
		- Sacks and bags (including cones):				
	3923.21	- - Of polymers of ethylene:				
		- - - Aseptic bags reinforced with aluminium foil (other than retort pouches):				
	3923.21.11 00	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	20%	Nil	0%
	3923.21.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	3923.21.91 00	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	20%	Nil	0%
	3923.21.99 00	- - - - Other	kg	20%	Nil	0%
		- - Of other plastics:				
	3923.29.10 00	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	20%	Nil	0%
	3923.29.90 00	- - - Other	kg	20%	Nil	0%
	3923.30	- Carboys, bottles, flasks and similar articles:				
	3923.30.20 00	- - Multi-layer fibreglass reinforced fuel containers	kg	20%	Nil	0%
	3923.30.90 00	- - Other	kg	20%	Nil	0%
	3923.40	- Spools, cops, bobbins and similar supports:				

39.24	3923.40.10 00	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg	5%	Nil	0%
	3923.40.90 00	- - Other	kg	20%	Nil	0%
	3923.50.00 00	- Stoppers, lids, caps and other closures	kg	20%	Nil	0%
	3923.90	- Other:				
	3923.90.10 00	- - Toothpaste tubes	kg	20%	Nil	0%
	3923.90.90 00	- - Other	kg	20%	Nil	0%
		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.				
	3924.10.00 00	- Tableware and kitchenware	kg	20%	Nil	0%
	3924.90	- Other:				
	3924.90.10 00	- - Bed pans, urinals (portable type) or chamber-pots:				
	3924.90.10 10	- - - Chamber-pots	kg	Nil	Nil	0%
	3924.90.10 90	- - - Other	kg	Nil	Nil	0%
	3924.90.90	- - Other:				
	3924.90.90 10	- - - Commodes	kg	Nil	Nil	0%
	3924.90.90 90	- - - Other	kg	20%	Nil	0%
39.25		Builders' ware or plastics, not elsewhere specified or included.				
	3925.10.00 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	20%	Nil	0%
	3925.20.00 00	- Doors, windows and their frames and thresholds for doors	kg	20%	Nil	0%
	3925.30.00 00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	20%	Nil	0%
	3925.90.00 00	- Other	kg	20%	Nil	0%
39.26		Other articles of plastics and articles of other materials of heading 39.01 to 39.14.				
	3926.10.00 00	- Office or school supplies	kg	20%	Nil	0%
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):				
	3926.20.60 00	- - Articles of apparel used for the protection from chemical substances, radiation or fire	kg	20%	Nil	0%
	3926.20.90 00	- - Other	kg	20%	Nil	0%
	3926.30.00 00	- Fittings for furniture, coachwork or the like	kg	Nil	Nil	0%
	3926.40.00 00	- Statuettes and other ornamental articles	kg	20%	Nil	0%
	3926.90	- Other:				
	3926.90.10 00	- - Floats for fishing nets	kg	20%	Nil	0%

3926.90.20 00	- - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil	0%
	- - Hygienic, medical and surgical articles:				
3926.90.32 00	- - - Plastic moulds with denture imprints	kg	20%	Nil	0%
3926.90.39 00	- - - Other	kg	20%	Nil	0%
	- - Safety and protective devices:				
3926.90.41 00	- - - Police shields	kg	20%	Nil	0%
3926.90.42 00	- - - Protective masks and for use in welding and similar work	kg	20%	Nil	0%
3926.90.44 00	- - - Life saving cushions for the protection of persons falling from heights	kg	20%	Nil	0%
3926.90.49 00	- - - Other	kg	20%	Nil	0%
	- - Articles for industrial uses:				
3926.90.53 00	- - - Transmission or conveyor belts or belting	kg	20%	Nil	0%
3926.90.55 00	- - - Plastic J-hooks or bunch blocks for detonators	kg	20%	Nil	0%
3926.90.59 00	- - - Other	kg	20%	Nil	0%
3926.90.60 00	- - Poultry feeders	kg	20%	Nil	0%
3926.90.70 00	- - Padding for articles of apparel or clothing accessories	kg	5%	Nil	0%
	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts:				
3926.90.81 00	- - - Shoe lasts	kg	20%	Nil	0%
3926.90.82 00	- - - Prayer beads	kg	Nil	Nil	0%
3926.90.89 00	- - - Other	kg	20%	Nil	0%
	- - Other:				
3926.90.91.00	- - - Of a kind used for grain storage	kg	20%	Nil	0%
3926.90.92.00	- - - Empty capsules of a kind suitable for pharmaceutical use	kg	20%	Nil	0%
3926.90.99	- - - Other:				
	- - - - Articles related to baby feeding:				
3926.90.99 11	- - - - - Nipple former	kg	Nil	Nil	0%
3926.90.99 12	- - - - - Breastshells	kg	Nil	Nil	0%
3926.90.99 13	- - - - - Nipple shields	kg	Nil	Nil	0%
3926.90.99 14	- - - - - Hand expression funnel	kg	Nil	Nil	0%
3926.90.99 15	- - - - - Supplementary nursing system	kg	Nil	Nil	0%
3926.90.99 16	- - - - - Feeder (Haberman type)	kg	Nil	Nil	0%
3926.90.99 19	- - - - - Other	kg	Nil	Nil	0%
3926.90.99 90	- - - - Other	kg	20%	Nil	0%

Chapter 40

Rubber and articles thereof

Chapter 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 heading 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-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.01	4001.10	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. - Natural rubber latex, whether or not pre-vulcanised: - - Exceeding 0.5% by volume of ammonia content:				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4001.10.11 00	- - - Centrifuge concentrate	kg	Nil	Nil	0%
	4001.10.19	- - - Other:				
	4001.10.19 10	- - - - Cream concentrate	kg	Nil	Nil	0%
	4001.10.19 20	- - - - Evaporated concentrate	kg	Nil	Nil	0%
	4001.10.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Not exceeding 0.5% by volume of ammonia content:				
	4001.10.21	- - - Centrifuge concentrate:				
	4001.10.21 10	- - - - Sodium pentachlorophenate preserved LA-SPP	kg	Nil	Nil	0%
	4001.10.21 20	- - - - Boric acid preserved LA/BA	kg	Nil	Nil	0%
	4001.10.21 30	- - - - Zinc diethyldithiocarbamate preserved LA-ZDC	kg	Nil	Nil	0%
	4001.10.21 40	- - - - Tetramethylthiuram disulphide, zinc oxide preserved LA-TZ	kg	Nil	Nil	0%
	4001.10.21 90	- - - - Other	kg	Nil	Nil	0%
	4001.10.29	- - - Other:				
	4001.10.29 10	- - - - Cream concentrate	kg	Nil	Nil	0%
	4001.10.29 20	- - - - Evaporated concentrate	kg	Nil	Nil	0%
	4001.10.29 90	- - - - Other	kg	Nil	Nil	0%
		- Natural rubber in other forms:				
	4001.21	- - Smoked sheets:				
	4001.21.10 00	- - - RSS Grade 1	kg	Nil	Nil	0%
	4001.21.20 00	- - - RSS Grade 2	kg	Nil	Nil	0%
	4001.21.30 00	- - - RSS Grade 3	kg	Nil	Nil	0%
	4001.21.40 00	- - - RSS Grade 4	kg	Nil	Nil	0%
	4001.21.50 00	- - - RSS Grade 5	kg	Nil	Nil	0%
	4001.21.90 00	- - - Other	kg	Nil	Nil	0%
		- - Technically specified natural rubber (TSNR):				
	4001.22.10 00	- - - TSNR 10	kg	Nil	Nil	0%
	4001.22.20 00	- - - TSNR 20	kg	Nil	Nil	0%
	4001.22.30 00	- - - TSNR L	kg	Nil	Nil	0%
	4001.22.40 00	- - - TSNR CV	kg	Nil	Nil	0%
	4001.22.50 00	- - - TSNR GP	kg	Nil	Nil	0%
	4001.22.90	- - - Other:				
	4001.22.90 10	- - - - TSNR 5	kg	Nil	Nil	0%
	4001.22.90 90	- - - - Other	kg	Nil	Nil	0%
	4001.29	- - Other:				
	4001.29.10 00	- - - Air-dried sheets	kg	Nil	Nil	0%
	4001.29.20 00	- - - Latex crepes	kg	Nil	Nil	0%
	4001.29.30 00	- - - Sole crepes	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4001.29.40	- - - Remilled crepes, including flat bark crepes:				
	4001.29.40 10	- - - - Flat bark crepes	kg	Nil	Nil	0%
	4001.29.40 20	- - - - Remilled crepes	kg	Nil	Nil	0%
	4001.29.50 00	- - - Other crepes	kg	Nil	Nil	0%
	4001.29.60 00	- - - Superior processing rubber	kg	Nil	Nil	0%
	4001.29.70 00	- - - Skim rubber	kg	Nil	Nil	0%
	4001.29.80 00	- - - Scrap (tree, earth or smoked) and cup lump	kg	Nil	Nil	0%
		- - - Other:				
	4001.29.91	- - - - In primary forms:				
		- - - - - Specialty rubber:				
	4001.29.91 11	- - - - - Processing Aid (PA)	kg	Nil	Nil	0%
	4001.29.91 12	- - - - - Methyl Methacrylate Grafted (MG)	kg	Nil	Nil	0%
	4001.29.91 13	- - - - - Purified rubber - DPNR	kg	Nil	Nil	0%
	4001.29.91 14	- - - - - Rubber oil extended - OENR	kg	Nil	Nil	0%
		- - - - - Epoxidised rubber (ENR):				
	4001.29.91 15	- - - - - - ENR 25	kg	Nil	Nil	0%
	4001.29.91 16	- - - - - - ENR 50	kg	Nil	Nil	0%
	4001.29.91 19	- - - - - Other	kg	Nil	Nil	0%
	4001.29.91 90	- - - - - Other	kg	Nil	Nil	0%
	4001.29.99 00	- - - - Other	kg	Nil	Nil	0%
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:				
		- - Jelutong:				
	4001.30.11	- - - In primary forms:				
	4001.30.11 10	- - - - Raw	kg	Nil	10%	0%
	4001.30.11 20	- - - - Pressed but not refined	kg	Nil	5%	0%
	4001.30.11 90	- - - - Other	kg	Nil	Nil	0%
	4001.30.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	4001.30.91	- - - In primary forms:				
	4001.30.91 10	- - - - Gutta-percha	kg	Nil	10%	0%
	4001.30.91 90	- - - - Other	kg	Nil	Nil	0%
	4001.30.99	- - - Other:				
		- - - - In plates, sheets or strip:				
	4001.30.99 10	- - - - - Gutta-percha	kg	Nil	Nil	0%
	4001.30.99 90	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Latex	kg	Nil	Nil	0%
	4002.19	- - Other:				
	4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip:				
	4002.19.10 10	- - - - In primary forms	kg	Nil	Nil	0%
	4002.19.10 20	- - - - Unvulcanised, uncompounded plates, sheets or strip	kg	Nil	Nil	0%
	4002.19.90 00	- - - Other	kg	25%	Nil	0%
	4002.20	- Butadiene rubber (BR):				
	4002.20.10 00	- - In primary forms	kg	Nil	Nil	0%
	4002.20.90	- - Other:				
	4002.20.90 10	- - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil	0%
	4002.20.90 90	- - - Other	kg	25%	Nil	0%
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):				
	4002.31	- - Isobutene-isoprene (butyl) rubber (IIR):				
	4002.31.10 00	- - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil	0%
	4002.31.90 00	- - - Other	kg	Nil	Nil	0%
	4002.39	- - Other:				
	4002.39.10 00	- - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil	0%
	4002.39.90 00	- - - Other	kg	Nil	Nil	0%
		- Chloroprene (chlorobutadiene) rubber (CR):				
	4002.41.00 00	- - Latex	kg	Nil	Nil	0%
	4002.49	- - Other:				
	4002.49.10 00	- - - In primary forms	kg	Nil	Nil	0%
	4002.49.90	- - - Other:				
	4002.49.90 10	- - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil	0%
	4002.49.90 90	- - - - Other	kg	25%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Acrylonitrile-butadiene rubber (NBR):				
	4002.51.00 00	- - Latex	kg	Nil	Nil	0%
	4002.59	- - Other:				
	4002.59.10 00	- - - In primary forms	kg	Nil	Nil	0%
	4002.59.90	- - - Other:				
	4002.59.90 10	- - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil	0%
	4002.59.90 90	- - - - Other	kg	25%	Nil	0%
	4002.60	- Isoprene rubber (IR):				
	4002.60.10 00	- - In primary forms	kg	Nil	Nil	0%
	4002.60.90 00	- - Other	kg	25%	Nil	0%
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):				
	4002.70.10 00	- - In primary forms	kg	Nil	Nil	0%
	4002.70.90	- - Other:				
	4002.70.90 10	- - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil	0%
	4002.70.90 90	- - - Other	kg	25%	Nil	0%
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:				
	4002.80.10 00	- - Mixtures of natural rubber latex with synthetic rubber latex	kg	25%	Nil	0%
	4002.80.90 00	- - Other	kg	25%	Nil	0%
		- Other:				
	4002.91.00 00	- - Latex	kg	Nil	Nil	0%
	4002.99	- - Other:				
	4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip:				
	4002.99.20 10	- - - - Unvulcanised uncompounded plates, sheets or strip	kg	Nil	Nil	0%
	4002.99.20 20	- - - - In primary forms	kg	Nil	Nil	0%
	4002.99.90 00	- - - Other	kg	25%	Nil	0%
40.03	4003.00.00 00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	25%	Nil	0%
40.04	4004.00.00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	25%	Nil	0%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.06	4005.10	- Compounded with carbon black or silica:				
	4005.10.10 00	- - Of natural gums	kg	30%	Nil	0%
	4005.10.90 00	- - Other	kg	25%	Nil	0%
	4005.20.00 00	- Solutions; dispersions other than those of subheading 4005.10	kg	30%	Nil	0%
		- Other:				
	4005.91	- - Plates, sheets and strip:				
	4005.91.10 00	- - - Of natural gums	kg	30%	Nil	0%
	4005.91.90 00	- - - Other	kg	25%	Nil	0%
	4005.99	- - Other:				
	4005.99.10 00	- - - Latex	kg	Nil	Nil	0%
	4005.99.90	- - - Other:				
	4005.99.90 10	- - - - Natural rubber compounded with substances other than carbon or silica	kg	5%	Nil	0%
	4005.99.90 90	- - - - Other	kg	25%	Nil	0%
		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.				
	4006.10.00 00	- "Camel-back" strips for retreading rubber tyres	kg	25%	Nil	0%
	4006.90	- Other:				
	4006.90.10	- - Of natural gums:				
	4006.90.10 10	- - - Articles	kg	5%	Nil	0%
	4006.90.10 90	- - - Other	kg	30%	Nil	0%
	4006.90.90 00	- - Other	kg	25%	Nil	0%
40.07	4007.00.00 00	Vulcanised rubber thread and cord.	kg	15%	Nil	0%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.				
		- Of cellular rubber:				
	4008.11	- - Plates, sheets and strip:				
	4008.11.10 00	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5%	Nil	0%
	4008.11.20 00	- - - Other, floor tiles and wall tiles	kg	30%	Nil	0%
	4008.11.90	- - - Other:				
	4008.11.90 10	- - - - Water stop	kg	30%	Nil	0%
	4008.11.90 20	- - - - Rubber soling sheet	kg	30%	Nil	0%
	4008.11.90 90	- - - - Other	kg	30%	Nil	0%
	4008.19.00 00	- - Other	kg	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.09	4008.21	- Of non-cellular rubber:				
	4008.21.10 00	- - Plates, sheets and strip:				
		- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5%	Nil	0%
	4008.21.20 00	- - - Other, floor tiles and wall tiles	kg	30%	Nil	0%
	4008.21.90	- - - Other:				
	4008.21.90 10	- - - - Structural bearings, including bridge bearings	kg	30%	Nil	0%
	4008.21.90 20	- - - - Rail pad	kg	30%	Nil	0%
	4008.21.90 30	- - - - Water stop	kg	30%	Nil	0%
	4008.21.90 40	- - - - Rubber soling sheet	kg	30%	Nil	0%
	4008.21.90 90	- - - - Other	kg	30%	Nil	0%
	4008.29.00 00	- - Other	kg	30%	Nil	0%
		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 00	- - Without fittings	kg	30%	Nil	0%
	4009.12	- - With fittings:				
	4009.12.10 00	- - - Mining slurry suction and discharge hoses	kg	30%	Nil	0%
	4009.12.90 00	- - - Other	kg	30%	Nil	0%
		- Reinforced or otherwise combined only with metal:				
	4009.21	- - Without fittings:				
	4009.21.10 00	- - - Mining slurry suction and discharge hoses	kg	30%	Nil	0%
	4009.21.90 00	- - - Other	kg	30%	Nil	0%
	4009.22	- - With fittings:				
	4009.22.10 00	- - - Mining slurry suction and discharge hoses	kg	30%	Nil	0%
	4009.22.90 00	- - - Other	kg	30%	Nil	0%
		- Reinforced or otherwise combined only with textile materials:				
	4009.31	- - Without fittings:				
	4009.31.10 00	- - - Mining slurry suction and discharge hoses	kg	30%	Nil	0%
		- - - Other:				
	4009.31.91 00	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	30%	Nil	0%
	4009.31.99 00	- - - - Other	kg	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.10	4009.32	- - With fittings:				
	4009.32.10 00	- - - Mining slurry suction and discharge hoses	kg	30%	Nil	0%
	4009.32.90 00	- - - Other	kg	30%	Nil	0%
		- Reinforced or otherwise combined with other materials:				
	4009.41.00 00	- - Without fittings	kg	30%	Nil	0%
	4009.42	- - With fittings:				
	4009.42.10 00	- - - Mining slurry suction and discharge hoses	kg	30%	Nil	0%
	4009.42.90 00	- - - Other	kg	30%	Nil	0%
		Conveyor or transmission belts or belting, of vulcanised rubber.				
		- Conveyor belts or belting:				
	4010.11.00 00	- - Reinforced only with metal	kg	30%	Nil	0%
	4010.12.00 00	- - Reinforced only with textile materials	kg	30%	Nil	0%
	4010.19.00 00	- - Other	kg	30%	Nil	0%
		- Transmission belts or belting:				
	4010.31.00 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	30%	Nil	0%
	4010.32.00 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	30%	Nil	0%
	4010.33.00 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	30%	Nil	0%
	4010.34.00 00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	30%	Nil	0%
	4010.35.00 00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	30%	Nil	0%
	4010.36.00 00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	30%	Nil	0%
	4010.39.00	- - Other:				
	4010.39.00 10	- - - Of an trapezoidal cross-section (V-belts) other than those of subheading 4010.31.00 00, 4010.32.00 00, 4010.33.00 00 and 4010.34.00 00	kg	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.11	4010.39.00 90	- - - Other	kg	30%	Nil	0%
		New pneumatic tyres, of rubber.				
	4011.10.00 00	- Of a kind used on motor cars (including station wagons and racing cars)	u	40%	Nil	0%
	4011.20	- Of a kind used on buses or lorries:				
	4011.20.10 00	- - Of a width not exceeding 450 mm	u	40%	Nil	0%
	4011.20.90 00	- - Other	u	40%	Nil	0%
	4011.30.00 00	- Of a kind used on aircraft	u	5%	Nil	0%
	4011.40.00 00	- Of a kind used on motorcycles	u	30%	Nil	0%
	4011.50.00 00	- Of a kind used on bicycles	u	30%	Nil	0%
		- Other, having a "herring bone" or similar tread:				
	4011.61	- - Of a kind used on agricultural or forestry vehicles and machines:				
	4011.61.10 00	- - - Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30	u	30%	Nil	0%
	4011.61.90 00	- - - Other	u	5%	Nil	0%
	4011.62	- - Of a kind used on constructions or industrial handling vehicle and machines and having a rim size not exceeding 61 cm:				
	4011.62.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines:				
	4011.62.10 10	- - - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil	0%
	4011.62.10 20	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil	0%
	4011.62.90 00	- - - Other	u	5%	Nil	0%
	4011.63	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm:				
	4011.63.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines:				
	4011.63.10 10	- - - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4011.63.10 20	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil	0%
	4011.63.90 00	- - - Other	u	5%	Nil	0%
	4011.69.00 00	- - Other	u	5%	Nil	0%
	4011.92	- - Other:				
	4011.92.10	- - Of a kind used on agricultural or forestry vehicles and machines:				
	4011.92.10 10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows:				
	4011.92.10 10	- - - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil	0%
	4011.92.10 20	- - - - Of a kind used on wheel-barrows	u	30%	Nil	0%
	4011.92.90 00	- - - Other	u	5%	Nil	0%
	4011.93	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm:				
	4011.93.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines:				
	4011.93.10 10	- - - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil	0%
	4011.93.10 20	- - - - Of a kind used on wheel-barrows	u	30%	Nil	0%
	4011.93.10 30	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil	0%
	4011.93.90 00	- - - Other	u	5%	Nil	0%
	4011.94	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm:				
	4011.94.10 00	- - - Of a kind used on machinery of heading 84.29 or 84.30	u	30%	Nil	0%
	4011.94.20	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines:				
	4011.94.20 10	- - - - Of a kind used on tractors	u	30%	Nil	0%
	4011.94.20 20	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil	0%
	4011.94.90 00	- - - Other	u	5%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.12	4011.99	- - Other:				
	4011.99.10 00	- - - Of a kind used on vehicles of Chapter 87	u	5%	Nil	0%
	4011.99.20 00	- - - Of a kind used on machinery of heading 84.29 or 84.30	u	5%	Nil	0%
	4011.99.30 00	- - - Other, of a width exceeding 450 mm	u	5%	Nil	0%
	4011.99.90 00	- - - Other	u	5%	Nil	0%
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.				
		- Retreaded tyres:				
	4012.11.00 00	- - Of a kind used on motor cars (including station wagons and racing cars)	u	30%	Nil	0%
	4012.12	- - Of a kind used on buses or lorries:				
	4012.12.10 00	- - - Of a width not exceeding 450 mm	u	30%	Nil	0%
	4012.12.90 00	- - - Other	u	30%	Nil	0%
	4012.13.00 00	- - Of a kind used on aircraft	u	5%	Nil	0%
	4012.19	- - Other:				
	4012.19.10 00	- - - Of a kind used on motorcycles	u	30%	Nil	0%
	4012.19.20 00	- - - Of a kind used on bicycles	u	30%	Nil	0%
	4012.19.30 00	- - - Of a kind used on machinery of heading 84.29 or 84.30	u	30%	Nil	0%
	4012.19.40	- - - Of a kind used on other vehicles of Chapter 87:				
	4012.19 40 20	- - - - Of a kind used on tractors	u	30%	Nil	0%
	4012.19 40 90	- - - - Other	u	5%	Nil	0%
	4012.19.90	- - - Other:				
	4012.19.90 40	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil	0%
	4012.19.90 90	- - - - Other	u	5%	Nil	0%
	4012.20	- Used pneumatic tyres:				
	4012.20.10 00	- - Of a kind used on motor cars (including station wagons, racing cars)	u	30%	Nil	0%
		- - Of a kind used on buses or lorries:				
	4012.20.21 00	- - - Of a width not exceeding 450 mm	u	30%	Nil	0%
	4012.20.29 00	- - - Other	u	30%	Nil	0%
	4012.20.30 00	- - Of a kind used on aircraft	u	5%	Nil	0%
	4012.20.40 00	- - Of a kind used on motorcycles	u	30%	Nil	0%
	4012.20.50 00	- - Of a kind used on bicycles	u	30%	Nil	0%
	4012.20.60 00	- - Of a kind used on machinery of heading 84.29 or 84.30	u	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4012.20.70	- - Of a kind used on other vehicles of Chapter 87:				
	4012.20.70 20	- - - Of a kind used on tractors	u	30%	Nil	0%
	4012.20.70 90	- - - Other	u	5%	Nil	0%
		- - Other:				
	4012.20.91 00	- - - Buffed tyres	u	30%	Nil	0%
	4012.20.99	- - - Other:				
	4012.20.99 30	- - - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil	0%
	4012.20.99 90	- - - - Other	u	5%	Nil	0%
	4012.90	- Other:				
		- - Solid tyres:				
	4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm:				
	4012.90.14 11	- - - - Of a kind used on straddle carriers of subheading 8426.12.00 00	kg	30%	Nil	0%
	4012.90.14 12	- - - - Of a kind used on works trucks of subheading 8426.41.00 00	kg	30%	Nil	0%
	4012.90.14 13	- - - - Of a kind used on self-propelled trucks, powered by an electric motor, of subheading 8427.10.00 00	kg	30%	Nil	0%
	4012.90.14 14	- - - - Of a kind used on self-propelled trucks of subheading 8427.20.00 00	kg	30%	Nil	0%
	4012.90.14 19	- - - - Other	kg	30%	Nil	0%
	4012.90.15 00	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	kg	30%	Nil	0%
	4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm:				
	4012.90.16 11	- - - - Of a kind used on straddle carriers of subheading 8426.12.00 00	kg	30%	Nil	0%
	4012.90.16 12	- - - - Of a kind used on works trucks of subheading 8426.41.00 00	kg	30%	Nil	0%
	4012.90.16 13	- - - - Of a kind used on self-propelled trucks, powered by an electric motor, of subheading 8427.10.00 00	kg	30%	Nil	0%
	4012.90.16 14	- - - - Of a kind used on other self-propelled trucks of subheading 8427.20.00 00	kg	30%	Nil	0%
	4012.90.16 19	- - - - Other	kg	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.13	4012.90.19	- - - Other:				
	4012.90.19 10	- - - - Not exceeding 250 mm in external diameter	kg	30%	Nil	0%
	4012.90.19 90	- - - - Other	kg	30%	Nil	0%
		- - Cushion tyres:				
	4012.90.21 00	- - - Of a width not exceeding 450 mm	kg	5%	Nil	0%
	4012.90.22 00	- - - Of a width exceeding 450 mm	kg	5%	Nil	0%
	4012.90.70 00	- - Replaceable tyre treads of a width not exceeding 450 mm	kg	30%	Nil	0%
	4012.90.80 00	- - Tyre flaps	kg	5%	Nil	0%
	4012.90.90	- - Other:				
	4012.90.90 10	- - - - Replaceable tyre treads of a width exceeding 450 mm	kg	30%	Nil	0%
	4012.90.90 90	- - - - Other	kg	5%	Nil	0%
		Inner tubes, of rubber.				
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:				
		- - Of a kind used on motor cars (including station wagons and racing cars):				
	4013.10.11 00	- - - Suitable for fitting to tyres of a width not exceeding 450mm	u	30%	Nil	0%
	4013.10.19 00	- - - Suitable for fitting to tyres of a width exceeding 450mm	u	30%	Nil	0%
		- - Of a kind used on buses or lorries:				
	4013.10.21 00	- - - Suitable for fitting to tyres of a width not exceeding 450mm	u	30%	Nil	0%
	4013.10.29 00	- - - Suitable for fitting to tyres of a width exceeding 450mm	u	30%	Nil	0%
	4013.20.00 00	- Of a kind used on bicycles	u	30%	Nil	0%
	4013.90	- Other:				
		- - Of a kind used on machinery of heading 84.29 or 84.30:				
	4013.90.11 00	- - - Suitable for fitting to tyres of a width not exceeding 450mm	u	30%	Nil	0%
	4013.90.19 00	- - - Suitable for fitting to tyres of a width exceeding 450mm	u	30%	Nil	0%
	4013.90.20 00	- - Of a kind used on motorcycles	u	30%	Nil	0%
		- - Of a kind used on other vehicles of Chapter 87:				
	4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450mm:				
	4013.90.31 10	- - - - Of a kind used on tractors	u	30%	Nil	0%
	4013.90.31 90	- - - - Other	u	30%	Nil	0%
	4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450mm:				
	4013.90.39 10	- - - - Of a kind used on tractors	u	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.14	4013.90.39 90	- - - - Other	u	30%	Nil	0%
	4013.90.40 00	- - Of a kind used on aircraft	u	5%	Nil	0%
		- - Other:				
	4013.90.91 00	- - - Suitable for fitting to tyres of a width not exceeding 450mm	u	30%	Nil	0%
	4013.90.99 00	- - - Suitable for fitting to tyres of a width exceeding 450 mm	u	30%	Nil	0%
		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.				
	4014.10.00 00	- Sheath contraceptives	kg	30%	Nil	0%
	4014.90	- Other:				
	4014.90.10 00	- - Teats for feeding bottles and similar articles	kg	15%	Nil	0%
	4014.90.40 00	- - Stoppers for pharmaceutical use	kg	5%	Nil	0%
40.15	4014.90.90	- - Other:				
	4014.90.90 10	- - - Finger stalls	kg	Nil	Nil	0%
	4014.90.90 20	- - - Hot water bottles	kg	5%	Nil	0%
	4014.90.90 90	- - - Other	kg	5%	Nil	0%
		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:				
	4015.11.00 10	- - - Of natural rubber	kg	Nil	Nil	0%
	4015.11.00 90	- - - Other	kg	Nil	Nil	0%
	4015.19.00	- - Other:				
40.16		- - - Natural rubber:				
	4015.19.00 11	- - - - Medical glove	kg	Nil	Nil	0%
	4015.19.00 19	- - - - Other	kg	Nil	Nil	0%
	4015.19.00 90	- - - Other	kg	Nil	Nil	0%
	4015.90	- Other:				
	4015.90.10 00	- - Lead aprons	kg	15%	Nil	0%
	4015.90.20 00	- - Divers' suits (wet suits)	kg	15%	Nil	0%
	4015.90.90 00	- - Other	kg	15%	Nil	0%
		Other articles of vulcanised rubber other than hard rubber.				
	4016.10	- Of cellular rubber:				
40.16	4016.10.10 00	- - Padding for articles of apparel or clothing accessories	kg	5%	Nil	0%
	4016.10.20 00	- - Floor tiles and wall tiles	kg	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4016.10.90 00	- - Other	kg	30%	Nil	0%
	4016.91	- Other:				
	4016.91.10 00	- - Floor coverings and mats:				
	4016.91.10 00	- - - Mats	kg	5%	Nil	0%
	4016.91.20 00	- - - Tiles	kg	5%	Nil	0%
	4016.91.90 00	- - - Other	kg	5%	Nil	0%
	4016.92	- Erasers:				
	4016.92.10 00	- - Eraser tips	kg	Nil	Nil	0%
	4016.92.90 00	- - Other	kg	5%	Nil	0%
	4016.93	- Gaskets, washers and other seals:				
	4016.93.10 00	- - Of a kind used to insulate the terminal leads of electrolytic capacitors	kg	5%	Nil	0%
	4016.93.20 00	- - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%	Nil	0%
	4016.93.90	- - Other:				
	4016.93.90 10	- - - Pipe seal rings	kg	5%	Nil	0%
	4016.93.90 90	- - - Other	kg	5%	Nil	0%
	4016.94.00 00	- Boat or dock fenders, whether or not inflatable	kg	5%	Nil	0%
	4016.95.00 00	- Other inflatable articles	kg	5%	Nil	0%
	4016.99	- Other:				
	4016.99.13 00	- - Parts and accessories of a kind used for vehicles of Chapter 87:				
	4016.99.13 00	- - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	kg	25%	Nil	0%
	4016.99.14 00	- - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	kg	25%	Nil	0%
	4016.99.15	- - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16:				
	4016.99.15 10	- - - - For motor vehicle of heading 87.09, 87.15 or 87.16	kg	5%	Nil	0%
	4016.99.15 20	- - - - For motor vehicle of heading 87.13	kg	5%	Nil	0%
	4016.99.16 00	- - - Bicycle mudguards	kg	30%	Nil	0%
	4016.99.17 00	- - - Bicycle parts	kg	5%	Nil	0%
	4016.99.18 00	- - - Other bicycle accessories	kg	25%	Nil	0%
	4016.99.19 00	- - - Other	kg	5%	Nil	0%
	4016.99.20 00	- - Parts and accessories of rotachutes of heading 88.04	kg	5%	Nil	0%
	4016.99.30 00	- - Rubber bands	kg	30%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
40.17	4016.99.40 00	- - - Wall tiles	kg	5%	Nil	0%
		- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:				
	4016.99.51 00	- - - - Rubber rollers	kg	5%	Nil	0%
	4016.99.52 00	- - - - Tyre mould bladders	kg	5%	Nil	0%
	4016.99.53 00	- - - - Electrical insulator hoods	kg	5%	Nil	0%
	4016.99.54 00	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	kg	5%	Nil	0%
	4016.99.59 00	- - - - Other	kg	5%	Nil	0%
	4016.99.60 00	- - - Rail pad	kg	5%	Nil	0%
	4016.99.70 00	- - - Structural bearings including bridge bearings	kg	5%	Nil	0%
	4016.99	- - - Other:				
	4016.99.91 00	- - - - Table coverings	kg	5%	Nil	0%
	4016.99.99 00	- - - - Other	kg	5%	Nil	0%
	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.				
	4017.00.10 00	- Floor tiles and wall tiles	kg	5%	Nil	0%
	4017.00.20 00	- Other articles of hard rubber	kg	5%	Nil	0%
	4017.00.90	- Other:				
	4017.00.90 10	- - Powder of hard rubber	kg	25%	Nil	0%
	4017.00.90 90	- - Other	kg	25%	Nil	0%

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

Chapter 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:				
	4101.20.10 00	- - Pre-tanned	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
41.02	4101.20.90 00	- - Other	kg	Nil	Nil	0%
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg:				
	4101.50.10 00	- - Pre-tanned	kg	Nil	Nil	0%
	4101.50.90 00	- - Other	kg	Nil	Nil	0%
	4101.90	- Other, including butts, bends and bellies:				
	4101.90.10 00	- - Pre-tanned	kg	Nil	Nil	0%
	4101.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- With wool on - Without wool on:	kg	Nil	Nil	0%
	4102.21.00 00	- - Pickled	kg	Nil	Nil	0%
41.03	4102.29	- - Other:				
	4102.29.10 00	- - - Pre-tanned	kg	Nil	Nil	0%
	4102.29.90 00	- - - Other	kg	Nil	Nil	0%
		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	- Of reptiles:				
	4103.20.10	- - Pre-tanned:				
	4103.20.10 10	- - - Crocodiles	kg	Nil	Nil	0%
	4103.20.10 90	- - - Other	kg	Nil	Nil	0%
	4103.20.90	- - Other:				
	4103.20.90 10	- - - Crocodiles	kg	Nil	Nil	0%
	4103.20.90 90	- - - Other	kg	Nil	Nil	0%
	4103.30.00 00	- Of swine	kg	Nil	Nil	0%
	4103.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Full grains, unsplit; grain splits	kg	Nil	Nil	0%
	4104.19.00 00	- - Other	kg	Nil	Nil	0%
		- In the dry state (crust):				
41.05	4104.41.00 00	- - Full grains, unsplit; grain splits	kg	Nil	Nil	0%
	4104.49.00 00	- - Other	kg	Nil	Nil	0%
		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.				
	4105.10.00 00	- In the wet state (including wet-blue)	kg	Nil	Nil	0%
	4105.30.00 00	- In the dry state (crust)	kg	Nil	Nil	0%
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 00	- - In the wet state (including wet-blue)	kg	Nil	Nil	0%
	4106.22.00 00	- - In the dry state (crust)	kg	Nil	Nil	0%
		- Of swine:				
	4106.31.00 00	- - In the wet state (including wet-blue)	kg	10%	Nil	0%
	4106.32.00 00	- - In the dry state (crust)	kg	10%	Nil	0%
	4106.40	- Of reptiles:				
	4106.40.10 00	- - In the wet state (including wet-blue)	kg	Nil	Nil	0%
	4106.40.20 00	- - In the dry state (crust)	kg	Nil	Nil	0%
		- Other:				
	4106.91.00 00	- - In the wet state (including wet-blue)	kg	Nil	Nil	0%
	4106.92.00 00	- - In the dry state (crust)	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Full grains, unsplit	kg	Nil	Nil	0%
	4107.12.00 00	- - Grain splits	kg	Nil	Nil	0%
	4107.19.00 00	- - Other	kg	Nil	Nil	0%
		- Other, including sides:				
	4107.91.00 00	- - Full grains, unsplit	kg	Nil	Nil	0%
41.12		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.				
	4112.00.00 00		kg	Nil	Nil	0%
		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 00	- Of goats or kids	kg	Nil	Nil	0%
	4113.20.00 00	- Of swine	kg	10%	Nil	0%
	4113.30.00 00	- Of reptiles	kg	Nil	Nil	0%
	4113.90.00 00	- Other	kg	Nil	Nil	0%
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
	4114.10.00 00	- Chamois (including combination chamois) leather	kg	Nil	Nil	0%
	4114.20.00 00	- Patent leather and patent laminated leather; metallised leather	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
41.15	4115.10.00 00	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. - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	Nil	Nil	0%
	4115.20.00 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	Nil	Nil	0%

Chapter 42

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

Chapter Notes.

1. For the purposes 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 2 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).
 (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts 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).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
42.01	4201.00.00 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	Nil	Nil	0%
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.				
	4202.11.00 00	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:				
	4202.12	- - With outer surface of leather or of composition leather	u	Nil	Nil	0%
		- - With outer surface of plastics or of textile materials:				
		- - - School satchels:				
	4202.12.11 00	- - - - With outer surface of vulcanised fibre	u	Nil	Nil	0%
	4202.12.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	4202.12.91 00	- - - - With outer surface of vulcanised fibre	u	Nil	Nil	0%
	4202.12.99 00	- - - - Other	u	Nil	Nil	0%
	4202.19	- - Other:				
	4202.19.20 00	- - - With outer surface of paperboard	u	Nil	Nil	0%
	4202.19.90 00	- - - Other	u	Nil	Nil	0%
		- Handbags, whether or not with shoulder strap, including those without handle:				
	4202.21.00 00	- - With outer surface of leather or of composition leather	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
42.03	4202.22.00 00	- - With outer surface of plastic sheeting or of textile materials	u	Nil	Nil	0%
	4202.29.00 00	- - Other	u	Nil	Nil	0%
		- Articles of a kind normally carried in the pocket or in the handbag:				
	4202.31.00 00	- - With outer surface of leather or of composition leather	kg	Nil	Nil	0%
	4202.32.00 00	- - With outer surface of plastic sheeting or of textile materials	kg	Nil	Nil	0%
	4202.39	- - Other:				
	4202.39.10 00	- - - Of copper	kg	Nil	Nil	0%
	4202.39.20 00	- - - Of nickel	kg	Nil	Nil	0%
	4202.39.30 00	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	kg	Nil	Nil	0%
	4202.39.90 00	- - - Other	kg	Nil	Nil	0%
		- Other:				
	4202.91	- - With outer surface of leather or of composition leather:				
		- - - Sports bags:				
	4202.91.11 00	- - - - Bowling bags	kg	Nil	Nil	0%
	4202.91.19 00	- - - - Other	kg	Nil	Nil	0%
	4202.91.90 00	- - - Other	kg	Nil	Nil	0%
	4202.92	- - With outer surface of plastic sheeting or of textile materials:				
	4202.92.10 00	- - - Toiletry bags, of plastic sheeting	kg	Nil	Nil	0%
	4202.92.20 00	- - - Bowling bags	kg	Nil	Nil	0%
	4202.92.90 00	- - - Other	kg	Nil	Nil	0%
	4202.99	- - Other:				
	4202.99.10 00	- - - With outer surface of vulcanised fibre or paperboard	kg	Nil	Nil	0%
	4202.99.20 00	- - - Of copper	kg	Nil	Nil	0%
	4202.99.30 00	- - - Of nickel	kg	Nil	Nil	0%
	4202.99.40 00	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	kg	Nil	Nil	0%
	4202.99.90 00	- - - Other	kg	Nil	Nil	0%
		Articles of apparel and clothing accessories, of leather or of composition leather.				
	4203.10.00 00	- Articles of apparel	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
42.05	4203.21.00	- Gloves, mittens and mitts:				
	4203.21.00 10	- - Specially designed for use in sports:				
	4203.21.00 90	- - - Wrist guards for bowling	kg	Nil	Nil	0%
	4203.29	- - - Other	kg	Nil	Nil	0%
	4203.29	- - Other:				
	4203.29.10 00	- - - Protective work gloves	kg	Nil	Nil	0%
	4203.29.90 00	- - - Other	kg	Nil	Nil	0%
	4203.30.00 00	- Belts and bandoliers	kg	Nil	Nil	0%
	4203.40.00 00	- Other clothing accessories	kg	Nil	Nil	0%
	4205.00	Other articles of leather or of composition leather.				
	4205.00.10 00	- Boot laces; mats	kg	Nil	Nil	0%
	4205.00.20 00	- Industrial safety belts and harnesses	kg	Nil	Nil	0%
	4205.00.30 00	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	kg	Nil	Nil	0%
	4205.00.40 00	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	kg	Nil	Nil	0%
	4205.00.90 00	- Other	kg	Nil	Nil	0%
42.06	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.				
	4206.00.10 00	- Tobacco pouches	kg	Nil	Nil	0%
	4206.00.90	- Other:				
	4206.00.90 10	- - Catgut	kg	Nil	Nil	0%
	4206.00.90 20	- - Other	kg	Nil	Nil	0%

Chapter 43
Furskins and artificial fur; manufactures thereof

Chapter 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, sport 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).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Of mink, whole, with or without head, tail or paws	kg	Nil	Nil	0%
	4301.30.00 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	Nil	Nil	0%
	4301.60.00 00	- Of fox, whole, with or without head, tail or paws	kg	Nil	Nil	0%
	4301.80.00 00	- Other furskins, whole, with or without head, tail or paws	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
43.02	4301.90.00 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	Nil	Nil	0%
		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.				
	4302.11.00 00	- Whole skins, with or without head, tail or paws, not assembled:	kg	Nil	Nil	0%
	4302.19.00 00	- - Of mink	kg	Nil	Nil	0%
	4302.20.00 00	- - Other	kg	Nil	Nil	0%
43.03	4302.30.00 00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	Nil	Nil	0%
		- Whole skins and pieces or cuttings thereof, assembled	kg	Nil	Nil	0%
		Articles of apparel, clothing accessories and other articles of fur skin.				
	4303.10.00 00	- Articles of apparel and clothing accessories	kg	Nil	Nil	0%
	4303.90	- Other:				
43.04	4303.90.20 00	- - Articles for industrial uses	kg	Nil	Nil	0%
	4303.90.90 00	- - Other	kg	Nil	Nil	0%
		Artificial fur and articles thereof.				
	4304.00.10 00	- Artificial fur	kg	Nil	Nil	0%
	4304.00.20 00	- Articles for industrial uses	kg	Nil	Nil	0%
		- Other:				
	4304.00.91 00	- - Sports bags	kg	Nil	Nil	0%
	4304.00.99 00	- - Other	kg	Nil	Nil	0%

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

Chapter 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 subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheadings 4403.41 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	20%	Nil	0%
	4401.21.00 00	- - Coniferous	kg	20%	Nil	0%
	4401.22.00 00	- - Non-coniferous	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
44.02		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:				
	4401.31.00 00	- - Wood pellets	kg	20%	Nil	0%
	4401.39.00 00	- - Other	kg	20%	Nil	0%
		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.				
	4402.10.00 00	- Of bamboo	kg	20%	Nil	0%
44.03	4402.90	- Other:				
	4402.90.10 00	- - Of coconut shell	kg	20%	Nil	0%
	4402.90.90 00	- - Other	kg	20%	Nil	0%
		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.				
	4403.10	- Treated with paint, stains, creosote or other preservatives:				
	4403.10.10	- - Baulks, sawlogs and veneer logs:				
		- - - Heavy hardwoods:				
	4403.10.10 01	- - - - Of Balau (Selangan Batu)	m ³	Nil	15%	0%
	4403.10.10 02	- - - - Of Red Balau (Selangan Batu Merah)	m ³	Nil	15%	0%
	4403.10.10 03	- - - - Of Belian	m ³	Nil	15%	0%
	4403.10.10 04	- - - - Of Bitis	m ³	Nil	15%	0%
	4403.10.10 05	- - - - Of Chengal	m ³	Nil	15%	0%
	4403.10.10 06	- - - - Of Giam	m ³	Nil	15%	0%
	4403.10.10 07	- - - - Of Kekatong	m ³	Nil	15%	0%
	4403.10.10 08	- - - - Of Keranji	m ³	Nil	15%	0%
	4403.10.10 09	- - - - Of Malagangai	m ³	Nil	15%	0%
	4403.10.10 10	- - - - Of Penaga	m ³	Nil	15%	0%
	4403.10.10 11	- - - - Of Penyau	m ³	Nil	15%	0%
	4403.10.10 12	- - - - Of Resak	m ³	Nil	15%	0%
	4403.10.10 13	- - - - Of Tembusu	m ³	Nil	15%	0%
	4403.10.10 15	- - - - Other	m ³	Nil	15%	0%
		- - - Medium hardwoods:				
	4403.10.10 16	- - - - Of Bekak	m ³	Nil	15%	0%
	4403.10.10 17	- - - - Of Derum	m ³	Nil	15%	0%
	4403.10.10 18	- - - - Of Entapuloh	m ³	Nil	15%	0%
	4403.10.10 19	- - - - Of Geriting (Teruntum)	m ³	Nil	15%	0%
	4403.10.10 20	- - - - Of Kandis	m ³	Nil	15%	0%
	4403.10.10 21	- - - - Of Kasai	m ³	Nil	15%	0%
	4403.10.10 22	- - - - Of Kayu Malam	m ³	Nil	15%	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.10.10 23	- - - - Of Kelat (Ubah)	m ³	Nil	15%	0%
	4403.10.10 24	- - - - Of Keledang	m ³	Nil	15%	0%
	4403.10.10 25	- - - - Of Keruntum	m ³	Nil	15%	0%
	4403.10.10 26	- - - - Of Kulim	m ³	Nil	15%	0%
	4403.10.10 27	- - - - Of Mata Ulat	m ³	Nil	15%	0%
	4403.10.10 28	- - - - Of Mempening	m ³	Nil	15%	0%
	4403.10.10 29	- - - - Of Mengkulang (Kembang)	m ³	Nil	15%	0%
	4403.10.10 30	- - - - Of Meransi (Rabong)	m ³	Nil	15%	0%
	4403.10.10 31	- - - - Of Merawan (Gagil)	m ³	Nil	15%	0%
	4403.10.10 32	- - - - Of Merbatu	m ³	Nil	15%	0%
	4403.10.10 33	- - - - Of Merpauh	m ³	Nil	15%	0%
	4403.10.10 34	- - - - Of Mertas	m ³	Nil	15%	0%
	4403.10.10 35	- - - - Of Nyalin	m ³	Nil	15%	0%
	4403.10.10 36	- - - - Of Pauh Kijang	m ³	Nil	15%	0%
	4403.10.10 37	- - - - Of Perah	m ³	Nil	15%	0%
	4403.10.10 38	- - - - Of Petaling	m ³	Nil	15%	0%
	4403.10.10 39	- - - - Of Punah	m ³	Nil	15%	0%
	4403.10.10 40	- - - - Of Ranggu	m ³	Nil	15%	0%
	4403.10.10 41	- - - - Of Rengas	m ³	Nil	15%	0%
	4403.10.10 42	- - - - Of Semayur	m ³	Nil	15%	0%
	4403.10.10 43	- - - - Of Senumpul	m ³	Nil	15%	0%
	4403.10.10 44	- - - - Of Simpoh	m ³	Nil	15%	0%
	4403.10.10 45	- - - - Of Tampoi	m ³	Nil	15%	0%
	4403.10.10 46	- - - - Of Tualang (Tapang)	m ³	Nil	15%	0%
	4403.10.10 47	- - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	15%	0%
	4403.10.10 49	- - - - Other	m ³	Nil	15%	0%
		- - - Light hardwood:				
	4403.10.10 50	- - - - Of Acacia Mangium	m ³	Nil	15%	0%
	4403.10.10 51	- - - - Of Ara	m ³	Nil	15%	0%
	4403.10.10 52	- - - - Of Araucaria spp.	m ³	Nil	15%	0%
	4403.10.10 53	- - - - Of Babai	m ³	Nil	15%	0%
	4403.10.10 54	- - - - Of Batai	m ³	Nil	15%	0%
	4403.10.10 55	- - - - Of Bayur	m ³	Nil	15%	0%
	4403.10.10 56	- - - - Of Berangan	m ³	Nil	15%	0%
	4403.10.10 57	- - - - Of Bintangor	m ³	Nil	15%	0%
	4403.10.10 58	- - - - Of Binuang	m ³	Nil	15%	0%
	4403.10.10 59	- - - - Of Dedali	m ³	Nil	15%	0%
	4403.10.10 60	- - - - Of Durian	m ³	Nil	15%	0%
	4403.10.10 61	- - - - Of Eucalyptus	m ³	Nil	15%	0%
	4403.10.10 62	- - - - Of Geronggang (Serungan)	m ³	Nil	15%	0%
	4403.10.10 63	- - - - Of Gerutu	m ³	Nil	15%	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.10.10 64	- - - - Of Kedondong	m ³	Nil	15%	0%
	4403.10.10 65	- - - - Of Kelumpang	m ³	Nil	15%	0%
	4403.10.10 66	- - - - Of Kembang Semangkok	m ³	Nil	15%	0%
	4403.10.10 67	- - - - Of Ketapang	m ³	Nil	15%	0%
	4403.10.10 68	- - - - Of Kungkur	m ³	Nil	15%	0%
	4403.10.10 69	- - - - Of Laran	m ³	Nil	15%	0%
	4403.10.10 70	- - - - Of Limpaga (Surian)	m ³	Nil	15%	0%
	4403.10.10 71	- - - - Of Machang	m ³	Nil	15%	0%
	4403.10.10 72	- - - - Of Mahang	m ³	Nil	15%	0%
	4403.10.10 73	- - - - Of Medang	m ³	Nil	15%	0%
	4403.10.10 74	- - - - Of Melantai (Kawang)	m ³	Nil	15%	0%
	4403.10.10 75	- - - - Of Melunak	m ³	Nil	15%	0%
	4403.10.10 76	- - - - Of Mempisang (Karai)	m ³	Nil	15%	0%
	4403.10.10 77	- - - - Of Merbulan	m ³	Nil	15%	0%
	4403.10.10 78	- - - - Of Mersawa	m ³	Nil	15%	0%
	4403.10.10 79	- - - - Of Nyatoh	m ³	Nil	15%	0%
	4403.10.10 80	- - - - Of Nyatoh Kuning	m ³	Nil	15%	0%
	4403.10.10 81	- - - - Of Pelajau	m ³	Nil	15%	0%
	4403.10.10 82	- - - - Of Penarahan (Kumpang)	m ³	Nil	15%	0%
	4403.10.10 83	- - - - Of Perupok	m ³	Nil	15%	0%
	4403.10.10 84	- - - - Of Petai	m ³	Nil	15%	0%
	4403.10.10 85	- - - - Of Pulai (Pelai)	m ³	Nil	15%	0%
	4403.10.10 86	- - - - Of Rubberwood	m ³	Nil	15%	0%
	4403.10.10 87	- - - - Of Sengkuang	m ³	Nil	15%	0%
	4403.10.10 88	- - - - Of Sentang	m ³	Nil	15%	0%
	4403.10.10 89	- - - - Of Sepetir	m ³	Nil	15%	0%
	4403.10.10 90	- - - - Of Sesendok (Terbulan)	m ³	Nil	15%	0%
	4403.10.10 91	- - - - Of Terap	m ³	Nil	15%	0%
	4403.10.10 92	- - - - Of Terentang	m ³	Nil	15%	0%
	4403.10.10 93	- - - - Of Red Meranti	m ³	Nil	15%	0%
	4403.10.10 95	- - - - Other	m ³	Nil	15%	0%
	4403.10.10 99	- - - Other	m ³	Nil	15%	0%
	4403.10.90	- - Other:				
		- - - Heavy hardwoods:				
	4403.10.90 01	- - - - Of Balau (Selangan Batu)	m ³	Nil	Nil	0%
	4403.10.90 02	- - - - Of Red Balau (Selangan Batu Merah)	m ³	Nil	Nil	0%
	4403.10.90 03	- - - - Of Belian	m ³	Nil	Nil	0%
	4403.10.90 04	- - - - Of Bitis	m ³	Nil	Nil	0%
	4403.10.90 05	- - - - Of Chengal	m ³	Nil	Nil	0%
	4403.10.90 06	- - - - Of Giam	m ³	Nil	Nil	0%
	4403.10.90 07	- - - - Of Kekatong	m ³	Nil	Nil	0%
	4403.10.90 08	- - - - Of Keranji	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.10.90 09	- - - - Of Malagangai	m ³	Nil	Nil	0%
	4403.10.90 10	- - - - Of Penaga	m ³	Nil	Nil	0%
	4403.10.90 11	- - - - Of Penyau	m ³	Nil	Nil	0%
	4403.10.90 12	- - - - Of Resak	m ³	Nil	Nil	0%
	4403.10.90 13	- - - - Of Tembusu	m ³	Nil	Nil	0%
	4403.10.90 15	- - - - Other	m ³	Nil	Nil	0%
		- - - Medium hardwoods:				
	4403.10.90 16	- - - - Of Bekak	m ³	Nil	Nil	0%
	4403.10.90 17	- - - - Of Derum	m ³	Nil	Nil	0%
	4403.10.90 18	- - - - Of Entapuloh	m ³	Nil	Nil	0%
	4403.10.90 19	- - - - Of Geriting (Teruntum)	m ³	Nil	Nil	0%
	4403.10.90 20	- - - - Of Kandis	m ³	Nil	Nil	0%
	4403.10.90 21	- - - - Of Kasai	m ³	Nil	Nil	0%
	4403.10.90 22	- - - - Of Kayu Malam	m ³	Nil	Nil	0%
	4403.10.90 23	- - - - Of Kelat (Ubah)	m ³	Nil	Nil	0%
	4403.10.90 24	- - - - Of Keledang	m ³	Nil	Nil	0%
	4403.10.90 25	- - - - Of Keruntum	m ³	Nil	Nil	0%
	4403.10.90 26	- - - - Of Kulim	m ³	Nil	Nil	0%
	4403.10.90 27	- - - - Of Mata Ulat	m ³	Nil	Nil	0%
	4403.10.90 28	- - - - Of Mempening	m ³	Nil	Nil	0%
	4403.10.90 29	- - - - Of Mengkulang				
		(Kembang)	m ³	Nil	Nil	0%
	4403.10.90 30	- - - - Of Meransi (Rabong)	m ³	Nil	Nil	0%
	4403.10.90 31	- - - - Of Merawan (Gagil)	m ³	Nil	Nil	0%
	4403.10.90 32	- - - - Of Merbatu	m ³	Nil	Nil	0%
	4403.10.90 33	- - - - Of Merpauh	m ³	Nil	Nil	0%
	4403.10.90 34	- - - - Of Mertas	m ³	Nil	Nil	0%
	4403.10.90 35	- - - - Of Nyalin	m ³	Nil	Nil	0%
	4403.10.90 36	- - - - Of Pauh Kijang	m ³	Nil	Nil	0%
	4403.10.90 37	- - - - Of Perah	m ³	Nil	Nil	0%
	4403.10.90 38	- - - - Of Petaling	m ³	Nil	Nil	0%
	4403.10.90 39	- - - - Of Punah	m ³	Nil	Nil	0%
	4403.10.90 40	- - - - Of Ranggu	m ³	Nil	Nil	0%
	4403.10.90 41	- - - - Of Rengas	m ³	Nil	Nil	0%
	4403.10.90 42	- - - - Of Semayur	m ³	Nil	Nil	0%
	4403.10.90 43	- - - - Of Senumpul	m ³	Nil	Nil	0%
	4403.10.90 44	- - - - Of Simpoh	m ³	Nil	Nil	0%
	4403.10.90 45	- - - - Of Tampoi	m ³	Nil	Nil	0%
	4403.10.90 46	- - - - Of Tualang (Tapang)	m ³	Nil	Nil	0%
	4403.10.90 47	- - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil	0%
	4403.10.90 49	- - - - Other	m ³	Nil	Nil	0%
		- - - Light hardwoods:				
	4403.10.90 50	- - - - Of Acacia Mangium	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.10.90 51	- - - - Of Ara	m ³	Nil	Nil	0%
	4403.10.90 52	- - - - Of Araucaria spp.	m ³	Nil	Nil	0%
	4403.10.90 53	- - - - Of Babai	m ³	Nil	Nil	0%
	4403.10.90 54	- - - - Of Batai	m ³	Nil	Nil	0%
	4403.10.90 55	- - - - Of Bayur	m ³	Nil	Nil	0%
	4403.10.90 56	- - - - Of Berangan	m ³	Nil	Nil	0%
	4403.10.90 57	- - - - Of Bintangor	m ³	Nil	Nil	0%
	4403.10.90 58	- - - - Of Binuang	m ³	Nil	Nil	0%
	4403.10.90 59	- - - - Of Dedali	m ³	Nil	Nil	0%
	4403.10.90 60	- - - - Of Durian	m ³	Nil	Nil	0%
	4403.10.90 61	- - - - Of Eucalyptus	m ³	Nil	Nil	0%
	4403.10.90 62	- - - - Of Geronggang (Serungan)	m ³	Nil	Nil	0%
	4403.10.90 63	- - - - Of Gerutu	m ³	Nil	Nil	0%
	4403.10.90 64	- - - - Of Kedondong	m ³	Nil	Nil	0%
	4403.10.90 65	- - - - Of Kelumpang	m ³	Nil	Nil	0%
	4403.10.90 66	- - - - Of Kembang Semangkok	m ³	Nil	Nil	0%
	4403.10.90 67	- - - - Of Ketapang	m ³	Nil	Nil	0%
	4403.10.90 68	- - - - Of Kungkur	m ³	Nil	Nil	0%
	4403.10.90 69	- - - - Of Laran	m ³	Nil	Nil	0%
	4403.10.90 70	- - - - Of Limpaga (Surian)	m ³	Nil	Nil	0%
	4403.10.90 71	- - - - Of Machang	m ³	Nil	Nil	0%
	4403.10.90 72	- - - - Of Mahang	m ³	Nil	Nil	0%
	4403.10.90 73	- - - - Of Medang	m ³	Nil	Nil	0%
	4403.10.90 74	- - - - Of Melantai (Kawang)	m ³	Nil	Nil	0%
	4403.10.90 75	- - - - Of Melunak	m ³	Nil	Nil	0%
	4403.10.90 76	- - - - Of Mempisang (Kurai)	m ³	Nil	Nil	0%
	4403.10.90 77	- - - - Of Merbulan	m ³	Nil	Nil	0%
	4403.10.90 78	- - - - Of Mersawa	m ³	Nil	Nil	0%
	4403.10.90 79	- - - - Of Nyatoh	m ³	Nil	Nil	0%
	4403.10.90 80	- - - - Of Nyatoh Kuning	m ³	Nil	Nil	0%
	4403.10.90 81	- - - - Of Pelajau	m ³	Nil	Nil	0%
	4403.10.90 82	- - - - Of Penarahan (Kumpang)	m ³	Nil	Nil	0%
	4403.10.90 83	- - - - Of Perupok	m ³	Nil	Nil	0%
	4403.10.90 84	- - - - Of Petai	m ³	Nil	Nil	0%
	4403.10.90 85	- - - - Of Pulai (Pelai)	m ³	Nil	Nil	0%
	4403.10.90 86	- - - - Of Rubberwood	m ³	Nil	Nil	0%
	4403.10.90 87	- - - - Of Sengkuang	m ³	Nil	Nil	0%
	4403.10.90 88	- - - - Of Sentang	m ³	Nil	Nil	0%
	4403.10.90 89	- - - - Of Sepetir	m ³	Nil	Nil	0%
	4403.10.90 90	- - - - Of Sesendok (Terbulan)	m ³	Nil	Nil	0%
	4403.10.90 91	- - - - Of Terap	m ³	Nil	Nil	0%
	4403.10.90 92	- - - - Of Terentang	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.10.90 93	- - - - Of Red Meranti	m ³	Nil	Nil	0%
	4403.10.90 95	- - - - Other	m ³	Nil	Nil	0%
	4403.10.90 99	- - - Other	m ³	Nil	Nil	0%
	4403.20	- Other, coniferous:				
	4403.20.10	- - Baulks, sawlogs and veneer logs:				
	4403.20.10 10	- - - Baulks	m ³	Nil	15%	0%
	4403.20.10 20	- - - Sawlogs and veneer logs	m ³	Nil	15%	0%
	4403.20.90	- - Other:				
	4403.20.90 10	- - - Of pulpwood	m ³	Nil	Nil	0%
	4403.20.90 20	- - - Poles, piles and other round wood	m ³	Nil	Nil	0%
	4403.20.90 90	- - - Other	m ³	Nil	Nil	0%
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter:				
	4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:				
	4403.41.10	- - - Baulks, sawlogs and veneer logs:				
		- - - - Baulks:				
	4403.41.10 11	- - - - - Of Dark Red Meranti (Obar Suluk)	m ³	Nil	15%	0%
	4403.41.10 12	- - - - - Of Light Red Meranti (Red Seraya)	m ³	Nil	15%	0%
	4403.41.10 13	- - - - - Of Meranti Bakau	m ³	Nil	15%	0%
		- - - - Sawlogs and veneer logs:				
	4403.41.10 21	- - - - - Of Dark Red Meranti (Obar Suluk)	m ³	Nil	15%	0%
	4403.41.10 22	- - - - - Of Light Red Meranti (Red Seraya)	m ³	Nil	15%	0%
	4403.41.10 23	- - - - - Of Meranti Bakau	m ³	Nil	15%	0%
	4403.41.90	- - - Other:				
		- - - - Poles, piles and other round wood:				
	4403.41.90 31	- - - - - Of Dark Red Meranti (Obar Suluk)	m ³	Nil	Nil	0%
	4403.41.90 32	- - - - - Of Light Red Meranti (Red Seraya)	m ³	Nil	Nil	0%
	4403.41.90 33	- - - - - Of Meranti Bakau	m ³	Nil	Nil	0%
		- - - - Other:				
	4403.41.90 91	- - - - - Of Dark Red Meranti	m ³	Nil	Nil	0%
	4403.41.90 92	- - - - - Of Light Red Meranti	m ³	Nil	Nil	0%
	4403.41.90 93	- - - - - Of Meranti Bakau	m ³	Nil	Nil	0%
	4403.49	- - Other:				
	4403.49.10	- - - Baulks, sawlogs and veneer logs:				
		- - - - Baulks:				
	4403.49.10 11	- - - - - Of Kapur	m ³	Nil	15%	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.49.10 12	- - - - - Of Keruing	m ³	Nil	15%	0%
	4403.49.10 13	- - - - - Of Ramin	m ³	Nil	15%	0%
	4403.49.10 14	- - - - - Of Balau (Selangan Batu) and Red Balau (Selangan Batu Merah)	m ³	Nil	15%	0%
	4403.49.10 15	- - - - - Of Nyatoh and Nyatoh Kuning	m ³	Nil	15%	0%
	4403.49.10 16	- - - - - Of Merawan (Gagil)	m ³	Nil	15%	0%
	4403.49.10 17	- - - - - Of Sepetir	m ³	Nil	15%	0%
	4403.49.10 19	- - - - - Other	m ³	Nil	15%	0%
		- - - - - Sawlogs and veneer logs:				
	4403.49.10 21	- - - - - Of Kapur	m ³	Nil	15%	0%
	4403.49.10 22	- - - - - Of Keruing	m ³	Nil	15%	0%
		- - - - - Of Ramin:				
	4403.49.10 23	- - - - - - In the rough	m ³	Nil	15%	0%
	4403.49.10 24	- - - - - - Roughly squared	m ³	Nil	15%	0%
	4403.49.10 25	- - - - - Of Balau (Selangan Batu) and Red Balau (Selangan Batu Merah)	m ³	Nil	15%	0%
	4403.49.10 26	- - - - - Of Nyatoh and Nyatoh Kuning	m ³	Nil	15%	0%
	4403.49.10 27	- - - - - Of Merawan (Gagil)	m ³	Nil	15%	0%
	4403.49.10 28	- - - - - Of Sepetir	m ³	Nil	15%	0%
	4403.49.10 29	- - - - - Other	m ³	Nil	15%	0%
	4403.49.90	- - - Other:				
		- - - - Poles, piles and other round wood:				
	4403.49.90 31	- - - - - Of Kapur	m ³	Nil	Nil	0%
	4403.49.90 32	- - - - - Of Keruing	m ³	Nil	Nil	0%
	4403.49.90 33	- - - - - Of Ramin	m ³	Nil	Nil	0%
	4403.49.90 34	- - - - - Of Balau (Selangan Batu) and Red Balau (Selangan Batu Merah)	m ³	Nil	Nil	0%
	4403.49.90 35	- - - - - Of Nyatoh and Nyatoh Kuning	m ³	Nil	Nil	0%
	4403.49.90 36	- - - - - Of Merawan (Gagil)	m ³	Nil	Nil	0%
	4403.49.90 37	- - - - - Of Sepetir	m ³	Nil	Nil	0%
	4403.49.90 39	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Other:				
	4403.49.90 91	- - - - - Of Kapur	m ³	Nil	Nil	0%
	4403.49.90 92	- - - - - Of Keruing	m ³	Nil	Nil	0%
	4403.49.90 93	- - - - - Of Ramin	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.49.90 94	- - - - - Of Balau (Selangan Batu) and Red Balau (Selangan Batu Merah)	m ³	Nil	Nil	0%
	4403.49.90 95	- - - - - Of Nyatoh and Nyatoh Kuning	m ³	Nil	Nil	0%
	4403.49.90 96	- - - - - Of Merawan (Gagil)	m ³	Nil	Nil	0%
	4403.49.90 97	- - - - - Of Sepetir	m ³	Nil	Nil	0%
	4403.49.90 99	- - - - - Other	m ³	Nil	Nil	0%
		- Other:				
	4403.91	- - Of oak (<i>Quercus spp.</i>):				
	4403.91.10	- - - Baulks, sawlogs and veneer logs:				
	4403.91.10 10	- - - - Baulks	m ³	Nil	15%	0%
	4403.91.10 20	- - - - Sawlogs and veneer logs	m ³	Nil	15%	0%
	4403.91.90	- - - Other:				
	4403.91.90 30	- - - - Poles, piles and other round wood	m ³	Nil	Nil	0%
	4403.91.90 90	- - - - Other	m ³	Nil	Nil	0%
	4403.92	- - Of beech (<i>Fagus spp.</i>):				
	4403.92.10	- - - Baulks, sawlogs and veneer logs:				
	4403.92.10 10	- - - - Baulks	m ³	Nil	15%	0%
	4403.92.10 20	- - - - Sawlogs and veneer logs	m ³	Nil	15%	0%
	4403.92.90	- - - Other:				
	4403.92.90 30	- - - - Poles, piles and other round wood	m ³	Nil	Nil	0%
	4403.92.90 90	- - - - Other	m ³	Nil	Nil	0%
	4403.99	- - Other:				
	4403.99.10	- - - Baulks, sawlogs and veneer logs:				
		- - - - Heavy hardwoods:				
	4403.99.10 03	- - - - - Of Belian	m ³	Nil	15%	0%
	4403.99.10 04	- - - - - Of Bitis	m ³	Nil	15%	0%
	4403.99.10 05	- - - - - Of Chengal	m ³	Nil	15%	0%
	4403.99.10 06	- - - - - Of Giam	m ³	Nil	15%	0%
	4403.99.10 07	- - - - - Of Kekatong	m ³	Nil	15%	0%
	4403.99.10 08	- - - - - Of Keranji	m ³	Nil	15%	0%
	4403.99.10 09	- - - - - Of Malagangai	m ³	Nil	15%	0%
	4403.99.10 10	- - - - - Of Penaga	m ³	Nil	15%	0%
	4403.99.10 11	- - - - - Of Penyau	m ³	Nil	15%	0%
	4403.99.10 12	- - - - - Of Resak	m ³	Nil	15%	0%
	4403.99.10 13	- - - - - Of Tembusu	m ³	Nil	15%	0%
	4403.99.10 15	- - - - - Other	m ³	Nil	15%	0%
		- - - - Medium hardwoods:				
	4403.99.10 16	- - - - - Of Bekak	m ³	Nil	15%	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.99.10 17	- - - - - Of Derum	m ³	Nil	15%	0%
	4403.99.10 18	- - - - - Of Entapuloh	m ³	Nil	15%	0%
	4403.99.10 19	- - - - - Of Geriting				
		(Teruntum)	m ³	Nil	15%	0%
	4403.99.10 20	- - - - - Of Kandis	m ³	Nil	15%	0%
	4403.99.10 21	- - - - - Of Kasai	m ³	Nil	15%	0%
	4403.99.10 22	- - - - - Of Kayu Malam	m ³	Nil	15%	0%
	4403.99.10 23	- - - - - Of Kelat (Ubah)	m ³	Nil	15%	0%
	4403.99.10 24	- - - - - Of Keledang	m ³	Nil	15%	0%
	4403.99.10 25	- - - - - Of Keruntum	m ³	Nil	15%	0%
	4403.99.10 26	- - - - - Of Kulim	m ³	Nil	15%	0%
	4403.99.10 27	- - - - - Of Mata Ulat	m ³	Nil	15%	0%
	4403.99.10 28	- - - - - Of Mempening	m ³	Nil	15%	0%
	4403.99.10 30	- - - - - Of Meransi (Rabong)	m ³	Nil	15%	0%
	4403.99.10 32	- - - - - Of Merbatu	m ³	Nil	15%	0%
	4403.99.10 34	- - - - - Of Mertas	m ³	Nil	15%	0%
	4403.99.10 35	- - - - - Of Nyalin	m ³	Nil	15%	0%
	4403.99.10 36	- - - - - Of Pauh Kijang	m ³	Nil	15%	0%
	4403.99.10 37	- - - - - Of Perah	m ³	Nil	15%	0%
	4403.99.10 38	- - - - - Of Petaling	m ³	Nil	15%	0%
	4403.99.10 40	- - - - - Of Runggu	m ³	Nil	15%	0%
	4403.99.10 41	- - - - - Of Rengas	m ³	Nil	15%	0%
	4403.99.10 42	- - - - - Of Semayur	m ³	Nil	15%	0%
	4403.99.10 43	- - - - - Of Senumpul	m ³	Nil	15%	0%
	4403.99.10 44	- - - - - Of Simpoh	m ³	Nil	15%	0%
	4403.99.10 45	- - - - - Of Tampoi	m ³	Nil	15%	0%
	4403.99.10 46	- - - - - Of Tualang (Tapang)	m ³	Nil	15%	0%
	4403.99.10 47	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	15%	0%
	4403.99.10 49	- - - - - Other, medium hardwoods	m ³	Nil	15%	0%
		- - - - - Light hardwoods:				
	4403.99.10 50	- - - - - Of Acacia Mangium	m ³	Nil	15%	0%
	4403.99.10 51	- - - - - Of Ara	m ³	Nil	15%	0%
	4403.99.10 52	- - - - - Of Araucaria spp.	m ³	Nil	15%	0%
	4403.99.10 53	- - - - - Of Babai	m ³	Nil	15%	0%
	4403.99.10 54	- - - - - Of Batai	m ³	Nil	15%	0%
	4403.99.10 55	- - - - - Of Bayur	m ³	Nil	15%	0%
	4403.99.10 56	- - - - - Of Berangan	m ³	Nil	15%	0%
	4403.99.10 57	- - - - - Of Bintangor	m ³	Nil	15%	0%
	4403.99.10 58	- - - - - Of Binuang	m ³	Nil	15%	0%
	4403.99.10 59	- - - - - Of Dedali	m ³	Nil	15%	0%
	4403.99.10 60	- - - - - Of Durian	m ³	Nil	15%	0%
	4403.99.10 61	- - - - - Of Eucalyptus	m ³	Nil	15%	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.99.10 63	- - - - - Of Gerutu	m ³	Nil	15%	0%
	4403.99.10 64	- - - - - Of Kedondong	m ³	Nil	15%	0%
	4403.99.10 65	- - - - - Of Kelumpang	m ³	Nil	15%	0%
	4403.99.10 66	- - - - - Of Kembang				
		Semangkok	m ³	Nil	15%	0%
	4403.99.10 67	- - - - - Of Ketapang	m ³	Nil	15%	0%
	4403.99.10 68	- - - - - Of Kungkur	m ³	Nil	15%	0%
	4403.99.10 69	- - - - - Of Laran	m ³	Nil	15%	0%
	4403.99.10 70	- - - - - Of Limpaga (Surian)	m ³	Nil	15%	0%
	4403.99.10 71	- - - - - Of Machang	m ³	Nil	15%	0%
	4403.99.10 72	- - - - - Of Mahang	m ³	Nil	15%	0%
	4403.99.10 73	- - - - - Of Medang	m ³	Nil	15%	0%
	4403.99.10 74	- - - - - Of Melantai (Kawang)	m ³	Nil	15%	0%
	4403.99.10 75	- - - - - Of Melunak	m ³	Nil	15%	0%
	4403.99.10 76	- - - - - Of Mempisang				
		(Karai)	m ³	Nil	15%	0%
	4403.99.10 77	- - - - - Of Merbulan	m ³	Nil	15%	0%
	4403.99.10 81	- - - - - Of Pelajau	m ³	Nil	15%	0%
	4403.99.10 82	- - - - - Of Penarahan				
		(Kumpang)	m ³	Nil	15%	0%
	4403.99.10 83	- - - - - Of Perupok	m ³	Nil	15%	0%
	4403.99.10 84	- - - - - Of Petai	m ³	Nil	15%	0%
	4403.99.10 86	- - - - - Of Rubberwood	m ³	Nil	15%	0%
	4403.99.10 87	- - - - - Of Sengkuang	m ³	Nil	15%	0%
	4403.99.10 88	- - - - - Of Sentang	m ³	Nil	15%	0%
	4403.99.10 90	- - - - - Of Sesendok				
		(Terbulan)	m ³	Nil	15%	0%
	4403.99.10 91	- - - - - Of Terap	m ³	Nil	15%	0%
	4403.99.10 92	- - - - - Of Terentang	m ³	Nil	15%	0%
	4403.99.10 95	- - - - - Other	m ³	Nil	15%	0%
		Other:				
	4403.99.10 96	- - - - - Of Damar Minyak				
		(Bindang/ Agathis)	m ³	Nil	15%	0%
	4403.99.10 97	- - - - - Of Podo	m ³	Nil	15%	0%
	4403.99.10 98	- - - - - Of Sempilor	m ³	Nil	15%	0%
	4403.99.10 99	- - - - - Other	m ³	Nil	15%	0%
	4403.99.90	- - - Other:				
		Heavy hardwoods:				
	4403.99.90 03	- - - - - Of Belian	m ³	Nil	Nil	0%
	4403.99.90 04	- - - - - Of Bitis	m ³	Nil	Nil	0%
	4403.99.90 05	- - - - - Of Chengal	m ³	Nil	Nil	0%
	4403.99.90 06	- - - - - Of Giam	m ³	Nil	Nil	0%
	4403.99.90 07	- - - - - Of Kekatong	m ³	Nil	Nil	0%
	4403.99.90 08	- - - - - Of Keranji	m ³	Nil	Nil	0%
	4403.99.90 09	- - - - - Of Malagangai	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.99.90 10	- - - - - Of Penaga	m ³	Nil	Nil	0%
	4403.99.90 11	- - - - - Of Penyau	m ³	Nil	Nil	0%
	4403.99.90 12	- - - - - Of Resak	m ³	Nil	Nil	0%
	4403.99.90 13	- - - - - Of Tembusu	m ³	Nil	Nil	0%
	4403.99.90 15	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Medium hardwoods:				
	4403.99.90 16	- - - - - Of Bekak	m ³	Nil	Nil	0%
	4403.99.90 17	- - - - - Of Derum	m ³	Nil	Nil	0%
	4403.99.90 18	- - - - - Of Entapuloh	m ³	Nil	Nil	0%
	4403.99.90 19	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil	0%
	4403.99.90 20	- - - - - Of Kandis	m ³	Nil	Nil	0%
	4403.99.90 21	- - - - - Of Kasai	m ³	Nil	Nil	0%
	4403.99.90 22	- - - - - Of Kayu Malam	m ³	Nil	Nil	0%
	4403.99.90 23	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil	0%
	4403.99.90 24	- - - - - Of Keledang	m ³	Nil	Nil	0%
	4403.99.90 25	- - - - - Of Keruntum	m ³	Nil	Nil	0%
	4403.99.90 26	- - - - - Of Kulim	m ³	Nil	Nil	0%
	4403.99.90 27	- - - - - Of Mata Ulat	m ³	Nil	Nil	0%
	4403.99.90 28	- - - - - Of Mempening	m ³	Nil	Nil	0%
	4403.99.90 30	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil	0%
	4403.99.90 32	- - - - - Of Merbatu	m ³	Nil	Nil	0%
	4403.99.90 34	- - - - - Of Mertas	m ³	Nil	Nil	0%
	4403.99.90 35	- - - - - Of Nyalin	m ³	Nil	Nil	0%
	4403.99.90 36	- - - - - Of Pauh Kijang	m ³	Nil	Nil	0%
	4403.99.90 37	- - - - - Of Perah	m ³	Nil	Nil	0%
	4403.99.90 38	- - - - - Of Petaling	m ³	Nil	Nil	0%
	4403.99.90 40	- - - - - Of Runggu	m ³	Nil	Nil	0%
	4403.99.90 41	- - - - - Of Rengas	m ³	Nil	Nil	0%
	4403.99.90 42	- - - - - Of Semayur	m ³	Nil	Nil	0%
	4403.99.90 43	- - - - - Of Senumpul	m ³	Nil	Nil	0%
	4403.99.90 44	- - - - - Of Simpoh	m ³	Nil	Nil	0%
	4403.99.90 45	- - - - - Of Tampoi	m ³	Nil	Nil	0%
	4403.99.90 46	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil	0%
	4403.99.90 47	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil	0%
	4403.99.90 49	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Light hardwoods:				
	4403.99.90 50	- - - - - Of Acacia Mangium	m ³	Nil	Nil	0%
	4403.99.90 51	- - - - - Of Ara	m ³	Nil	Nil	0%
	4403.99.90 52	- - - - - Of Araucaria spp.	m ³	Nil	Nil	0%
	4403.99.90 53	- - - - - Of Babai	m ³	Nil	Nil	0%
	4403.99.90 54	- - - - - Of Batai	m ³	Nil	Nil	0%
	4403.99.90 55	- - - - - Of Bayur	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4403.99.90 56	- - - - - Of Berangan	m ³	Nil	Nil	0%
	4403.99.90 57	- - - - - Of Bintangor	m ³	Nil	Nil	0%
	4403.99.90 58	- - - - - Of Binuang	m ³	Nil	Nil	0%
	4403.99.90 59	- - - - - Of Dedali	m ³	Nil	Nil	0%
	4403.99.90 60	- - - - - Of Durian	m ³	Nil	Nil	0%
	4403.99.90 61	- - - - - Of Eucalyptus	m ³	Nil	Nil	0%
	4403.99.90 63	- - - - - Of Gerutu	m ³	Nil	Nil	0%
	4403.99.90 64	- - - - - Of Kedondong	m ³	Nil	Nil	0%
	4403.99.90 65	- - - - - Of Kelumpang	m ³	Nil	Nil	0%
	4403.99.90 66	- - - - - Of Kembang				
		Semangkok	m ³	Nil	Nil	0%
	4403.99.90 67	- - - - - Of Ketapang	m ³	Nil	Nil	0%
	4403.99.90 68	- - - - - Of Kungkur	m ³	Nil	Nil	0%
	4403.99.90 69	- - - - - Of Laran	m ³	Nil	Nil	0%
	4403.99.90 70	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil	0%
	4403.99.90 71	- - - - - Of Machang	m ³	Nil	Nil	0%
	4403.99.90 72	- - - - - Of Mahang	m ³	Nil	Nil	0%
	4403.99.90 73	- - - - - Of Medang	m ³	Nil	Nil	0%
	4403.99.90 74	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil	0%
	4403.99.90 75	- - - - - Of Melunak	m ³	Nil	Nil	0%
	4403.99.90 76	- - - - - Of Mempisang				
		(Kurai)	m ³	Nil	Nil	0%
	4403.99.90 77	- - - - - Of Merbulan	m ³	Nil	Nil	0%
	4403.99.90 81	- - - - - Of Pelajau	m ³	Nil	Nil	0%
	4403.99.90 82	- - - - - Of Penarahan				
		(Kumpang)	m ³	Nil	Nil	0%
	4403.99.90 83	- - - - - Of Perupok	m ³	Nil	Nil	0%
	4403.99.90 84	- - - - - Of Petai	m ³	Nil	Nil	0%
	4403.99.90 86	- - - - - Of Rubberwood	m ³	Nil	Nil	0%
	4403.99.90 87	- - - - - Of Sengkuang	m ³	Nil	Nil	0%
	4403.99.90 88	- - - - - Of Sentang	m ³	Nil	Nil	0%
	4403.99.90 90	- - - - - Of Sesendok				
		(Terbulan)	m ³	Nil	Nil	0%
	4403.99.90 91	- - - - - Of Terap	m ³	Nil	Nil	0%
	4403.99.90 92	- - - - - Of Terentang	m ³	Nil	Nil	0%
	4403.99.90 95	- - - - - Other	m ³	Nil	Nil	0%
		Other:				
	4403.99.90 96	- - - - - Of Damar Minyak				
		(Bindang/ Agathis)	m ³	Nil	Nil	0%
	4403.99.90 97	- - - - - Of Podo	m ³	Nil	Nil	0%
	4403.99.90 98	- - - - - Of Sempilor	m ³	Nil	Nil	0%
	4403.99.90 99	- - - - - Other	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.				
	4404.10.00	- Coniferous:				
	4404.10.00 10	- - Chipwood	kg	20%	Nil	0%
	4404.10.00 90	- - Other	kg	20%	Nil	0%
	4404.20	- Non-coniferous:				
	4404.20.10 00	- - Chipwood	kg	20%	Nil	0%
	4404.20.90 00	- - Other	kg	10%	Nil	0%
44.05	4405.00	Wood wool; wood flour.				
	4405.00.10 00	- Wood wool	kg	20%	Nil	0%
	4405.00.20 00	- Wood flour	kg	5%	Nil	0%
44.06		Railway or tramway sleepers (cross-ties) of wood.				
	4406.10.00	- Not impregnated:				
		- - Standard and better grade:				
	4406.10.00 11	- - - Of Keruing	m ³	5%	Nil	0%
	4406.10.00 12	- - - Of Kempas (Menggeris)	m ³	5%	Nil	0%
	4406.10.00 13	- - - Of Kapur	m ³	5%	Nil	0%
	4406.10.00 19	- - - Other	m ³	5%	Nil	0%
		- - Select and better grade:				
	4406.10.00 21	- - - Of Balau (Selangan Batu)	m ³	5%	Nil	0%
	4406.10.00 22	- - - Of Chengal	m ³	5%	Nil	0%
	4406.10.00 23	- - - Of Merbau	m ³	5%	Nil	0%
	4406.10.00 29	- - - Other	m ³	5%	Nil	0%
	4406.90.00	- Other:				
		- - Standard and better grade:				
	4406.90.00 11	- - - Of Keruing	m ³	5%	Nil	0%
	4406.90.00 12	- - - Of Kempas (Menggeris)	m ³	5%	Nil	0%
	4406.90.00 13	- - - Of Kapur	m ³	5%	Nil	0%
	4406.90.00 19	- - - Other	m ³	5%	Nil	0%
		- - Select and better grade:				
	4406.90.00 21	- - - Of Balau (Selangan Batu)	m ³	5%	Nil	0%
	4406.90.00 22	- - - Of Chengal	m ³	5%	Nil	0%
	4406.90.00 23	- - - Of Merbau	m ³	5%	Nil	0%
	4406.90.00 29	- - - Other	m ³	5%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.				
	4407.10.00	- Coniferous:				
	4407.10.00 10	- - Decks	m ³	Nil	Nil	0%
	4407.10.00 20	- - Cross arms	m ³	Nil	Nil	0%
	4407.10.00 30	- - Wagon planks	m ³	Nil	Nil	0%
	4407.10.00 40	- - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.10.00 50	- - Sliced or peeled	m ³	Nil	Nil	0%
	4407.10.00 90	- - Other	m ³	Nil	Nil	0%
		- Of tropical wood specified in Subheading Note 2 to this Chapter:				
	4407.21	- - Mahogany (<i>Swietenia spp.</i>):				
	4407.21.10	- - - Planed, sanded or end-jointed:				
	4407.21.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.21.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.21.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.21.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.21.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.21.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.21.90	- - - Other:				
	4407.21.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.21.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.21.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.21.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.21.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.21.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.22	- - Virola, Imbuia and Balsa:				
	4407.22.10	- - - Planed, sanded or end-jointed:				
	4407.22.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.22.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.22.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.22.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.22.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.22.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.22.90	- - - Other:				
	4407.22.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.22.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.22.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.22.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.22.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.22.90 90	- - - - Other	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:				
		- - - Dark Red Meranti or Light Red Meranti:				
	4407.25.11	- - - - Planed, sanded or end-jointed:				
	4407.25.11 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.25.11 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.25.11 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.25.11 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.25.11 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.25.11 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.25.19	- - - - Other:				
	4407.25.19 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.25.19 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.25.19 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.25.19 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.25.19 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.25.19 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Meranti Bakau:				
	4407.25.21	- - - - Planed, sanded or end-jointed:				
	4407.25.21 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.25.21 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.25.21 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.25.21 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.25.21 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.25.21 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.25.29	- - - - Other:				
	4407.25.29 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.25.29 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.25.29 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.25.29 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.25.29 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.25.29 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:				
	4407.26.10	- - - Planed, sanded or end-jointed:				
	4407.26.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.26.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.26.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.26.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.26.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.26.10 90	- - - - Other	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.26.90	- - - Other:				
	4407.26.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.26.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.26.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.26.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.26.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.26.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.27	- - Sapelli:				
	4407.27.10	- - - Planed, sanded or end- jointed:				
	4407.27.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.27.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.27.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.27.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.27.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.27.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.27.90	- - - Other:				
	4407.27.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.27.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.27.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.27.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.27.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.27.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.28	- - Iroko:				
	4407.28.10	- - - Planed, sanded or end- jointed:				
	4407.28.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.28.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.28.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.28.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.28.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.28.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.28.90	- - - Other:				
	4407.28.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.28.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.28.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.28.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.28.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.28.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.29	- - Other:				
		- - - Jelutong (<i>Dyera spp.</i>):				
	4407.29.11	- - - - Planed, sanded or end- jointed:				
	4407.29.11 10	- - - - - Decks	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.29.11 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.11 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.11 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.11 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.11 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.19	- - - - - Other:				
	4407.29.19 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.19 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.19 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.19 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.19 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.19 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Kapur (<i>Dryobalanops spp.</i>):				
	4407.29.21	- - - - - Planed, sanded or end- jointed:				
	4407.29.21 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.21 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.21 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.21 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.21 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.21 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.29	- - - - - Other:				
	4407.29.29 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.29 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.29 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.29 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.29 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.29 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Kempas (<i>Koompassia spp.</i>):				
	4407.29.31	- - - - - Planed, sanded or end- jointed:				
	4407.29.31 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.31 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.31 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.31 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.31 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.31 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.39	- - - - - Other:				
	4407.29.39 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.39 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.39 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.39 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.39 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.39 90	- - - - - Other	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Keruing (<i>Dipterocarpus spp.</i>):				
	4407.29.41	- - - - Planed, sanded or end-jointed:				
	4407.29.41 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.41 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.41 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.41 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.41 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.41 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.49	- - - - Other:				
	4407.29.49 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.49 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.49 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.49 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.49 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.49 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Ramin (<i>Gonystylus spp.</i>):				
	4407.29.51	- - - - Planed, sanded or end-jointed:				
	4407.29.51 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.51 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.51 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.51 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.51 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.51 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.59	- - - - Other:				
	4407.29.59 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.59 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.59 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.59 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.59 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.59 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Teak (<i>Tectona spp.</i>):				
	4407.29.61	- - - - Planed, sanded or end-jointed:				
	4407.29.61 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.61 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.61 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.61 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.61 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.61 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.69	- - - - Other:				
	4407.29.69 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.69 20	- - - - - Cross arms	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.29.69 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.69 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.69 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.69 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Balau (<i>Shorea spp.</i>):				
	4407.29.71	- - - - Planed, sanded or end- jointed:				
	4407.29.71 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.71 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.71 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.71 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.71 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.71 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.79	- - - - Other:				
	4407.29.79 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.79 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.79 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.79 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.79 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.79 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Mengkulang (<i>Heritiera spp.</i>):				
	4407.29.81	- - - - Planed, sanded or end- jointed:				
	4407.29.81 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.81 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.81 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.81 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.81 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.81 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.89	- - - - Other:				
	4407.29.89 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.89 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.89 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.89 40	- - - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.89 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.89 90	- - - - - Other	m ³	Nil	Nil	0%
		- - - Other:				
	4407.29.91	- - - - Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed:				
	4407.29.91 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.91 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.91 30	- - - - - Wagon planks	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.29.91 41	- - - - - Sawn lengthwise of Jongkong	m ³	Nil	Nil	0%
	4407.29.91 42	- - - - - Sawn lengthwise of Merbau	m ³	Nil	Nil	0%
	4407.29.91 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.91 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.92	- - - - - Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other:				
	4407.29.92 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.92 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.92 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.92 41	- - - - - Sawn lengthwise of Jongkong	m ³	Nil	Nil	0%
	4407.29.92 42	- - - - - Sawn lengthwise of Merbau	m ³	Nil	Nil	0%
	4407.29.92 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.92 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.93	- - - - - Other, planed, sanded or end-jointed:				
	4407.29.93 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.93 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.93 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.93 41	- - - - - Sawn lengthwise of Yellow Meranti (Yellow Seraya)	m ³	Nil	Nil	0%
	4407.29.93 49	- - - - - Other, sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.93 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.93 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.29.99	- - - - - Other:				
	4407.29.99 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.29.99 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.29.99 30	- - - - - Wagon planks	m ³	Nil	Nil	0%
	4407.29.99 41	- - - - - Sawn lengthwise of Yellow Meranti (Yellow Seraya)	m ³	Nil	Nil	0%
	4407.29.99 49	- - - - - Other, sawn lengthwise	m ³	Nil	Nil	0%
	4407.29.99 50	- - - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.29.99 90	- - - - - Other	m ³	Nil	Nil	0%
	4407.91	- - - - - Other:				
	4407.91.10	- - - - - Of oak (<i>Quercus spp.</i>):				
	4407.91.10 10	- - - - - Planed, sanded or end- jointed:				
	4407.91.10 10	- - - - - Decks	m ³	Nil	Nil	0%
	4407.91.10 20	- - - - - Cross arms	m ³	Nil	Nil	0%
	4407.91.10 30	- - - - - Wagon planks	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.91.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.91.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.91.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.91.90	- - - Other:				
	4407.91.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.91.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.91.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.91.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.91.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.91.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.92	- - Of beech (<i>Fagus spp.</i>):				
	4407.92.10	- - - Planed, sanded or end- jointed:				
	4407.92.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.92.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.92.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.92.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.92.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.92.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.92.90	- - - Other:				
	4407.92.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.92.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.92.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.92.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.92.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.92.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.93	- - Of maple (<i>Acer spp.</i>):				
	4407.93.10	- - - Planed, sanded or end- jointed:				
	4407.93.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.93.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.93.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.93.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.93.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.93.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.93.90	- - - Other:				
	4407.93.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.93.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.93.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.93.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.93.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.93.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.94	- - Of cherry (<i>Prunus spp.</i>):				
	4407.94.10	- - - Planed, sanded or end- jointed:				
	4407.94.10 10	- - - - Decks	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.94.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.94.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.94.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.94.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.94.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.94.90	- - - Other:				
	4407.94.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.94.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.94.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.94.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.94.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.94.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.95	- - Of ash (<i>Fraxinus spp.</i>):				
	4407.95.10	- - - Planed, sanded or end- jointed:				
	4407.95.10 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.95.10 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.95.10 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.95.10 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.95.10 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.95.10 90	- - - - Other	m ³	Nil	Nil	0%
	4407.95.90	- - - Other:				
	4407.95.90 10	- - - - Decks	m ³	Nil	Nil	0%
	4407.95.90 20	- - - - Cross arms	m ³	Nil	Nil	0%
	4407.95.90 30	- - - - Wagon planks	m ³	Nil	Nil	0%
	4407.95.90 40	- - - - Sawn lengthwise	m ³	Nil	Nil	0%
	4407.95.90 50	- - - - Sliced or peeled	m ³	Nil	Nil	0%
	4407.95.90 90	- - - - Other	m ³	Nil	Nil	0%
	4407.99	- - Other:				
	4407.99.10	- - - Planed, sanded or end- jointed:				
		- - - - Heavy hardwoods:				
	4407.99.10 03	- - - - - Of Belian	m ³	Nil	Nil	0%
	4407.99.10 04	- - - - - Of Bitis	m ³	Nil	Nil	0%
	4407.99.10 05	- - - - - Of Chengal	m ³	Nil	Nil	0%
	4407.99.10 06	- - - - - Of Giam	m ³	Nil	Nil	0%
	4407.99.10 07	- - - - - Of Kekatong	m ³	Nil	Nil	0%
	4407.99.10 08	- - - - - Of Keranji	m ³	Nil	Nil	0%
	4407.99.10 09	- - - - - Of Malagangai	m ³	Nil	Nil	0%
	4407.99.10 10	- - - - - Of Penaga	m ³	Nil	Nil	0%
	4407.99.10 11	- - - - - Of Penyau	m ³	Nil	Nil	0%
	4407.99.10 12	- - - - - Of Resak	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.99.10 13	- - - - - Of Tembusu	m ³	Nil	Nil	0%
	4407.99.10 15	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Medium hardwoods:				
	4407.99.10 16	- - - - - Of Bekak	m ³	Nil	Nil	0%
	4407.99.10 17	- - - - - Of Derum	m ³	Nil	Nil	0%
	4407.99.10 18	- - - - - Of Entapuloh	m ³	Nil	Nil	0%
	4407.99.10 19	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil	0%
	4407.99.10 20	- - - - - Of Kandis	m ³	Nil	Nil	0%
	4407.99.10 21	- - - - - Of Kasai	m ³	Nil	Nil	0%
	4407.99.10 22	- - - - - Of Kayu Malam	m ³	Nil	Nil	0%
	4407.99.10 23	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil	0%
	4407.99.10 24	- - - - - Of Keledang	m ³	Nil	Nil	0%
	4407.99.10 25	- - - - - Of Keruntum	m ³	Nil	Nil	0%
	4407.99.10 26	- - - - - Of Kulim	m ³	Nil	Nil	0%
	4407.99.10 27	- - - - - Of Mata Ulat	m ³	Nil	Nil	0%
	4407.99.10 28	- - - - - Of Mempening	m ³	Nil	Nil	0%
	4407.99.10 30	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil	0%
	4407.99.10 32	- - - - - Of Merbatu	m ³	Nil	Nil	0%
	4407.99.10 34	- - - - - Of Mertas	m ³	Nil	Nil	0%
	4407.99.10 35	- - - - - Of Nyalin	m ³	Nil	Nil	0%
	4407.99.10 36	- - - - - Of Pauh Kijang	m ³	Nil	Nil	0%
	4407.99.10 37	- - - - - Of Perah	m ³	Nil	Nil	0%
	4407.99.10 38	- - - - - Of Petaling	m ³	Nil	Nil	0%
	4407.99.10 40	- - - - - Of Runggu	m ³	Nil	Nil	0%
	4407.99.10 41	- - - - - Of Rengas	m ³	Nil	Nil	0%
	4407.99.10 42	- - - - - Of Semayur	m ³	Nil	Nil	0%
	4407.99.10 43	- - - - - Of Senumpul	m ³	Nil	Nil	0%
	4407.99.10 44	- - - - - Of Simpoh	m ³	Nil	Nil	0%
	4407.99.10 45	- - - - - Of Tampoi	m ³	Nil	Nil	0%
	4407.99.10 46	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil	0%
	4407.99.10 47	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil	0%
	4407.99.10 49	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Light hardwoods:				
	4407.99.10 50	- - - - - Of Acacia Mangium	m ³	Nil	Nil	0%
	4407.99.10 51	- - - - - Of Ara	m ³	Nil	Nil	0%
	4407.99.10 52	- - - - - Of Araucaria spp.	m ³	Nil	Nil	0%
	4407.99.10 53	- - - - - Of Babai	m ³	Nil	Nil	0%
	4407.99.10 54	- - - - - Of Batai	m ³	Nil	Nil	0%
	4407.99.10 55	- - - - - Of Bayur	m ³	Nil	Nil	0%
	4407.99.10 56	- - - - - Of Berangan	m ³	Nil	Nil	0%
	4407.99.10 57	- - - - - Of Bintangor	m ³	Nil	Nil	0%
	4407.99.10 58	- - - - - Of Binuang	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.99.10 59	- - - - - Of Dedali	m ³	Nil	Nil	0%
	4407.99.10 60	- - - - - Of Durian	m ³	Nil	Nil	0%
	4407.99.10 61	- - - - - Of Eucalyptus	m ³	Nil	Nil	0%
	4407.99.10 63	- - - - - Of Gerutu	m ³	Nil	Nil	0%
	4407.99.10 64	- - - - - Of Kedondong	m ³	Nil	Nil	0%
	4407.99.10 65	- - - - - Of Kelumpang	m ³	Nil	Nil	0%
	4407.99.10 66	- - - - - Of Kembang				
		Semangkok	m ³	Nil	Nil	0%
	4407.99.10 67	- - - - - Of Ketapang	m ³	Nil	Nil	0%
	4407.99.10 68	- - - - - Of Kungkur	m ³	Nil	Nil	0%
	4407.99.10 69	- - - - - Of Laran	m ³	Nil	Nil	0%
	4407.99.10 70	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil	0%
	4407.99.10 71	- - - - - Of Machang	m ³	Nil	Nil	0%
	4407.99.10 72	- - - - - Of Mahang	m ³	Nil	Nil	0%
	4407.99.10 73	- - - - - Of Medang	m ³	Nil	Nil	0%
	4407.99.10 74	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil	0%
	4407.99.10 75	- - - - - Of Melunak	m ³	Nil	Nil	0%
	4407.99.10 76	- - - - - Of Mempisang				
		(Kurai)	m ³	Nil	Nil	0%
	4407.99.10 77	- - - - - Of Merbulan	m ³	Nil	Nil	0%
	4407.99.10 81	- - - - - Of Pelajau	m ³	Nil	Nil	0%
	4407.99.10 82	- - - - - Of Penarahan				
		(Kumpang)	m ³	Nil	Nil	0%
	4407.99.10 83	- - - - - Of Perupok	m ³	Nil	Nil	0%
	4407.99.10 84	- - - - - Of Petai	m ³	Nil	Nil	0%
	4407.99.10 86	- - - - - Of Rubberwood	m ³	Nil	Nil	0%
	4407.99.10 87	- - - - - Of Sengkuang	m ³	Nil	Nil	0%
	4407.99.10 88	- - - - - Of Sentang	m ³	Nil	Nil	0%
	4407.99.10 90	- - - - - Of Sesendok				
		(Terbulan)	m ³	Nil	Nil	0%
	4407.99.10 91	- - - - - Of Terap	m ³	Nil	Nil	0%
	4407.99.10 92	- - - - - Of Terentang	m ³	Nil	Nil	0%
	4407.99.10 95	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Other:				
	4407.99.10 96	- - - - - Of Damar Minyak				
		(Bindang/ Agathis)	m ³	Nil	Nil	0%
	4407.99.10 97	- - - - - Of Podo	m ³	Nil	Nil	0%
	4407.99.10 98	- - - - - Of Sempilor	m ³	Nil	Nil	0%
	4407.99.10 99	- - - - - Other	m ³	Nil	Nil	0%
	4407.99.90	- - - - - Other:				
		- - - - - Heavy hardwoods:				
	4407.99.90 03	- - - - - Of Belian	m ³	Nil	Nil	0%
	4407.99.90 04	- - - - - Of Bitis	m ³	Nil	Nil	0%
	4407.99.90 05	- - - - - Of Chengal	m ³	Nil	Nil	0%
	4407.99.90 06	- - - - - Of Giam	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.99.90 07	- - - - - Of Kekatong	m ³	Nil	Nil	0%
	4407.99.90 08	- - - - - Of Keranji	m ³	Nil	Nil	0%
	4407.99.90 09	- - - - - Of Malagangai	m ³	Nil	Nil	0%
	4407.99.90 10	- - - - - Of Penaga	m ³	Nil	Nil	0%
	4407.99.90 11	- - - - - Of Penyau	m ³	Nil	Nil	0%
	4407.99.90 12	- - - - - Of Resak	m ³	Nil	Nil	0%
	4407.99.90 13	- - - - - Of Tembusu	m ³	Nil	Nil	0%
	4407.99.90 15	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Medium hardwoods:				
	4407.99.90 16	- - - - - Of Bekak	m ³	Nil	Nil	0%
	4407.99.90 17	- - - - - Of Derum	m ³	Nil	Nil	0%
	4407.99.90 18	- - - - - Of Entapuloh	m ³	Nil	Nil	0%
	4407.99.90 19	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil	0%
	4407.99.90 20	- - - - - Of Kandis	m ³	Nil	Nil	0%
	4407.99.90 21	- - - - - Of Kasai	m ³	Nil	Nil	0%
	4407.99.90 22	- - - - - Of Kayu Malam	m ³	Nil	Nil	0%
	4407.99.90 23	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil	0%
	4407.99.90 24	- - - - - Of Keledang	m ³	Nil	Nil	0%
	4407.99.90 25	- - - - - Of Keruntum	m ³	Nil	Nil	0%
	4407.99.90 26	- - - - - Of Kulim	m ³	Nil	Nil	0%
	4407.99.90 27	- - - - - Of Mata Ulat	m ³	Nil	Nil	0%
	4407.99.90 28	- - - - - Of Mempening	m ³	Nil	Nil	0%
	4407.99.90 30	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil	0%
	4407.99.90 32	- - - - - Of Merbatu	m ³	Nil	Nil	0%
	4407.99.90 34	- - - - - Of Mertas	m ³	Nil	Nil	0%
	4407.99.90 35	- - - - - Of Nyalin	m ³	Nil	Nil	0%
	4407.99.90 36	- - - - - Of Pauh Kijang	m ³	Nil	Nil	0%
	4407.99.90 37	- - - - - Of Perah	m ³	Nil	Nil	0%
	4407.99.90 38	- - - - - Of Petaling	m ³	Nil	Nil	0%
	4407.99.90 40	- - - - - Of Runggu	m ³	Nil	Nil	0%
	4407.99.90 41	- - - - - Of Rengas	m ³	Nil	Nil	0%
	4407.99.90 42	- - - - - Of Semayur	m ³	Nil	Nil	0%
	4407.99.90 43	- - - - - Of Senumpul	m ³	Nil	Nil	0%
	4407.99.90 44	- - - - - Of Simpoh	m ³	Nil	Nil	0%
	4407.99.90 45	- - - - - Of Tampoi	m ³	Nil	Nil	0%
	4407.99.90 46	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil	0%
	4407.99.90 47	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil	0%
	4407.99.90 49	- - - - - Other	m ³	Nil	Nil	0%
		- - - - - Light hardwoods:				
	4407.99.90 50	- - - - - Of Acacia Mangium	m ³	Nil	Nil	0%
	4407.99.90 51	- - - - - Of Ara	m ³	Nil	Nil	0%
	4407.99.90 52	- - - - - Of Araucaria spp.	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4407.99.90 53	- - - - - Of Babai	m ³	Nil	Nil	0%
	4407.99.90 54	- - - - - Of Batai	m ³	Nil	Nil	0%
	4407.99.90 55	- - - - - Of Bayur	m ³	Nil	Nil	0%
	4407.99.90 56	- - - - - Of Berangan	m ³	Nil	Nil	0%
	4407.99.90 57	- - - - - Of Bintangor	m ³	Nil	Nil	0%
	4407.99.90 58	- - - - - Of Binuang	m ³	Nil	Nil	0%
	4407.99.90 59	- - - - - Of Dedali	m ³	Nil	Nil	0%
	4407.99.90 60	- - - - - Of Durian	m ³	Nil	Nil	0%
	4407.99.90 61	- - - - - Of Eucalyptus	m ³	Nil	Nil	0%
	4407.99.90 63	- - - - - Of Gerutu	m ³	Nil	Nil	0%
	4407.99.90 64	- - - - - Of Kedondong	m ³	Nil	Nil	0%
	4407.99.90 65	- - - - - Of Kelumpang	m ³	Nil	Nil	0%
	4407.99.90 66	- - - - - Of Kembang				
		Semangkok	m ³	Nil	Nil	0%
	4407.99.90 67	- - - - - Of Ketapang	m ³	Nil	Nil	0%
	4407.99.90 68	- - - - - Of Kungkur	m ³	Nil	Nil	0%
	4407.99.90 69	- - - - - Of Laran	m ³	Nil	Nil	0%
	4407.99.90 70	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil	0%
	4407.99.90 71	- - - - - Of Machang	m ³	Nil	Nil	0%
	4407.99.90 72	- - - - - Of Mahang	m ³	Nil	Nil	0%
	4407.99.90 73	- - - - - Of Medang	m ³	Nil	Nil	0%
	4407.99.90 74	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil	0%
	4407.99.90 75	- - - - - Of Melunak	m ³	Nil	Nil	0%
	4407.99.90 76	- - - - - Of Mempisang				
		(Kurai)	m ³	Nil	Nil	0%
	4407.99.90 77	- - - - - Of Merbulan	m ³	Nil	Nil	0%
	4407.99.90 81	- - - - - Of Pelajau	m ³	Nil	Nil	0%
	4407.99.90 82	- - - - - Of Penarahan				
		(Kumpang)	m ³	Nil	Nil	0%
	4407.99.90 83	- - - - - Of Perupok	m ³	Nil	Nil	0%
	4407.99.90 84	- - - - - Of Petai	m ³	Nil	Nil	0%
	4407.99.90 86	- - - - - Of Rubberwood	m ³	Nil	Nil	0%
	4407.99.90 87	- - - - - Of Sengkuang	m ³	Nil	Nil	0%
	4407.99.90 88	- - - - - Of Sentang	m ³	Nil	Nil	0%
	4407.99.90 90	- - - - - Of Sesendok				
		(Terbulan)	m ³	Nil	Nil	0%
	4407.99.90 91	- - - - - Of Terap	m ³	Nil	Nil	0%
	4407.99.90 92	- - - - - Of Terentang	m ³	Nil	Nil	0%
	4407.99.90 95	- - - - - Other	m ³	Nil	Nil	0%
		Other:				
	4407.99.90 96	- - - - - Of Damar Minyak				
		(Bindang/ Agathis)	m ³	Nil	Nil	0%
	4407.99.90 97	- - - - - Of Podo	m ³	Nil	Nil	0%
	4407.99.90 98	- - - - - Of Sempilor	m ³	Nil	Nil	0%
	4407.99.90 99	- - - - - Other	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.				
	4408.10	- Coniferous:				
	4408.10.10 00	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	m ³	Nil	Nil	0%
	4408.10.30 00	- - Face veneer sheets	m ³	Nil	Nil	0%
	4408.10.90	- - Other:				
	4408.10.90 10	- - - Planed sheets	m ³	Nil	Nil	0%
	4408.10.90 20	- - - Core veneer or sanded or end-jointed	m ³	Nil	Nil	0%
	4408.10.90 90	- - - Other	m ³	Nil	Nil	0%
		- Of tropical wood specified in Subheading Note 2 to this Chapter:				
	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:				
	4408.31.00 10	- - - Face veneer sheets	m ³	Nil	Nil	0%
		- - - Other:				
	4408.31.00 91	- - - - Planed sheets	m ³	Nil	Nil	0%
	4408.31.00 92	- - - - Core veneer or sanded or end-jointed	m ³	Nil	Nil	0%
	4408.31.00 99	- - - - Other	m ³	Nil	Nil	0%
	4408.39	- - Other:				
	4408.39.10 00	- - - Jelutong wood slats of a kind used for pencil manufacture	m ³	Nil	Nil	0%
	4408.39.90	- - - Other:				
	4408.39.90 10	- - - - Face veneer sheets	m ³	Nil	Nil	0%
		- - - - Other:				
	4408.39.90 91	- - - - Planed sheets	m ³	Nil	Nil	0%
	4408.39.90 92	- - - - Core veneer or sanded or end-jointed	m ³	Nil	Nil	0%
	4408.39.90 99	- - - - Other	m ³	Nil	Nil	0%
	4408.90.00	- Other:				
	4408.90.00 10	- - Face veneer sheets	m ³	Nil	Nil	0%
		- - Other:				
	4408.90.00 91	- - - Planed sheets	m ³	Nil	Nil	0%
	4408.90.00 92	- - - Core veneer or sanded or end-jointed	m ³	Nil	Nil	0%
	4408.90.00 99	- - - Other	m ³	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				
	4409.10.00 10	- - Moulded	m ³	Nil	Nil	0%
	4409.10.00 20	- - Rounded	m ³	Nil	Nil	0%
	4409.10.00 30	- - Strip and friezes for parquet flooring, not assembled	m ³	Nil	Nil	0%
	4409.10.00 40	- - Sanded or finger-jointed	m ³	Nil	Nil	0%
	4409.10.00 90	- - Other	m ³	Nil	Nil	0%
		- Non-coniferous:				
	4409.21.00	- - Of bamboo:				
	4409.21.00 10	- - - Moulded	m ³	Nil	Nil	0%
	4409.21.00 20	- - - Rounded	m ³	Nil	Nil	0%
	4409.21.00 30	- - - Sanded or finger-jointed	m ³	Nil	Nil	0%
	4409.21.00 90	- - - Other	m ³	Nil	Nil	0%
	4409.29.00	- - Other:				
		- - - Teak:				
	4409.29.00 11	- - - - Moulded	m ³	Nil	Nil	0%
	4409.29.00 12	- - - - Rounded	m ³	Nil	Nil	0%
	4409.29.00 13	- - - - Strip and friezes for parquet flooring, not assembled	m ³	Nil	Nil	0%
	4409.29.00 14	- - - - Sanded or finger-jointed	m ³	Nil	Nil	0%
	4409.29.00 19	- - - - Other	m ³	Nil	Nil	0%
		- - - Other:				
	4409.29.00 91	- - - - Moulded	m ³	Nil	Nil	0%
	4409.29.00 92	- - - - Rounded	m ³	Nil	Nil	0%
	4409.29.00 93	- - - - Strip and friezes for parquet flooring, not assembled	m ³	Nil	Nil	0%
	4409.29.00 94	- - - - Sanded or finger-jointed	m ³	Nil	Nil	0%
	4409.29.00 99	- - - - Other	m ³	Nil	Nil	0%
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 00	- - Particle board	m ³	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
44.11	4410.12.00 00	- - Oriented strand board (OSB)	m ³	20%	Nil	0%
	4410.19.00 00	- - Other	m ³	20%	Nil	0%
	4410.90.00 00	- Other	m ³	20%	Nil	0%
		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.				
		- Medium density fibreboard (MDF):				
	4411.12.00 00	- - Of a thickness not exceeding 5 mm	m ³	20%	Nil	0%
	4411.13.00 00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	m ³	20%	Nil	0%
	4411.14.00 00	- - Of a thickness exceeding 9 mm	m ³	20%	Nil	0%
		- Other:				
	4411.92.00 00	- - Of a density exceeding 0.8 g/cm ³	m ³	20%	Nil	0%
44.12	4411.93.00 00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	m ³	20%	Nil	0%
	4411.94.00 00	- - Of a density not exceeding 0.5 g/cm ³	m ³	20%	Nil	0%
		Plywood, veneered panels and similar laminated wood.				
	4412.10.00 00	- Of bamboo	m ³	35%	Nil	0%
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:				
	4412.31.00 00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	35%	Nil	0%
	4412.32.00 00	- - Other, with at least one outer ply of non-coniferous wood	m ³	35%	Nil	0%
	4412.39.00 00	- - Other	m ³	35%	Nil	0%
		- Other:				
	4412.94.00 00	- - Blockboard, laminboard and battenboard	m ³	35%	Nil	0%
	4412.99.00	- - Other:				
	4412.99.00 10	- - - With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	40%	Nil	0%
		- - - Other:				
	4412.99.00 21	- - - - Veneered panels: - - - - Plain	m ³	25%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4412.99.00 22	- - - - - Other: - - - - - Faced with plastics	m ³	30%	Nil	0%
	4412.99.00 29	- - - - - Other - - - - - Other:	m ³	25%	Nil	0%
	4412.99.00 31	- - - - - Plain: - - - - - Faced with teak	m ³	35%	Nil	0%
	4412.99.00 39	- - - - - Other - - - - - Other:	m ³	25%	Nil	0%
	4412.99.00 91	- - - - - Faced with plastics	m ³	30%	Nil	0%
	4412.99.00 99	- - - - - Other	m ³	25%	Nil	0%
44.13	4413.00.00 00	Densified wood, in blocks, plates, strips or profile shapes.	kg	20%	Nil	0%
44.14	4414.00.00 00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	20%	Nil	0%
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 00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	20%	Nil	0%
	4415.20.00 00	- Pallets, box pallets and other load boards; pallet collars	u	20%	Nil	0%
44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.				
	4416.00.10 00	- Staves	kg	20%	Nil	0%
	4416.00.90 00	- Other	kg	20%	Nil	0%
44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.				
	4417.00.10 00	- Boot or shoe lasts	kg	20%	Nil	0%
	4417.00.90 00	- Other	kg	20%	Nil	0%
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.				
	4418.10.00 00	- Windows, French-windows and their frames	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4418.20.00 00	- Doors and their frames and thresholds	kg	20%	Nil	0%
	4418.40.00 00	- Shuttering for concrete constructional work	kg	20%	Nil	0%
	4418.50.00	- Shingles and shakes:				
	4418.50.00 10	- - Shingles	kg	20%	Nil	0%
	4418.50.00 20	- - Shakes	kg	20%	Nil	0%
	4418.60.00 00	- Posts and beams	kg	20%	Nil	0%
		- Assembled flooring panels:				
	4418.71.00 00	- - For mosaic floors	kg	20%	Nil	0%
	4418.72.00 00	- - Other, multilayer	kg	20%	Nil	0%
	4418.79.00 00	- - Other	kg	20%	Nil	0%
	4418.90	- Other:				
	4418.90.10	- - Cellular wood panels:				
	4418.90.10 10	- - - Plain	kg	20%	Nil	0%
		- - - Other:				
	4418.90.10 91	- - - - Faced with plastics	kg	20%	Nil	0%
	4418.90.10 99	- - - - Other	kg	20%	Nil	0%
	4418.90.90 00	- - Other	kg	20%	Nil	0%
44.19	4419.00.00 00	Tableware and kitchenware, of wood.	kg	20%	Nil	0%
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 00	- Statuettes and other ornaments, of wood	kg	20%	Nil	0%
	4420.90	- Other:				
	4420.90.10 00	- - Wooden articles of furniture not falling in Chapter 94	kg	Nil	Nil	0%
	4420.90.90	- - Other:				
	4420.90.90 10	- - - Wood marquetry and inlaid wood	kg	20%	Nil	0%
	4420.90.90 20	- - - Tobacco, cigar, cigarette and snuff boxes, ash trays	kg	20%	Nil	0%
		- - - Cases imported separately:				
	4420.90.90 31	- - - - For cutlery	kg	20%	Nil	0%
	4420.90.90 32	- - - - For drawing, mathematical or scientific instruments	kg	5%	Nil	0%
	4420.90.90 39	- - - - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
44.21	4420.90.90 40	- - - Articles of a kind normally carried in the pocket, in the handbag or on the person	kg	5%	Nil	0%
	4420.90.90 90	- - - Other	kg	20%	Nil	0%
		Other articles of wood.				
	4421.10.00 00	- Clothes hangers	kg	20%	Nil	0%
	4421.90	- Other:				
	4421.90.10 00	- - Spools, cops and bobbins, sewing thread reels and the like	kg	5%	Nil	0%
	4421.90.20 00	- - Match splints	kg	5%	Nil	0%
	4421.90.30 00	- - Wooden pegs or pins for footwear	kg	20%	Nil	0%
	4421.90.40 00	- - Candy-sticks, ice-cream sticks and ice-cream spoons	kg	10%	Nil	0%
	4421.90.70 00	- - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil	0%
	4421.90.80 00	- - Toothpicks	kg	20%	Nil	0%
		- - Other:				
	4421.90.93 00	- - - Prayer beads	kg	Nil	Nil	0%
	4421.90.94 00	- - - Other beads	kg	20%	Nil	0%
	4421.90.99	- - - Other:				
	4421.90.99 10	- - - - Wood paving blocks	kg	20%	Nil	0%
	4421.90.99 20	- - - - Joss stick	kg	Nil	Nil	0%
	4421.90.99 30	- - - - Blind and blind fittings	kg	20%	Nil	0%
	4421.90.99 90	- - - - Other	kg	20%	Nil	0%

Chapter 45
Cork and articles of cork

Chapter 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).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.				
	4501.10.00 00	- Natural cork, raw or simply prepared	kg	Nil	Nil	0%
	4501.90.00 00	- Other	kg	Nil	Nil	0%
45.02	4502.00.00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg	Nil	Nil	0%
45.03		Articles of natural cork.				
	4503.10.00 00	- Corks and stoppers	kg	5%	Nil	0%
	4503.90.00 00	- Other	kg	5%	Nil	0%
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.				
	4504.10.00 00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	20%	Nil	0%
	4504.90.00 00	- Other	kg	15%	Nil	0%

Chapter 46
Manufactures of straw, of esparto or of other plaiting
materials; basketware and wickerwork

Chapter 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of bamboo	kg	20%	Nil	0%
	4601.22.00 00	- - Of rattan	kg	20%	Nil	0%
	4601.29.00 00	- - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4601.92	- Other:				
	4601.92.10 00	- - Of bamboo:				
	4601.92.90	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil	0%
	4601.92.90 10	- - - Other:				
	4601.92.90 90	- - - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil	0%
	4601.92.90 90	- - - - Other	kg	25%	Nil	0%
	4601.93	- - Of rattan:				
	4601.93.10 00	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil	0%
	4601.93.90	- - - Other:				
	4601.93.90 10	- - - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil	0%
	4601.93.90 90	- - - - Other	kg	25%	Nil	0%
	4601.94	- - Of other vegetable materials:				
	4601.94.10 00	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil	0%
	4601.94.90	- - - Other:				
	4601.94.90 10	- - - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil	0%
	4601.94.90 90	- - - - Other	kg	25%	Nil	0%
	4601.99	- - Other:				
	4601.99.10 00	- - - Mats and matting	kg	20%	Nil	0%
	4601.99.20 00	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil	0%
	4601.99.90	- - - Other:				
	4601.99.90 10	- - - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil	0%
	4601.99.90 90	- - - - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				
	4602.11.00 10	- - - Travelling bags and suitcases	kg	20%	Nil	0%
	4602.11.00 20	- - - Straw envelopes for bottles	kg	25%	Nil	0%
	4602.11.00 90	- - - Other	kg	15%	Nil	0%
	4602.12.00	- - Of rattan:				
	4602.12.00 10	- - - Travelling bags and suitcases	kg	20%	Nil	0%
	4602.12.00 20	- - - Straw envelopes for bottles	kg	25%	Nil	0%
	4602.12.00 90	- - - Other	kg	15%	Nil	0%
	4602.19.00	- - Other:				
	4602.19.00 10	- - - Travelling bags and suitcases	kg	20%	Nil	0%
	4602.19.00 20	- - - Straw envelopes for bottles	kg	25%	Nil	0%
	4602.19.00 90	- - - Other	kg	15%	Nil	0%
	4602.90.00	- Other:				
	4602.90.00 10	- - Travelling bags and suitcases	kg	20%	Nil	0%
	4602.90.00 20	- - Straw envelopes for bottles	kg	25%	Nil	0%
	4602.90.00 90	- - Other	kg	15%	Nil	0%

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

Chapter Notes.

- 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
47.01	4701.00.00 00	Mechanical wood pulp.	kg	Nil	Nil	0%
47.02	4702.00.00 00	Chemical wood pulp, dissolving grades.	kg	Nil	Nil	0%
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.				
		- Unbleached:				
	4703.11.00 00	- - Coniferous	kg	Nil	Nil	0%
	4703.19.00 00	- - Non-coniferous	kg	Nil	Nil	0%
		- Semi-bleached or bleached:				
	4703.21.00 00	- - Coniferous	kg	Nil	Nil	0%
	4703.29.00 00	- - Non-coniferous	kg	Nil	Nil	0%
47.04		Chemical wood pulp, sulphite, other than dissolving grades.				
		- Unbleached:				
	4704.11.00 00	- - Coniferous	kg	Nil	Nil	0%
	4704.19.00 00	- - Non-coniferous	kg	Nil	Nil	0%
		- Semi-bleached or bleached:				
	4704.21.00 00	- - Coniferous	kg	Nil	Nil	0%
	4704.29.00 00	- - Non-coniferous	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
47.05	4705.00.00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	Nil	Nil	0%
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.				
	4706.10.00 00	- Cotton linters pulp	kg	Nil	Nil	0%
	4706.20.00 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Nil	Nil	0%
	4706.30.00 00	- Other, of bamboo	kg	Nil	Nil	0%
		- Other:				
	4706.91.00 00	- - Mechanical	kg	Nil	Nil	0%
	4706.92.00 00	- - Chemical	kg	Nil	Nil	0%
	4706.93.00 00	- - Obtained by a combination of mechanical and chemical processes	kg	Nil	Nil	0%
47.07		Recovered (waste and scrap) paper or paperboard.				
	4707.10.00 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Nil	Nil	0%
	4707.20.00 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Nil	Nil	0%
	4707.30.00 00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Nil	Nil	0%
	4707.90.00 00	- Other, including unsorted waste and scrap	kg	Nil	Nil	0%

Chapter 48
Paper and paperboard; articles of paper pulp,
of paper or of paperboard

Chapter 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);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which has been otherwise processed.

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m²; or
 2. coloured throughout the mass; or
- (b) containing more than 8% ash; and
 1. weighing not more than 80 g/m²; or
 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8 % ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·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 2.5 kPa·m²/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more; and
 1. a caliper of 225 micrometres (microns) or less; or
 2. a caliper 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 of 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 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

Weight g/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 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - 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	1230	2,635	3.7	10.6
115	1425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa·m²/g.
7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.01	4801.00	Newsprint, in rolls or sheets.				
	4801.00.10	- Weighing not more than 55 g/m ² :				
	4801.00.10 10	- - In rolls	kg	10%	Nil	0%
	4801.00.10 20	- - In sheets	kg	10%	Nil	0%
	4801.00.90	- Other:				
	4801.00.90 10	- - In rolls	kg	10%	Nil	0%
	4801.00.90 20	- - In sheets	kg	10%	Nil	0%
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 00	- Hand-made paper and paperboard	kg	Nil	Nil	0%
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:				
	4802.20 10 00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.20 90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.40	- Wallpaper base:				
	4802.40 10 00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.40 90 00	- - Other	kg	Nil	Nil	0%
		- 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	- - Weighing less than 40 g/m ² :				
		- - - Carbonising base paper, weighing less than 20 g/m ² :				
	4802.54.11 00	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.54.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other carbonising base paper:				
	4802.54.21 00	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.54.29 00	- - - - Other	kg	Nil	Nil	0%
	4802.54.30 00	- - - Base paper of a kind used to manufacture aluminium coated paper	kg	Nil	Nil	0%
	4802.54.90	- - - Other:				
		- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:				
	4802.54.90 11	- - - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.54.90 19	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.54.90 95	- - - - Other paper and paperboard:	kg	10%	Nil	0%
	4802.54.90 99	- - - - - Multi-ply paper and paperboard				
	4802.55	- - - - - Other	kg	Nil	Nil	0%
	4802.55.20	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:				
		- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:				
	4802.55.20 11	- - - - For writing, printing and other graphic purposes:	kg	20%	Nil	0%
	4802.55.20 19	- - - - - Of not more than 150 mm in width				
	4802.55.20 90	- - - - - Other	kg	7%	Nil	0%
		- - - - Other	kg	Nil	Nil	0%
	4802.55.31 00	- - - Carbonising base paper:				
		- - - - Of a width not exceeding 150 mm	kg	25%	Nil	0%
	4802.55.39 00	- - - - - Other	kg	Nil	Nil	0%
	4802.55.40 00	- - - Base paper of a kind used to manufacture aluminium coated paper	kg	Nil	Nil	0%
	4802.55.50 00	- - - Base paper of a kind used to manufacture release paper	kg	Nil	Nil	0%
	4802.55.90	- - - Other:				
		- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:				
	4802.55.90 11	- - - - - Of not more than 150 mm in width	kg	20%	Nil	0%
	4802.55.90 19	- - - - - Other	kg	7%	Nil	0%
		- - - - Other paper and paperboard:				
	4802.55.90 95	- - - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4802.55.90 99	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.56	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	4802.56.20	- - - Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:				
	4802.56.20 11	- - - - For writing, printing and other graphic purposes: - - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.56.20 19	- - - - - Other	kg	7%	Nil	0%
	4802.56.20 90	- - - - Other	kg	Nil	Nil	0%
	4802.56.31 00	- - - Carbonising base paper: - - - - With no side exceeding 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.56.39 00	- - - - Other	kg	Nil	Nil	0%
	4802.56.90	- - - Other:				
	4802.56.90 11	- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes: - - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.56.90 19	- - - - - Other	kg	7%	Nil	0%
	4802.56.90 95	- - - - Other paper and paperboard:				
	4802.56.90 99	- - - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4802.57	- - - Other	kg	Nil	Nil	0%
	4802.57.11 00	- - - Other, weighing 40 g/m ² or more but not more than 150 g/m ² : - - - - Carbonising base paper: - - - - - With no side exceeding 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.57.19 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.57.90	- - - Other:				
	4802.57.90 11	- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:				
	4802.57.90 19	- - - - With no side exceeding 36 cm in the unfolded state	kg	20%	Nil	0%
		- - - - Other	kg	7%	Nil	0%
	4802.57.90 91	- - - - Other paper and paperboard:				
	4802.57.90 99	- - - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4802.58	- - - - Other	kg	Nil	Nil	0%
		- - Weighing more than 150 g/m ² :				
		- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:				
	4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state:				
	4802.58.21 10	- - - - - For writing, printing and other graphic purposes	kg	20%	Nil	0%
		- - - - - Other:				
	4802.58.21 91	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.58.21 92	- - - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%
	4802.58.29	- - - - Other:				
	4802.58.29 10	- - - - - For writing, printing and other graphic purposes	kg	5%	Nil	0%
		- - - - - Other:				
	4802.58.29 91	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.58.29 92	- - - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.58.90	- - - Other:				
		- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:				
	4802.58.90 11	- - - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.58.90 19	- - - - - Other	kg	5%	Nil	0%
		- - - - - Carbonising base paper:				
	4802.58.90 21	- - - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.58.90 29	- - - - - Other	kg	Nil	Nil	0%
		- - - - - Other paper and paperboard:				
	4802.58.90 30	- - - - - Multi-ply paper and paperboard	kg	10%	Nil	0%
		- - - - - Other:				
	4802.58.90 97	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.58.90 98	- - - - - Weighing 225 g/m ² or more				
			kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.61	- 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 :				
	4802.61.30	- - In rolls:				
		- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:				
	4802.61.30 11	- - - - For writing, printing and other graphic purposes:				
		- - - - - Of not more than 15 cm in width	kg	20%	Nil	0%
	4802.61.30 19	- - - - - Other	kg	Nil	Nil	0%
		- - - - Other:				
	4802.61.30 91	- - - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4802.61.30 92	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.61.30 93	- - - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%
	4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper:				
	4802.61.40 10	- - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4802.61.40 20	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.61.40 30	- - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%
	4802.61.90	- - - Other:				
		- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:				
	4802.61.90 11	- - - - - Of not more than 15 cm in width	kg	20%	Nil	0%
	4802.61.90 19	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.61.90 21	- - - - Carbonising base paper: - - - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.61.90 29	- - - - - Other	kg	Nil	Nil	0%
	4802.61.90 30	- - - - Multi-ply paper and paperboard - - - - Other:	kg	10%	Nil	0%
	4802.61.90 93	- - - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4802.61.90 94	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.61.90 95	- - - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%
	4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
	4802.62.10	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state:				
	4802.62.10 10	- - - - For writing, printing and other graphic purposes - - - - Other:	kg	20%	Nil	0%
	4802.62.10 91	- - - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4802.62.10 92	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.62.10 93	- - - - - Weighing 225 g/m ² or more				
			kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4802.62.20	- - - Other fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:				
	4802.62.20 10	- - - - For writing, printing and other graphic purposes	kg	Nil	Nil	0%
		- - - - Other:				
	4802.62.20 91	- - - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4802.62.20 92	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.62.20 93	- - - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%
	4802.62.90	- - - Other:				
		- - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:				
	4802.62.90 11	- - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.62.90 12	- - - - - Other	kg	Nil	Nil	0%
		- - - - Carbonising base paper:				
	4802.62.90 21	- - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.62.90 29	- - - - - Other	kg	Nil	Nil	0%
	4802.62.90 30	- - - - Multi-ply paper and paperboard	kg	10%	Nil	0%
		- - - - Other paper and paperboard:				
	4802.62.90 93	- - - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4802.62.90 94	- - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
	4802.62.90 95	- - - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.03	4802.69.00	- - Other:				
	4802.69.00 11	- - - Paper and paperboard of a kind used for writing, printing and other graphic purposes:				
	4802.69.00 19	- - - - With no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4802.69.00 21	- - - - Other	kg	Nil	Nil	0%
	4802.69.00 29	- - - Carbonising base paper:				
	4802.69.00 30	- - - - With no side exceeds 36 cm in the unfolded state	kg	25%	Nil	0%
	4802.69.00 93	- - - - Other	kg	Nil	Nil	0%
	4802.69.00 94	- - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4802.69.00 95	- - - Other paper and paperboard:				
		- - - - Weighing 150 g/m ² or less	kg	10%	Nil	0%
		- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil	0%
		- - - - Weighing 225 g/m ² or more	kg	10%	Nil	0%
	4803.00	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.				
	4803.00.30 00	- Of cellulose wadding or of webs of cellulose fibres	kg	Nil	Nil	0%
	4803.00.90	- Other:				
	4803.00.90 10	- - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes:				
	4803.00.90 90	- - - Creped, crinkled, embossed or perforated	kg	25%	Nil	0%
		- - - Other	kg	25%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Unbleached	kg	10%	Nil	0%
	4804.19.00 00	- - Other	kg	10%	Nil	0%
		- Sack kraft paper:				
	4804.21	- - Unbleached:				
	4804.21.10 00	- - - Of a kind used for making cement bags	kg	Nil	Nil	0%
	4804.21.90 00	- - - Other	kg	Nil	Nil	0%
	4804.29.00 00	- - Other	kg	5%	Nil	0%
		- Other kraft paper and paperboard weighing 150 g/m ² or less:				
	4804.31	- - Unbleached:				
	4804.31.10 00	- - - Electrical grade insulating kraft paper	kg	10%	Nil	0%
	4804.31.30 00	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture for plywood adhesive tape	kg	10%	Nil	0%
	4804.31.40 00	- - - Sandpaper base paper	kg	10%	Nil	0%
	4804.31.50 00	- - - Of a kind used for making cement bags	kg	10%	Nil	0%
	4804.31.90 00	- - - Other	kg	10%	Nil	0%
	4804.39	- - Other:				
	4804.39.10 00	- - - Of a wet strength 40 g to 60 g, of a kind used in the manufacture for plywood adhesive tape	kg	10%	Nil	0%
	4804.39.20 00	- - - Foodpaper	kg	Nil	Nil	0%
	4804.39.90 00	- - - Other	kg	10%	Nil	0%
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :				
	4804.41	- - Unbleached:				
	4804.41.10 00	- - - Electrical grade insulating kraft paper	kg	10%	Nil	0%
	4804.41.90 00	- - - Other	kg	10%	Nil	0%
	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:				
	4802.42.00 10	- - - Foodboard	kg	Nil	Nil	0%
	4804.42.00 90	- - - Other	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.05	4804.49	- - Other:				
	4804.49.10 00	- - - Foodboard	kg	Nil	Nil	0%
	4804.49.90 00	- - - Other	kg	10%	Nil	0%
		- Other kraft paper and paperboard weighing 225 g/m ² or more:				
	4804.51	- - Unbleached:				
	4804.51.10 00	- - - Electrical grade insulating kraft paper	kg	10%	Nil	0%
	4804.51.20 00	- - - Pressboard weighing 600 g/m ² or more	kg	10%	Nil	0%
	4804.51.30 00	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	10%	Nil	0%
	4804.51.90 00	- - - Other	kg	10%	Nil	0%
	4804.52.00	- - 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:				
	4804.52.00 10	- - - Foodboard	kg	Nil	Nil	0%
	4804.52.00 90	- - - Other	kg	10%	Nil	0%
	4804.59.00	- - Other:				
	4804.59.00 10	- - - Foodboard	kg	Nil	Nil	0%
	4804.59.00 90	- - - Other	kg	10%	Nil	0%
		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 00	- - Semi-chemical fluting paper	kg	10%	Nil	0%
	4805.12	- - Straw fluting paper:				
	4805.12.10 00	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	10%	Nil	0%
	4805.12.90 00	- - - Other	kg	10%	Nil	0%
	4805.19	- - Other:				
	4805.19.10 00	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	10%	Nil	0%
	4805.19.90 00	- - - Other	kg	10%	Nil	0%
		- Testliner (recycled liner board):				
	4805.24.00 00	- - Weighing 150 g/m ² or less	kg	10%	Nil	0%
	4805.25	- - Weighing more than 150 g/m ² :				
	4805.25.10 00	- - - Weighing less than 225 g/m ²	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.06	4805.25.90 00	- - - Other	kg	10%	Nil	0%
	4805.30	- Sulphite wrapping paper:				
	4805.30.10 00	- - Match box wrapping paper, coloured	kg	Nil	Nil	0%
	4805.30.90 00	- - Other	kg	Nil	Nil	0%
	4805.40.00 00	- Filter paper and paperboard	kg	Nil	Nil	0%
	4805.50.00 00	- Felt paper and paperboard	kg	Nil	Nil	0%
		- Other:				
	4805.91	- - Weighing 150 g/m ² or less:				
	4805.91.10 00	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	kg	10%	Nil	0%
	4805.91.20 00	- - - Joss paper	kg	Nil	Nil	0%
	4805.91.90	- - - Other:				
	4805.91.90 40	- - - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4805.91.90 90	- - - - Other	kg	10%	Nil	0%
	4805.92	- - Weighing more than 150 g/m ² but less than 225 g/m ² :				
	4805.92.10 00	- - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4805.92.90	- - - Other:				
	4805.92.90 10	- - - - Blotting paper	kg	Nil	Nil	0%
	4805.92.90 20	- - - - Joss paper	kg	Nil	Nil	0%
	4805.92.90 90	- - - - Other	kg	Nil	Nil	0%
	4805.93	- - Weighing 225 g/m ² or more:				
	4805.93.10 00	- - - Multi-ply paper and paperboard	kg	10%	Nil	0%
	4805.93.20 00	- - - Blotting paper	kg	Nil	Nil	0%
	4805.93.90	- - - Other:				
	4805.93.90 20	- - - - Joss paper	kg	Nil	Nil	0%
	4805.93.90 90	- - - - Other	kg	10%	Nil	0%
		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.				
	4806.10.00 00	- Vegetable parchment	kg	Nil	Nil	0%
	4806.20.00 00	- Greaseproof papers	kg	Nil	Nil	0%
	4806.30.00 00	- Tracing papers	kg	Nil	Nil	0%
	4806.40.00 00	- Glassine and other glazed transparent or translucent papers	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.07	4807.00.00 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	Nil	Nil	0%
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 00	- Corrugated paper and paperboard, whether or not perforated	kg	15%	Nil	0%
	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated:				
	4808.40.00 10	- - Sack kraft paper	kg	25%	Nil	0%
	4808.40.00 90	- - Other	kg	25%	Nil	0%
	4808.90	- Other:				
	4808.90.20 00	- - Creped or crinkled paper	kg	25% or RM0.15 w.i.t.h	Nil	0%
	4808.90.30 00	- - Embossed paper	kg	15%	Nil	0%
	4808.90.90 00	- - Other	kg	15%	Nil	0%
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 00	- Self-copy paper	kg	5%	Nil	0%
	4809.90	- Other:				
	4809.90.10 00	- - Carbon paper and similar copying papers	kg	20%	Nil	0%
	4809.90.90 00	- - Other	kg	5%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				
	4810.13	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
		- - In rolls:				
		- - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less:				
	4810.13.11 00	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	20%	Nil	0%
	4810.13.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	4810.13.91 00	- - - - Of a width of 150 mm or less	kg	Nil	Nil	0%
	4810.13.99	- - - - Other:				
	4810.13.99 10	- - - - - Writing or printing paper	kg	Nil	Nil	0%
	4810.13.99 90	- - - - - Other	kg	Nil	Nil	0%
	4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
		- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm:				
	4810.14.11 00	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	20%	Nil	0%
	4810.14.19 00	- - - - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4810.14.91 00	- - - Other:				
	4810.14.99	- - - - Of which no side exceeds 360 mm	kg	Nil	Nil	0%
	4810.14.99 10	- - - - Other:				
	4810.14.99 90	- - - - - Writing or printing paper	kg	Nil	Nil	0%
	4810.19	- - - - - Other	kg	Nil	Nil	0%
		- - Other:				
		- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state:				
	4810.19.11 00	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	20%	Nil	0%
	4810.19.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	4810.19.91 00	- - - - Of which no side exceeds 360 mm	kg	Nil	Nil	0%
	4810.19.99	- - - - Other:				
	4810.19.99 10	- - - - - Writing or printing paper	kg	Nil	Nil	0%
	4810.19.99 90	- - - - - Other	kg	Nil	Nil	0%
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:				
	4810.22	- - Light-weight coated paper:				
		- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:				
	4810.22.11 00	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	20%	Nil	0%
	4810.22.19 00	- - - - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4810.22.91 00	- - - Other: - - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	Nil	0%
	4810.22.99	- - - - Other:				
	4810.22.99 10	- - - - - Writing or printing paper	kg	Nil	Nil	0%
	4810.22.99 90	- - - - - Other	kg	Nil	Nil	0%
	4810.29	- - Other:				
		- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:				
	4810.29.11 00	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	20%	Nil	0%
	4810.29.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	4810.29.91 00	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	Nil	0%
	4810.29.99	- - - - Other:				
	4810.29.99 10	- - - - - Writing or printing paper	kg	Nil	Nil	0%
	4810.29.99 90	- - - - - Other	kg	Nil	Nil	0%
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
	4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:				
		- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:				
	4810.31.31 00	- - - - Base paper of a kind used to manufacture aluminium coated paper	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4810.31.39 00	- - - - Other	kg	20%	Nil	0%
	4810.31.91 00	- - - - Other:				
	4810.31.99 00	- - - - Base paper of a kind used to manufacture aluminium coated paper	kg	Nil	Nil	0%
	4810.32	- - - - Other	kg	Nil	Nil	0%
	4810.32.30 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 150 g/m ² :				
	4810.32.90 00	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	20%	Nil	0%
	4810.39	- - - Other	kg	Nil	Nil	0%
	4810.39.30 00	- - - Other:				
	4810.39.90 00	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	25%	Nil	0%
	4810.92	- - - Other	kg	Nil	Nil	0%
	4810.92.40	- - Other paper and paperboard:				
	4810.92.40 10	- - - Multi-ply:				
	4810.92.40 90	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:	kg	20%	Nil	0%
	4810.92.90 00	- - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil	0%
	4810.99	- - - Other	kg	5%	Nil	0%
	4810.99.40	- - - Other:				
	4810.99.40 10	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:				
	4810.99.40 90	- - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil	0%
	4810.99.90 00	- - - Other	kg	20%	Nil	0%
		- - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Tarred, bituminised or asphalted paper and paperboard:				
		- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:				
	4811.10.21 00	- - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.10.29	- - - Other:				
	4811.10.29 10	- - - - Paper-based asphalt roofing	kg	20%	Nil	0%
	4811.10.29 90	- - - - Other	kg	20%	Nil	0%
		- - Other:				
	4811.10.91 00	- - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.10.99	- - - Other:				
	4811.10.99 10	- - - - Paper-based asphalt roofing	kg	Nil	Nil	0%
	4811.10.99 90	- - - - Other	kg	Nil	Nil	0%
		- Gummed or adhesive paper and paperboard:				
	4811.41	- - Self-adhesive:				
	4811.41.20 00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4811.41.90 00	- - - Other	kg	20%	Nil	0%
	4811.49	- - Other :				
	4811.49.20 00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4811.49.90 00	- - - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4811.51	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives): - - Bleached, weighing more than 150 g/m ² : - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:				
	4811.51.31 00	- - - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.51.39 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	4811.51.91 00	- - - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.51.99 00	- - - - Other	kg	Nil	Nil	0%
	4811.59	- - Other:				
	4811.59.20	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products:				
	4811.59.20 10	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeding 36 cm in the unfolded state	kg	20%	Nil	0%
	4811.59.20 90	- - - - Other	kg	Nil	Nil	0%
		- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:				
	4811.59.41 00	- - - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.59.49 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	4811.59.91 00	- - - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.59.99 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:				
	4811.60.20 00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4811.60.90 00	- - Other	kg	Nil	Nil	0%
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:				
		- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:				
	4811.90.41 00	- - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.90.49 00	- - - Other	kg	20%	Nil	0%
		- - - Other:				
	4811.90.91 00	- - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4811.90.99	- - - Other:				
	4811.90.99 10	- - - - Of cellulose wadding and webs of cellulose fibres in rolls of not more than 36 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil	0%
	4811.90.99 90	- - - - Other	kg	Nil	Nil	0%
48.12	4812.00.00 00	Filter blocks, slabs and plates, of paper pulp.	kg	20%	Nil	0%
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.				
	4813.10.00 00	- In the form of booklets or tubes	kg	20%	Nil	0%
	4813.20.00 00	- In rolls of a width not exceeding 5 cm	kg	20%	Nil	0%
	4813.90	- Other :				
	4813.90.10 00	- - In rolls of a width exceeding 5 cm, coated	kg	5%	Nil	0%
	4813.90.90	- - Other:				
	4813.90.90 10	- - - Cut to shape other than rectangular (including square)	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.14	4813.90.90 20	- - - In rolls of a width exceeding 5 cm, other than coated	kg	20%	Nil	0%
	4813.90.90 90	- - - Other	kg	20%	Nil	0%
		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:				
	4814.20.00 10	- - With margins	kg	20%	Nil	0%
		- - Without margins:				
	4814.20.00 20	- - - Of a width not exceeding 60 cm	kg	20%	Nil	0%
		- - - Other:				
	4814.20.00 92	- - - - Of plastics the thickness of which constitutes more than half the total thickness	kg	25%	Nil	0%
	4814.20.00 99	- - Other	kg	5%	Nil	0%
	4814.90.00	- Other:				
	4814.90.00 10	- - With margins	kg	20%	Nil	0%
		- - Other:				
	4814.90.00 30	- - - Of width not exceeding 60 cm	kg	20%	Nil	0%
		- - - Other:				
	4814.90.00 92	- - - - Embossed	kg	15%	Nil	0%
	4814.90.00 93	- - - - Coated, impregnated, covered, surface-coloured, surface-decorated or printed	kg	5%	Nil	0%
	4814.90.00 94	- - - - Photo murals	kg	20%	Nil	0%
		- - - - Other wallpaper and similar wall coverings:				
	4814.90.00 95	- - - - - Of plastics the thickness of which constitutes more than half the total thickness	kg	25%	Nil	0%
	4814.90.00 96	- - - - - Other	kg	5%	Nil	0%
	4814.90.00 99	- - - - Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Self-copy paper:				
	4816.20.10 00	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	5%	Nil	0%
	4816.20.90 00	- - Other	kg	20%	Nil	0%
	4816.90	- Other:				
	4816.90.10 00	- - Carbon paper	kg	Nil	Nil	0%
	4816.90.20 00	- - Other copying papers	kg	20%	Nil	0%
	4816.90.30 00	- - Offset plates	kg	20%	Nil	0%
	4816.90.40 00	- - Heat transfer paper	kg	20%	Nil	0%
	4816.90.90	- - Other:				
	4816.90.90 10	- - - Duplicator stencils	kg	20%	Nil	0%
		- - - Other:				
	4816.90.90 91	- - - - In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	5%	Nil	0%
48.17	4816.90.90 99	- - - - Other	kg	20%	Nil	0%
		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 00	- Envelopes	kg	20%	Nil	0%
	4817.20.00 00	- Letter cards, plain postcards and correspondence cards	kg	20%	Nil	0%
	4817.30.00 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20%	Nil	0%
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.19	4818.10.00 00	- Toilet paper	kg	25%	Nil	0%
	4818.20.00 00	- Handkerchiefs, cleansing or facial tissues and towels	kg	25%	Nil	0%
	4818.30	- Tablecloths and serviettes:				
	4818.30.10 00	- - Tablecloths	kg	20%	Nil	0%
	4818.30.20 00	- - Serviettes	kg	25%	Nil	0%
	4818.50.00 00	- Articles of apparel and clothing accessories	kg	20%	Nil	0%
	4818.90.00 00	- Other	kg	20%	Nil	0%
		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 00	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	25%	Nil	0%
	4819.20.00 00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	25%	Nil	0%
	4819.30.00 00	- Sacks and bags, having a base of a width of 40 cm or more	kg	25%	Nil	0%
	4819.40.00 00	- Other sacks and bags, including cones	kg	25%	Nil	0%
	4819.50.00 00	- Other packing containers, including record sleeves	kg	25%	Nil	0%
	4819.60.00 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	25%	Nil	0%
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 00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	20%	Nil	0%
	4820.20.00 00	- Exercise books	kg	Nil	Nil	0%
	4820.30.00 00	- Binders (other than book covers), folders and file covers	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
48.21	4820.40.00 00	- Manifold business forms and interleaved carbon sets	kg	20%	Nil	0%
	4820.50.00 00	- Albums for samples or for collections	kg	20%	Nil	0%
	4820.90.00 00	- Other	kg	20%	Nil	0%
		Paper or paperboard labels of all kinds, whether or not printed.				
	4821.10	- Printed :				
	4821.10.10 00	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	25%	Nil	0%
	4821.10.90 00	- - Other	kg	25%	Nil	0%
	4821.90	- Other :				
	4821.90.10 00	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	25%	Nil	0%
	4821.90.90 00	- - Other	kg	25%	Nil	0%
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).				
	4822.10	- Of a kind used for winding textile yarn:				
	4822.10.10 00	- - Cones	kg	15%	Nil	0%
	4822.10.90 00	- - Other	kg	5%	Nil	0%
	4822.90	- Other :				
	4822.90.10 00	- - Cones	kg	15%	Nil	0%
	4822.90.90 00	- - Other	kg	5%	Nil	0%
		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.				
48.23	4823.20	- Filter paper and paperboard :				
	4823.20.10 00	- - In strips, rolls or sheets	kg	25%	Nil	0%
	4823.20.90 00	- - Other	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:				
		- - For electro-medical apparatus:				
	4823.40.21 00	- - - Cardiograph recording paper	kg	25%	Nil	0%
	4823.40.29 00	- - - Other	kg	25%	Nil	0%
	4823.40.90 00	- - Other	kg	25%	Nil	0%
		- Trays, dishes, plates, cups and the like, of paper or paperboard:				
	4823.61.00 00	- - Of bamboo	kg	25%	Nil	0%
	4823.69.00 00	- - Other	kg	25%	Nil	0%
	4823.70.00 00	- Moulded or pressed articles of paper pulp	kg	25%	Nil	0%
	4823.90	- Other :				
	4823.90.10 00	- - Cocooning frames for silk-worms	kg	25%	Nil	0%
	4823.90.20 00	- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	25%	Nil	0%
	4823.90.30 00	- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	kg	25%	Nil	0%
	4823.90.40 00	- - Paper tube sets of a kind used for the manufacture of fireworks	kg	25%	Nil	0%
		- - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks:				
	4823.90.51 00	- - - Weighing 150 g/m ² or less	kg	25%	Nil	0%
	4823.90.59 00	- - - Other	kg	25%	Nil	0%
	4823.90.60 00	- - Punched jacquard cards	kg	Nil	Nil	0%
	4823.90.70 00	- - Fans and handscreens	kg	20%	Nil	0%
		- - Other :				
	4823.90.92 00	- - - Joss paper	kg	Nil	Nil	0%
	4823.90.94	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass:				
	4823.90.94 10	- - - - Cut to shape other than rectangular or square	kg	10%	Nil	0%
	4823.90.94 90	- - - - Other	kg	25%	Nil	0%
	4823.90.95 00	- - - Floor coverings on a base of paper or paperboard	kg	20%	Nil	0%
	4823.90.96 00	- - - Other, cut to shape other than rectangular or square	kg	10%	Nil	0%
	4823.90.99	- - - Other:				
	4823.90.99 10	- - - - Silicon paper	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	4823.90.99 20	- - - - Cards for statistical machines	kg	10%	Nil	0%
	4823.90.99 90	- - - - Other	kg	25%	Nil	0%

Chapter 49

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

Chapter 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
49.01	4901.10.00 00	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. - In single sheets, whether or not folded	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
49.02	4901.91.00 00	- Other: - - Dictionaries and encyclopaedias, and serial instalments thereof	kg	Nil	Nil	0%
	4901.99	- - Other:				
	4901.99.10 00	- - - Educational, technical, scientific, historical or cultural books	kg	Nil	Nil	0%
	4901.99.90 00	- - - Other	kg	Nil	Nil	0%
		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.				
	4902.10.00 00	- Appearing at least four times a week	kg	Nil	Nil	0%
	4902.90	- Other:				
	4902.90.10 00	- - Educational, technical, scientific, historical or cultural journals and periodicals	kg	Nil	Nil	0%
	4902.90.90 00	- - Other	kg	Nil	Nil	0%
49.03	4903.00.00 00	Children's picture, drawing or colouring books.	kg	Nil	Nil	0%
49.04	4904.00.00 00	Music, printed or in manuscript, whether or not bound or illustrated.	kg	Nil	Nil	0%
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.				
	4905.10.00 00	- Globes	kg	Nil	Nil	0%
		- Other:				
	4905.91.00 00	- - In book form	kg	Nil	Nil	0%
	4905.99.00 00	- - Other	kg	Nil	Nil	0%
49.06	4906.00	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.				
	4906.00.10 00	- Plans and drawings, including photographic reproductions on sensitised paper	kg	Nil	Nil	0%
	4906.00.90 00	- Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
49.07	4907.00	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 00	- Banknotes, being legal tender	kg	Nil	Nil	0%
		- Unused postage, revenue or similar stamps:				
	4907.00.21 00	- - Postage stamps	kg	Nil	Nil	0%
	4907.00.29 00	- - Other	kg	Nil	Nil	0%
	4907.00.40	- Stock, share or bond certificates and similar documents of title; cheque forms:				
	4907.00.40 10	- - Cheque forms	kg	20%	Nil	0%
	4907.00.40 90	- - Other	kg	20%	Nil	0%
	4907.00.90 00	- Other	kg	20%	Nil	0%
49.08		Transfers (decalcomanias).				
	4908.10.00 00	- Transfers (decalcomanias), vitrifiable	kg	20%	Nil	0%
	4908.90.00 00	- Other	kg	20%	Nil	0%
49.09	4909.00.00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	20%	Nil	0%
49.10	4910.00.00	Calendars of any kind, printed, including calendar blocks.				
		- "Perpetual" type:				
	4910.00.00 11	- - Of plastics	kg	20%	Nil	0%
	4910.00.00 12	- - Of paper or paperboard	kg	20%	Nil	0%
	4910.00.00 13	- - Of glass	kg	20%	Nil	0%
	4910.00.00 14	- - Of wood	kg	20%	Nil	0%
	4910.00.00 15	- - Of aluminium	kg	20%	Nil	0%
	4910.00.00 16	- - Of nickel	kg	15%	Nil	0%
	4910.00.00 17	- - Of copper	kg	Nil	Nil	0%
	4910.00.00 19	- - Other	kg	5%	Nil	0%
	4910.00.00 90	- Other	kg	20%	Nil	0%
49.11		Other printed matter, including printed pictures and photographs.				
	4911.10	- Trade advertising material,				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		commercial catalogues and the like:				
	4911.10.10 00	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	kg	Nil	Nil	0%
	4911.10.90 00	- - Other	kg	Nil	Nil	0%
	4911.91	- - Other:				
		- - Pictures, designs and photographs:				
		- - - Wall pictures and diagrams for instructional purposes:				
	4911.91.21 00	- - - - Anatomical or botanical diagrams and charts	kg	20%	Nil	0%
	4911.91.29 00	- - - - Other	kg	20%	Nil	0%
		- - - Other printed pictures and photographs:				
	4911.91.31 00	- - - - Anatomical or botanical diagrams and charts	kg	20%	Nil	0%
	4911.91.39 00	- - - - Other	kg	20%	Nil	0%
	4911.91.90	- - - Other:				
	4911.91.90 10	- - - - Designs	kg	Nil	Nil	0%
	4911.91.90 90	- - - - Other	kg	20%	Nil	0%
	4911.99	- - Other:				
	4911.99.10 00	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	kg	20%	Nil	0%
	4911.99.20 00	- - - Printed labels for explosives	kg	20%	Nil	0%
	4911.99.30 00	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	kg	20%	Nil	0%
	4911.99.90	- - - Other:				
		- - - - Partially printed stationary (including invitation cards and the like):				
	4911.99.90 11	- - - - - Unused	kg	20%	Nil	0%
	4911.99.90 19	- - - - - Other	kg	Nil	Nil	0%
	4911.99.90 20	- - - - - Cinema, theatre, concert, railway and other tickets	kg	20%	Nil	0%
	4911.99.90 30	- - - - - Official government publications, that is, official, parliamentary	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		and administrative documents published in their country of origin Other:				
	4911.99.90 91	- - - - - Typescripts	kg	Nil	Nil	0%
	4911.99.90 99	- - - - - Other	kg	20%	Nil	0%

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes.

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39) or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies);
or
- (v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
 - (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and

- (c) With a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
 Single yarn of nylon or other polyamides, or of polyesters. 60 cN/tex
 Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters. 53 cN/tex
 Single, multiple (folded) or cabled yarn of viscose rayon. 27 cN/tex
7. For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a

length not greater than one and a half times its original length.

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

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(b) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

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

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in 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

National Note.

- For the purpose of heading 50.07, the expression “printed by the traditional batik process” means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
50.01	5001.00.00 00	Silk-worm cocoons suitable for reeling.	kg	Nil	Nil	0%
50.02	5002.00.00 00	Raw silk (not thrown).	kg	Nil	Nil	0%
50.03	5003.00.00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	kg	Nil	Nil	0%
50.04	5004.00.00 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	Nil	Nil	0%
50.05	5005.00.00 00	Yarn spun from silk waste, not put up for retail sale.	kg	Nil	Nil	0%
50.06	5006.00.00 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	Nil	Nil	0%
50.07		Woven fabrics of silk or of silk waste.				
	5007.10	- Fabrics of noil silk:				
	5007.10.10 00	- - Printed by the traditional batik processes	kg	10%	Nil	0%
	5007.10.90	- - Other:				
	5007.10.90 10	- - - Printed by other batik processes	kg	10%	Nil	0%
	5007.10.90 90	- - - Other	kg	10%	Nil	0%
	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:				
	5007.20.10 00	- - Printed by the traditional batik processes	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5007.20.90	- - Other:				
	5007.20.90 10	- - - Printed by other batik processes	kg	Nil	Nil	0%
	5007.20.90 90	- - - Other	kg	Nil	Nil	0%
	5007.90	- Other fabrics:				
	5007.90.10 00	- - Printed by the traditional batik processes	kg	10%	Nil	0%
	5007.90.90	- - Other:				
	5007.90.90 10	- - - Printed by other batik processes	kg	10%	Nil	0%
	5007.90.90 90	- - - Other	kg	10%	Nil	0%

Chapter 51
Wool, fine or coarse animal hair; horsehair yarn
and woven fabric

Chapter 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).

National Note.

1. For the purpose of headings 51.11 and 51.12, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
51.01		Wool, not carded or combed.				
		- Greasy, including fleece-washed wool:				
	5101.11.00 00	- - Shorn wool	kg	Nil	Nil	0%
	5101.19.00 00	- - Other	kg	Nil	Nil	0%
		- Degreased, not carbonised:				
	5101.21.00 00	- - Shorn wool	kg	Nil	Nil	0%
51.02	5101.29.00 00	- - Other	kg	Nil	Nil	0%
	5101.30.00 00	- Carbonised	kg	Nil	Nil	0%
		Fine or coarse animal hair, not carded or combed.				
		- Fine animal hair:				
51.03	5102.11.00 00	- - Of Kashmir (cashmere) goats	kg	Nil	Nil	0%
	5102.19.00 00	- - Other	kg	Nil	Nil	0%
	5102.20.00 00	- Coarse animal hair	kg	Nil	Nil	0%
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.				
	5103.10.00 00	- Noils of wool or of fine animal hair	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
51.04	5103.20.00 00	- Other waste of wool or of fine animal hair	kg	Nil	Nil	0%
	5103.30.00 00	- Waste of coarse animal hair	kg	Nil	Nil	0%
51.05	5104.00.00 00	Garnetted stock of wool or of fine or coarse animal hair.	kg	Nil	Nil	0%
51.06	5105.10.00 00	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). - Carded wool	kg	Nil	Nil	0%
	5105.21.00 00	- Wool tops and other combed wool: - - Combed wool in fragments	kg	Nil	Nil	0%
51.07	5105.29.00 00	- - Other	kg	Nil	Nil	0%
	5105.31.00 00	- Fine animal hair, carded or combed: - - Of Kashmir (cashmere) goats	kg	Nil	Nil	0%
51.08	5105.39.00 00	- - Other	kg	Nil	Nil	0%
	5105.40.00 00	- Coarse animal hair, carded or combed	kg	Nil	Nil	0%
51.09	5106.10.00 00	Yarn of carded wool, not put up for retail sale. - Containing 85% or more by weight of wool	kg	Nil	Nil	0%
	5106.20.00 00	- Containing less than 85% by weight of wool	kg	Nil	Nil	0%
51.10	5107.10.00 00	Yarn of combed wool, not put up for retail sale. - Containing 85% or more by weight of wool	kg	Nil	Nil	0%
	5107.20.00 00	- Containing less than 85% by weight of wool	kg	Nil	Nil	0%
51.11	5108.10.00 00	Yarn of fine animal hair (carded or combed), not put up for retail sale. - Carded	kg	Nil	Nil	0%
	5108.20.00 00	- Combed	kg	Nil	Nil	0%
51.12	5109.10.00 00	Yarn of wool or of fine animal hair, put up for retail sale. - Containing 85% or more by weight of wool or of fine animal hair	kg	Nil	Nil	0%
	5109.90.00 00	- Other	kg	Nil	Nil	0%
51.13	5110.00.00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- - Of a weight not exceeding 300 g/m ² :				
	5111.11.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5111.11.90	- - - Other:				
	5111.11.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5111.11.90 90	- - - - Other	kg	Nil	Nil	0%
	5111.19	- - Other:				
	5111.19.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5111.19.90	- - - Other:				
	5111.19.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5111.19.90 90	- - - - Other	kg	Nil	Nil	0%
	5111.20.00 00	- Other, mixed mainly or solely with man-made filaments	kg	Nil	Nil	0%
	5111.30.00 00	- Other, mixed mainly or solely with man-made staple fibres	kg	Nil	Nil	0%
	5111.90.00 00	- Other	kg	Nil	Nil	0%
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	- - Of a weight not exceeding 200 g/m ² :				
	5112.11.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5112.11.90	- - - Other:				
	5112.11.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5112.11.90 90	- - - - Other	kg	Nil	Nil	0%
	5112.19	- - Other				
	5112.19.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5112.19.90	- - - Other:				
	5112.19.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5112.19.90 90	- - - - Other	kg	Nil	Nil	0%
	5112.20.00 00	- Other, mixed mainly or solely with man-made filaments	kg	Nil	Nil	0%
	5112.30.00 00	- Other, mixed mainly or solely with man-made staple fibres	kg	Nil	Nil	0%
	5112.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
51.13	5113.00.00 00	Woven fabrics of coarse animal hair or of horsehair.	kg	Nil	Nil	0%

Chapter 52**Cotton****Subheading Note.**

- 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.

National Note.

- For the purpose of headings 52.08, 52.10, 52.11 and 52.12, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.01	5201.00.00 00	Cotton, not carded or combed.	kg	Nil	Nil	0%
52.02		Cotton waste (including yarn waste and garnetted stock).				
	5202.10.00 00	- Yarn waste (including thread waste)	kg	Nil	Nil	0%
		- Other:				
	5202.91.00 00	- - Garnetted stock	kg	Nil	Nil	0%
	5202.99.00 00	- - Other	kg	Nil	Nil	0%
52.03	5203.00.00 00	Cotton, carded or combed.	kg	Nil	Nil	0%
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:				
	5204.11.00 10	- - - Unbleached	kg	15%	Nil	0%
	5204.11.00 90	- - - Other	kg	15%	Nil	0%
	5204.19.00	- - Other:				
	5204.19.00 10	- - - Unbleached	kg	15%	Nil	0%
	5204.19.00 90	- - - Other	kg	15%	Nil	0%
	5204.20.00 00	- Put up for retail sale	kg	15%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.				
	5205.11.00 00	- Single yarn of uncombed fibres: - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil	0%
	5205.12.00 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%	Nil	0%
	5205.13.00 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%	Nil	0%
	5205.14.00 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%	Nil	0%
	5205.15.00 00	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Nil	0%
		- Single yarn, of combed fibres:				
	5205.21.00 00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil	0%
	5205.22.00 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%	Nil	0%
	5205.23.00 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%	Nil	0%
	5205.24.00 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%	Nil	0%
	5205.26.00 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%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5205.27.00 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%	Nil	0%
	5205.28.00 00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	10%	Nil	0%
	5205.31.00 00	- Multiple (folded) or cabled yarn, of uncombed fibres: - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil	0%
	5205.32.00 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%	Nil	0%
	5205.33.00 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%	Nil	0%
	5205.34.00 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%	Nil	0%
	5205.35.00 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Nil	0%
	5205.41.00 00	- Multiple (folded) or cabled yarn, of combed fibres: - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil	0%
	5205.42.00 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%	Nil	0%
	5205.43.00 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%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.06	5205.44.00 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%	Nil	0%
	5205.46.00 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%	Nil	0%
	5205.47.00 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%	Nil	0%
	5205.48.00 00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Nil	0%
		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.				
	5206.11.00 00	- Single yarn, of uncombed fibres: - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil	0%
	5206.12.00 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%	Nil	0%
	5206.13.00 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%	Nil	0%
	5206.14.00 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%	Nil	0%
	5206.15.00 00	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Nil	0%
	5206.21.00 00	- Single yarn, of combed fibres: - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5206.22.00 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%	Nil	0%
	5206.23.00 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%	Nil	0%
	5206.24.00 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%	Nil	0%
	5206.25.00 00	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Nil	0%
	5206.31.00 00	- - Multiple (folded) or cabled yarn, of uncombed fibres: - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil	0%
	5206.32.00 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%	Nil	0%
	5206.33.00 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%	Nil	0%
	5206.34.00 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%	Nil	0%
	5206.35.00 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Nil	0%
	5206.41.00 00	- - Multiple (folded) or cabled yarn, of combed fibres: - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.07	5206.42.00 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%	Nil	0%
	5206.43.00 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%	Nil	0%
	5206.44.00 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%	Nil	0%
	5206.45.00 00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Nil	0%
		Cotton yarn (other than sewing thread) put up for retail sale.				
	5207.10.00 00	- Containing 85 % or more by weight of cotton	kg	10%	Nil	0%
52.08	5207.90.00 00	- Other	kg	10%	Nil	0%
		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².				
		- Unbleached:				
	5208.11.00 00	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil	0%
	5208.12.00 00	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil	0%
	5208.13.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5208.19.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Bleached:				
	5208.21.00 00	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil	0%
	5208.22.00 00	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil	0%
	5208.23.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5208.29.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Dyed:				
	5208.31.00 00	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil	0%
	5208.32.00 00	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.09	5208.33.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5208.39.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Of yarns of different colours:				
	5208.41.00 00	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil	0%
	5208.42.00 00	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil	0%
	5208.43.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5208.49.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Printed:				
	5208.51	- - Plain weave, weighing not more than 100 g/m ² :				
	5208.51.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5208.51.90	- - - Other:				
	5208.51.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5208.51.90 90	- - - - Other	kg	10%	Nil	0%
	5208.52	- - Plain weave, weighing more than 100 g/m ² :				
	5208.52.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5208.52.90	- - - Other:	kg	10%	Nil	0%
	5208.52.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5208.52.90 90	- - - - Other	kg	10%	Nil	0%
	5208.59	- - Other fabrics:				
	5208.59.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5208.59.90	- - - Other:				
	5208.59.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5208.59.90 90	- - - - Other	kg	10%	Nil	0%
		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².				
		- Unbleached:				
	5209.11.00	- - Plain weave:				
	5209.11.00 10	- - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5209.11.00 90	- - - Other	kg	10%	Nil	0%
	5209.12.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.10	5209.19.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Bleached:				
	5209.21.00 00	- - Plain weave	kg	10%	Nil	0%
	5209.22.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5209.29.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Dyed:				
	5209.31.00 00	- - Plain weave	kg	10%	Nil	0%
	5209.32.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5209.39.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Of yarns of different colours:				
	5209.41.00 00	- - Plain weave	kg	10%	Nil	0%
	5209.42.00 00	- - Denim	kg	10%	Nil	0%
	5209.43.00 00	- - Other fabrics of 3-thread or 4- thread twill, including cross twill	kg	10%	Nil	0%
	5209.49.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Printed:				
	5209.51	- - Plain weave:				
	5209.51.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5209.51.90	- - - Other:				
	5209.51.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5209.51.90 90	- - - - Other	kg	10%	Nil	0%
	5209.52	- - 3-thread or 4-thread twill, including cross twill:				
	5209.52.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5209.52.90	- - - Other:				
	5209.52.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5209.52.90 90	- - - - Other	kg	10%	Nil	0%
	5209.59	- - Other fabrics:				
	5209.59.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5209.59.90	- - - Other:				
	5209.59.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5209.59.90 90	- - - - Other	kg	10%	Nil	0%
		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man- made fibres, weighing not more than 200 g/m².				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.11		- Unbleached:				
	5210.11.00 00	- - Plain weave	kg	10%	Nil	0%
	5210.19.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Bleached:				
	5210.21.00 00	- - Plain weave	kg	10%	Nil	0%
	5210.29.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Dyed:				
	5210.31.00 00	- - Plain weave	kg	10%	Nil	0%
	5210.32.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5210.39.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Of yarns of different colours:				
	5210.41.00 00	- - Plain weave	kg	10%	Nil	0%
	5210.49.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Printed:				
	5210.51	- - Plain weave:				
	5210.51.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5210.51.90	- - - Other:				
	5210.51.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
		- - - - Other:				
	5210.51.90 91	- - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5210.51.90 99	- - - - - Other	kg	10%	Nil	0%
	5210.59	- - Other fabrics:				
	5210.59.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5210.59.90	- - - Other:				
	5210.59.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
		- - - - Other:				
	5210.59.90 91	- - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5210.59.90 99	- - - - - Other	kg	10%	Nil	0%
		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/m².				
		- Unbleached:				
	5211.11.00	- - Plain weave:				
	5211.11.00 10	- - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5211.11.00 90	- - - Other	kg	10%	Nil	0%
	5211.12.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5211.19.00 00	- - Other fabrics	kg	10%	Nil	0%
	5211.20.00 00	- Bleached	kg	10%	Nil	0%
		- Dyed:				
	5211.31.00 00	- - Plain weave	kg	10%	Nil	0%
	5211.32.00 00	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil	0%
	5211.39.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Of yarns of different colours:				
	5211.41.00 00	- - Plain weave	kg	10%	Nil	0%
	5211.42.00 00	- - Denim	kg	10%	Nil	0%
	5211.43.00 00	- - Other fabrics of 3-thread or 4- thread twill, including cross twill	kg	10%	Nil	0%
	5211.49.00 00	- - Other fabrics	kg	10%	Nil	0%
		- Printed:				
	5211.51	- - Plain weave:				
	5211.51.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5211.51.90	- - - Other:				
	5211.51.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
		- - - - Other:				
	5211.51.90 91	- - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5211.51.90 99	- - - - - Other	kg	10%	Nil	0%
	5211.52	- - 3-thread or 4-thread twill, including cross twill:				
	5211.52.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5211.52.90	- - - Other:				
	5211.52.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
		- - - - Other:				
	5211.52.90 91	- - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5211.52.90 99	- - - - - Other	kg	10%	Nil	0%
	5211.59	- - Other fabrics:				
	5211.59.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5211.59.90	- - - Other:				
	5211.59.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
52.12	5211.59.90 91	- - - - Other: - - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5211.59.90 99	- - - - - Other	kg	10%	Nil	0%
		Other woven fabrics of cotton.				
		- Weighing not more than 200 g/m ² :				
	5212.11.00 00	- - Unbleached	kg	10%	Nil	0%
	5212.12.00 00	- - Bleached	kg	10%	Nil	0%
	5212.13.00 00	- - Dyed	kg	10%	Nil	0%
	5212.14.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5212.15	- - Printed:				
	5212.15.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5212.15.90	- - - Other:				
	5212.15.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
		- - - - Other:				
	5212.15.90 91	- - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5212.15.90 99	- - - - - Other	kg	10%	Nil	0%
		- Weighing more than 200 g/m ² :				
	5212.21.00	- - Unbleached:				
	5212.21.00 10	- - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5212.21.00 90	- - - Other	kg	10%	Nil	0%
	5212.22.00 00	- - Bleached	kg	10%	Nil	0%
	5212.23.00 00	- - Dyed	kg	10%	Nil	0%
	5212.24.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5212.25	- - Printed:				
	5212.25.10 00	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5212.25.90	- - - Other:				
	5212.25.90 10	- - - - Printed by other batik processes	kg	10%	Nil	0%
		- - - - Other:				
	5212.25.90 91	- - - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil	0%
	5212.25.90 99	- - - - - Other	kg	10%	Nil	0%

Chapter 53
Other vegetable textile fibres;
paper yarn and woven fabrics of paper yarn

National Note.

- For the purpose of headings 53.09, 53.10 and 53.11, the expression “printed by the traditional batik process” means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
53.01	5301.10.00 00	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). - Flax, raw or retted	kg	Nil	Nil	0%
	5301.21.00 00	- Flax, broken, scutched, hackled or otherwise processed, but not spun: - - Broken or scutched	kg	Nil	Nil	0%
	5301.29.00 00	- - Other	kg	Nil	Nil	0%
	5301.30.00 00	- Flax tow and waste	kg	Nil	Nil	0%
53.02	5302.10.00 00	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock). - True hemp, raw or retted	kg	Nil	Nil	0%
	5302.90.00 00	- Other	kg	Nil	Nil	0%
53.03	5303.10.00 00	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). - Jute and other textile bast fibres, raw or retted	kg	Nil	Nil	0%
	5303.90.00 00	- Other	kg	Nil	Nil	0%
53.05	5305.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
53.06	5305.00.10 00	- Sisal and other textile fibres of the genus <i>Agave</i> ; tow and waste of these fibres (including yarn waste and garnetted stock)	kg	Nil	Nil	0%
	5305.00.20 00	- Coconut fibres (coir) and abaca fibres	kg	Nil	Nil	0%
	5305.00.90 00	- Other	kg	Nil	Nil	0%
		Flax yarn.				
	5306.10.00	- Single:				
	5306.10.00 10	- - Put up for retail sale	kg	Nil	Nil	0%
	5306.10.00 90	- - Other	kg	Nil	Nil	0%
	5306.20.00	- Multiple (folded) or cabled:				
	5306.20.00 10	- - Put up for retail sale	kg	Nil	Nil	0%
	5306.20.00 90	- - Other	kg	Nil	Nil	0%
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.				
	5307.10.00 00	- Single	kg	Nil	Nil	0%
	5307.20.00 00	- Multiple (folded) or cabled	kg	Nil	Nil	0%
53.08		Yarn of other vegetable textile fibres; paper yarn.				
	5308.10.00 00	- Coir yarn	kg	Nil	Nil	0%
	5308.20.00	- True hemp yarn:				
	5308.20.00 10	- - Put up for retail sale	kg	Nil	Nil	0%
	5308.20.00 90	- - Other	kg	Nil	Nil	0%
	5308.90	- Other:				
	5308.90.10 00	- - Paper yarn	kg	Nil	Nil	0%
	5308.90.90	- - Other:				
		- - - Ramie yarn:				
	5308.90.90 11	- - - Put up for retail sale	kg	Nil	Nil	0%
	5308.90.90 19	- - - Other	kg	Nil	Nil	0%
	5308.90.90 90	- - - Other	kg	Nil	Nil	0%
53.09		Woven fabrics of flax.				
		- Containing 85% or more by weight of flax:				
	5309.11	- - Unbleached or bleached:				
	5309.11.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5309.11.90	- - - Other:				
	5309.11.90 10	- - - Printed by other batik processes	kg	Nil	Nil	0%
	5309.11.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
53.10	5309.19	- - Other:				
	5309.19.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5309.19.90	- - - Other:				
	5309.19.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5309.19.90 90	- - - - Other	kg	Nil	Nil	0%
		- Containing less than 85% by weight of flax:				
	5309.21	- - Unbleached or bleached:				
	5309.21.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5309.21.90	- - - Other:				
	5309.21.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5309.21.90 90	- - - - Other	kg	Nil	Nil	0%
	5309.29	- - Other:				
	5309.29.10 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	5309.29.90	- - - Other:				
	5309.29.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5309.29.90 90	- - - - Other	kg	Nil	Nil	0%
		Woven fabrics of jute or of other textile bast fibres of heading 53.03.				
	5310.10.00 00	- Unbleached	kg	Nil	Nil	0%
	5310.90	- Other:				
	5310.90.10 00	- - Printed by the traditional batik process	kg	Nil	Nil	0%
	5310.90.90	- - Other:				
	5310.90.90 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	5310.90.90 90	- - - - Other	kg	Nil	Nil	0%
53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.				
	5311.00.10 00	- Printed by the traditional batik process	kg	Nil	Nil	0%
	5311.00.90	- Other:				
	5311.00.90 10	- - Printed by other batik processes	kg	Nil	Nil	0%
	5311.00.90 90	- - Other	kg	Nil	Nil	0%

Chapter 54

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

Chapter Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

National Notes.

1. For the purpose of headings 54.07 and 54.08, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.				
	5401.10	- Of synthetic filaments:				
	5401.10.10 00	- - Put up for retail sale	kg	20%	Nil	0%
	5401.10.90 00	- - Other	kg	Nil	Nil	0%
	5401.20	- Of artificial filaments:				
	5401.20.10 00	- - Put up for retail sale	kg	10%	Nil	0%
	5401.20.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of aramids	kg	Nil	Nil	0%
	5402.19.00 00	- - Other	kg	Nil	Nil	0%
	5402.20.00 00	- High tenacity yarn of polyesters	kg	Nil	Nil	0%
		- Textured yarn:				
	5402.31.00 00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	10%	Nil	0%
	5402.32.00 00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	10%	Nil	0%
	5402.33.00 00	- - Of polyesters	kg	10%	Nil	0%
	5402.34.00 00	- - Of polypropylene	kg	10%	Nil	0%
	5402.39.00 00	- - Other	kg	10%	Nil	0%
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:				
	5402.44.00	- - Elastomeric:				
	5402.44.00 10	- - - Of polypropylene	kg	15%	Nil	0%
	5402.44.00 90	- - - Other	kg	Nil	Nil	0%
	5402.45.00 00	- - Other, of nylon or other polyamides	kg	Nil	Nil	0%
	5402.46.00 00	- - Other, of polyesters, partially oriented	kg	Nil	Nil	0%
	5402.47.00 00	- - Other, of polyesters	kg	Nil	Nil	0%
	5402.48.00 00	- - Other, of polypropylene	kg	15%	Nil	0%
	5402.49.00 00	- - Other	kg	Nil	Nil	0%
		- Other yarn, single, with a twist exceeding 50 turns per metre:				
	5402.51.00 00	- - Of nylon or other polyamides	kg	Nil	Nil	0%
	5402.52.00 00	- - Of polyesters	kg	Nil	Nil	0%
	5402.59	- - Other:				
	5402.59.10 00	- - - Of polypropylene	kg	15%	Nil	0%
	5402.59.90 00	- - - Other	kg	Nil	Nil	0%
		- Other yarn, multiple (folded) or cabled:				
	5402.61.00 00	- - Of nylon or other polyamides	kg	Nil	Nil	0%
	5402.62.00 00	- - Of polyesters	kg	Nil	Nil	0%
	5402.69.00	- - Other:				
	5402.69.10 00	- - - Of polypropylene	kg	15%	Nil	0%
	5402.69.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- High tenacity yarn of viscose rayon	kg	Nil	Nil	0%
		- Other yarn, single:				
	5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre:				
	5403.31.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.31.90 00	- - - Other	kg	Nil	Nil	0%
	5403.32	- - Of viscose rayon, with a twist exceeding 120 turns per metre:				
	5403.32.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.32.90 00	- - - Other	kg	Nil	Nil	0%
	5403.33	- - Of cellulose acetate:				
	5403.33.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.33.90 00	- - - Other	kg	Nil	Nil	0%
	5403.39	- - Other:				
	5403.39.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.39.90 00	- - - Other	kg	Nil	Nil	0%
		- Other yarn, multiple (folded) or cabled:				
	5403.41	- - Of viscose rayon:				
	5403.41.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.41.90 00	- - - Other	kg	Nil	Nil	0%
	5403.42	- - Of cellulose acetate:				
	5403.42.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.42.90 00	- - - Other	kg	Nil	Nil	0%
	5403.49	- - Other:				
	5403.49.10 00	- - - Textured yarn	kg	Nil	Nil	0%
	5403.49.90 00	- - - Other	kg	Nil	Nil	0%
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.				
		- Monofilament:				
	5404.11.00 00	- - Elastomeric	kg	10%	Nil	0%
	5404.12.00 00	- - Other, of polypropylene	kg	10%	Nil	0%
	5404.19.00 00	- - Other	kg	10%	Nil	0%
	5404.90.00 00	- Other	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
54.05	5405.00.00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg	10%	Nil	0%
54.06	5406.00.00 00	Man-made filament yarn (other than sewing thread), put up for retail sale.	kg	10%	Nil	0%
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.				
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:				
	5407.10.20	- - Tyre fabrics; conveyor duck:				
	5407.10.20 10	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.10.20 90	- - - Other	kg	10%	Nil	0%
	5407.10.90	- - Other:				
	5407.10.90 10	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.10.90 90	- - - Other	kg	10%	Nil	0%
	5407.20.00	- Woven fabrics obtained from strip or the like:				
	5407.20.00 10	- - Tyre cord fabrics	kg	10%	Nil	0%
	5407.20.00 91	- - Other:				
		- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.20.00 99	- - - Other	kg	10%	Nil	0%
	5407.30.00 00	- Fabrics specified in Note 9 to Section XI	kg	10%	Nil	0%
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5407.41	- - Unbleached or bleached:				
	5407.41.10.00	- - - Woven nylon mesh fabric of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	kg	10%	Nil	0%
	5407.41.90	- - - Other:				
	5407.41.90.10	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.41.90.90	- - - - Other	kg	10%	Nil	0%
	5407.42.00	- - Dyed:				
	5407.42.00.10	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.42.00.90	- - - Other	kg	10%	Nil	0%
	5407.43.00	- - Of yarns of different colours:				
	5407.43.00.10	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.43.00.90	- - - Other	kg	10%	Nil	0%
	5407.44.00	- - Printed:				
	5407.44.00 20	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5407.44.00 92	- - - Other:				
	5407.44.00 93	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5407.44.00 99	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.44.00 99	- - - - Other	kg	10%	Nil	0%
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:				
	5407.51.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5407.52.00 00	- - Dyed	kg	10%	Nil	0%
	5407.53.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5407.54.00	- - Printed:				
	5407.54.00 20	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5407.54.00 92	- - - Other:				
	5407.54.00 92	- - - - Printed by other batik	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5407.54.00 93	processes - - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.54.00 99	- - - - Other - Other woven fabrics, containing 85% or more by weight of polyester filaments:	kg	10%	Nil	0%
	5407.61.00	- - Containing 85% or more by weight of non-textured polyester filaments:				
	5407.61.00 20	- - - Printed by the traditional batik process - - - Other:	kg	10%	Nil	0%
	5407.61.00 92	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5407.61.00 93	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.61.00 99	- - - - Other	kg	10%	Nil	0%
	5407.69.00 00	- - Other - Other woven fabrics, containing 85% or more by weight of synthetic filaments:	kg	10%	Nil	0%
	5407.71.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5407.72.00 00	- - Dyed	kg	10%	Nil	0%
	5407.73.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5407.74.00	- - Printed:				
	5407.74.00 20	- - - Printed by the traditional batik process - - - Other:	kg	10%	Nil	0%
	5407.74.00 92	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5407.74.00 93	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.74.00 99	- - - - Other - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	kg	10%	Nil	0%
	5407.81.00	- - Unbleached or bleached:				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5407.81.00 10	- - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil	0%
	5407.81.00 90	- - - Other	kg	10%	Nil	0%
	5407.82.00	- - Dyed:				
	5407.82.00 10	- - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil	0%
	5407.82.00 90	- - - Other	kg	10%	Nil	0%
	5407.83.00	- - Of yarns of different colours:				
	5407.83.00 10	- - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil	0%
	5407.83.00 90	- - - Other	kg	10%	Nil	0%
	5407.84.00	- - Printed:				
	5407.84.00 20	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5407.84.00 92	- - - Other:				
	5407.84.00 93	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5407.84.00 99	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
		- - - - Other	kg	10%	Nil	0%
	5407.91.00	- Other woven fabrics:				
	5407.91.00 10	- - Unbleached or bleached:				
		- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.91.00 90	- - - Other	kg	10%	Nil	0%
	5407.92.00	- - Dyed:				
	5407.92.00 10	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
54.08	5407.92.00 90	- - - Other	kg	10%	Nil	0%
	5407.93.00	- - Of yarns of different colours:				
	5407.93.00 10	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5407.93.00 90	- - - Other	kg	10%	Nil	0%
	5407.94.00	- - Printed:				
	5407.94.00 20	- - - Printed by the traditional batik process	kg	10%	Nil	0%
	5407.94.00 92	- - - Other:				
	5407.94.00 93	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5407.94.00 99	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
		- - - - Other	kg	10%	Nil	0%
		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:				
	5408.10.00 10	- - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.10.00 90	- - Other	kg	10%	Nil	0%
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:				
	5408.21.00	- - Unbleached or bleached:				
	5408.21.00 10	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.21.00 90	- - - Other	kg	10%	Nil	0%
	5408.22.00	- - Dyed:				
	5408.22.00 10	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.22.00 90	- - - Other	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5408.23.00	- - Of yarns of different colours:				
	5408.23.00 10	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.23.00 90	- - - Other	kg	10%	Nil	0%
	5408.24.00	- - Printed:				
	5408.24.00 20	- - - Printed by the traditional batik process	kg	10%	Nil	0%
		- - - Other:				
	5408.24.00 92	- - - - Printed by other batik processes	kg	10%	Nil	0%
	5408.24.00 93	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil	0%
	5408.24.00 99	- - - - Other	kg	10%	Nil	0%
		- Other woven fabrics:				
	5408.31.00	- - Unbleached or bleached:				
	5408.31.00 10	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.31.00 90	- - - Other	kg	10%	Nil	0%
	5408.32.00	- - Dyed:				
	5408.32.00 10	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.32.00 90	- - - Other	kg	10%	Nil	0%
	5408.33.00	- - Of yarns of different colours:				
	5408.33.00 10	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil	0%
	5408.33.00 90	- - - Other	kg	10%	Nil	0%
	5408.34.00 00	- - Printed	kg	10%	Nil	0%

Chapter 55
Man-made staple fibres

Chapter Note.

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

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

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

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
55.01		Synthetic filament tow.				
	5501.10.00 00	- Of nylon or other polyamides	kg	Nil	Nil	0%
	5501.20.00 00	- Of polyesters	kg	Nil	Nil	0%
	5501.30.00 00	- Acrylic or modacrylic	kg	Nil	Nil	0%
	5501.40.00 00	- Of polypropylene	kg	Nil	Nil	0%
	5501.90.00 00	- Other	kg	Nil	Nil	0%
55.02	5502.00.00 00	Artificial filament tow.	kg	Nil	Nil	0%
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
		- Of nylon or other polyamides:				
	5503.11.00 00	- - Of aramids	kg	Nil	Nil	0%
	5503.19.00 00	- - Other	kg	Nil	Nil	0%
	5503.20.00 00	- Of polyesters	kg	Nil	Nil	0%
	5503.30.00 00	- Acrylic or modacrylic	kg	Nil	Nil	0%
	5503.40.00 00	- Of polypropylene	kg	Nil	Nil	0%
	5503.90.00 00	- Other	kg	Nil	Nil	0%
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.				
	5504.10.00 00	- Of viscose rayon	kg	Nil	Nil	0%
	5504.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.				
	5505.10.00 00	- Of synthetic fibres	kg	Nil	Nil	0%
	5505.20.00 00	- Of artificial fibres	kg	Nil	Nil	0%
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.				
	5506.10.00 00	- Of nylon or other polyamides	kg	Nil	Nil	0%
	5506.20.00 00	- Of polyesters	kg	Nil	Nil	0%
	5506.30.00 00	- Acrylic or modacrylic	kg	Nil	Nil	0%
	5506.90.00 00	- Other	kg	Nil	Nil	0%
55.07	5507.00.00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	Nil	Nil	0%
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.				
	5508.10.00	- Of synthetic staple fibres:				
	5508.10.00 10	- - Put up for retail sales	kg	20%	Nil	0%
	5508.10.00 90	- - Other	kg	20%	Nil	0%
	5508.20.00	- Of artificial staple fibres:				
	5508.20.00 10	- - Put up for retail sales	kg	20%	Nil	0%
	5508.20.00 90	- - Other	kg	30%	Nil	0%
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.				
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:				
	5509.11.00 00	- - Single yarn	kg	10%	Nil	0%
	5509.12.00 00	- - Multiple (folded) or cabled yarn	kg	10%	Nil	0%
		- Containing 85% or more by weight of polyester staple fibres:				
	5509.21.00 00	- - Single yarn	kg	10%	Nil	0%
	5509.22.00 00	- - Multiple (folded) or cabled yarn	kg	10%	Nil	0%
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
	5509.31.00 00	- - Single yarn	kg	Nil	Nil	0%
	5509.32.00 00	- - Multiple (folded) or cabled yarn	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
55.10		- Other yarn, containing 85% or more by weight of synthetic staple fibres:				
	5509.41.00 00	- - Single yarn	kg	10%	Nil	0%
	5509.42.00 00	- - Multiple (folded) or cabled yarn	kg	10%	Nil	0%
		- Other yarn, of polyester staple fibres:				
	5509.51.00 00	- - Mixed mainly or solely with artificial staple fibres	kg	10%	Nil	0%
	5509.52	- - Mixed mainly or solely with wool or fine animal hair:				
	5509.52.10 00	- - - Single yarn	kg	10%	Nil	0%
	5509.52.90 00	- - - Other	kg	10%	Nil	0%
	5509.53.00 00	- - Mixed mainly or solely with cotton	kg	10%	Nil	0%
	5509.59.00 00	- - Other	kg	10%	Nil	0%
		- Other yarn, of acrylic or modacrylic staple fibres:				
	5509.61.00 00	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil	0%
	5509.62.00 00	- - Mixed mainly or solely with cotton	kg	10%	Nil	0%
	5509.69.00 00	- - Other	kg	10%	Nil	0%
		- Other yarn:				
	5509.91.00 00	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil	0%
	5509.92.00 00	- - Mixed mainly or solely with cotton	kg	10%	Nil	0%
	5509.99.00 00	- - Other	kg	10%	Nil	0%
		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.				
		- Containing 85% or more by weight of artificial staple fibres:				
55.11	5510.11.00 00	- - Single yarn	kg	10%	Nil	0%
	5510.12.00 00	- - Multiple (folded) or cabled yarn	kg	10%	Nil	0%
	5510.20.00 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	10%	Nil	0%
	5510.30.00 00	- Other yarn, mixed mainly or solely with cotton	kg	10%	Nil	0%
	5510.90.00 00	- Other yarn	kg	10%	Nil	0%
		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.				
	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres:				
	5511.10.10 00	- - Knitting yarn, crochet thread and embroidery thread	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
55.12	5511.10.90 00	- - Other	kg	20%	Nil	0%
	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:				
	5511.20.10 00	- - Knitting yarn, crochet thread and embroidery thread	kg	10%	Nil	0%
	5511.20.90 00	- - Other	kg	20%	Nil	0%
	5511.30.00 00	- Of artificial staple fibres	kg	10%	Nil	0%
		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.				
		- Containing 85% or more by weight of polyester staple fibres:				
	5512.11.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5512.19.00 00	- - Other	kg	10%	Nil	0%
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
55.13	5512.21.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5512.29.00 00	- - Other	kg	10%	Nil	0%
		- Other:				
	5512.91.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5512.99.00 00	- - Other	kg	10%	Nil	0%
		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².				
		- Unbleached or bleached:				
	5513.11.00 00	- - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5513.12.00 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil	0%
	5513.13.00 00	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil	0%
	5513.19.00 00	- - Other woven fabrics	kg	10%	Nil	0%
		- Dyed:				
	5513.21.00 00	- - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5513.23.00 00	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil	0%
	5513.29.00 00	- - Other woven fabrics	kg	10%	Nil	0%
		- Of yarns of different colours:				
	5513.31.00 00	- - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5513.39.00 00	- - Other woven fabrics	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
55.14	5513.41.00 00	- Printed: - - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5513.49.00 00	- - Other woven fabrics	kg	10%	Nil	0%
		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².				
		- Unbleached or bleached:				
	5514.11.00 00	- - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5514.12.00 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil	0%
	5514.19.00 00	- - Other woven fabrics	kg	10%	Nil	0%
		- Dyed:				
	5514.21.00 00	- - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5514.22.00 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil	0%
	5514.23.00 00	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil	0%
	5514.29.00 00	- - Other woven fabrics	kg	10%	Nil	0%
	5514.30.00 00	- Of yarns of different colours	kg	10%	Nil	0%
		- Printed:				
	5514.41.00 00	- - Of polyester staple fibres, plain weave	kg	10%	Nil	0%
	5514.42.00 00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil	0%
	5514.43.00 00	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil	0%
	5514.49.00 00	- - Other woven fabrics	kg	10%	Nil	0%
55.15		Other woven fabrics of synthetic staple fibres.				
		- Of polyester staple fibres:				
	5515.11.00 00	- - Mixed mainly or solely with viscose rayon staple fibres	kg	10%	Nil	0%
	5515.12.00 00	- - Mixed mainly or solely with man-made filaments	kg	10%	Nil	0%
	5515.13.00 00	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil	0%
	5515.19.00 00	- - Other	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
55.16		- Of acrylic or modacrylic staple fibres:				
	5515.21.00 00	- - Mixed mainly or solely with man-made filaments	kg	10%	Nil	0%
	5515.22.00 00	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil	0%
	5515.29.00 00	- - Other	kg	10%	Nil	0%
		- Other woven fabrics:				
	5515.91.00 00	- - Mixed mainly or solely with man-made filaments	kg	10%	Nil	0%
	5515.99	- - Other				
	5515.99.10 00	- - - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil	0%
	5515.99.90 00	- - - Other	kg	10%	Nil	0%
		Woven fabrics of artificial staple fibres.				
		- Containing 85% or more by weight of artificial staple fibres:				
	5516.11.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5516.12.00 00	- - Dyed	kg	10%	Nil	0%
	5516.13.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5516.14.00 00	- - Printed	kg	10%	Nil	0%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:				
	5516.21.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5516.22.00 00	- - Dyed	kg	10%	Nil	0%
	5516.23.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5516.24.00 00	- - Printed	kg	10%	Nil	0%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:				
	5516.31.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5516.32.00 00	- - Dyed	kg	10%	Nil	0%
	5516.33.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5516.34.00 00	- - Printed	kg	10%	Nil	0%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:				
	5516.41.00 00	- - Unbleached or bleached	kg	10%	Nil	0%
	5516.42.00 00	- - Dyed	kg	10%	Nil	0%
	5516.43.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5516.44.00 00	- - Printed	kg	10%	Nil	0%
		- Other:				
	5516.91.00 00	- - Unbleached or bleached	kg	10%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5516.92.00 00	- - Dyed	kg	10%	Nil	0%
	5516.93.00 00	- - Of yarns of different colours	kg	10%	Nil	0%
	5516.94.00 00	- - Printed	kg	10%	Nil	0%

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

Chapter Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
 Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
 Headings 56.02 and 56.03 do not, however, cover:
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.				
		- Wadding; other articles of wadding:				
	5601.21.00 00	- - Of cotton	kg	20%	Nil	0%
	5601.22.00 00	- - Of man-made fibres	kg	20%	Nil	0%
	5601.29.00 00	- - Other	kg	20%	Nil	0%
	5601.30	- Textile flock and dust and mill neps:				
	5601.30.10 00	- - Polyamide fibre flock	kg	20%	Nil	0%
	5601.30.20 00	- - Polypropylene fibre flock	kg	20%	Nil	0%
	5601.30.90 00	- - Other	kg	20%	Nil	0%
56.02		Felt, whether or not impregnated, coated, covered or laminated.				
	5602.10.00 00	- Needleloom felt and stitch-bonded fibre fabrics	kg	20%	Nil	0%
		- Other felt, not impregnated, coated, covered or laminated:				
	5602.21.00 00	- - Of wool or fine animal hair	kg	Nil	Nil	0%
	5602.29.00 00	- - Of other textile materials	kg	20%	Nil	0%
	5602.90.00 00	- Other	kg	20%	Nil	0%
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.				
		- Of man-made filaments:				
	5603.11.00 00	- - Weighing not more than 25 g/m ²	kg	20%	Nil	0%
	5603.12.00 00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	20%	Nil	0%
	5603.13.00 00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	20%	Nil	0%
	5603.14.00 00	- - Weighing more than 150 g/m ²	kg	20%	Nil	0%
		- Other:				
	5603.91.00 00	- - Weighing not more than 25 g/m ²	kg	20%	Nil	0%
	5603.92.00 00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	20%	Nil	0%
	5603.93.00 00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	20%	Nil	0%
	5603.94.00 00	- - Weighing more than 150 g/m ²	kg	20%	Nil	0%
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.				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5604.10.00 00	- Rubber thread and cord, textile covered	kg	15%	Nil	0%
	5604.90	- Other:				
	5604.90.10 00	- - Imitation catgut, of silk yarn	kg	5%	Nil	0%
	5604.90.20 00	- - Rubber impregnated textile thread yarn	kg	15%	Nil	0%
	5604.90.30 00	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	kg	Nil	Nil	0%
	5604.90.90	- - Other:				
	5604.90.90 10	- - - Imitation catgut, of man-made fibre materials	kg	20%	Nil	0%
	5604.90.90 90	- - - Other	kg	20%	Nil	0%
56.05	5605.00.00 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	Nil	Nil	0%
56.06	5606.00.00 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	Nil	Nil	0%
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 fibres of the genus Agave:				
	5607.21.00 00	- - Binder or baler twine	kg	Nil	Nil	0%
	5607.29.00 00	- - Other	kg	Nil	Nil	0%
		- Of polyethylene or polypropylene:				
	5607.41.00 00	- - Binder or baler twine	kg	5%	Nil	0%
	5607.49.00 00	- - Other	kg	5%	Nil	0%
	5607.50	- Of other synthetic fibres:				
	5607.50.10 00	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	kg	5%	Nil	0%
	5607.50.90 00	- - Other	kg	5%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
56.08	5607.90	- Other:				
	5607.90.10 00	- - Of artificial fibres	kg	5%	Nil	0%
	5607.90.20 00	- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	kg	Nil	Nil	0%
	5607.90.30 00	- - Of jute or other textile bast fibres of heading 53.03	kg	Nil	Nil	0%
	5607.90.90 00	- - Other	kg	2%	Nil	0%
		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:				
	5608.11.00 10	- - - Knitted or crocheted	kg	5%	Nil	0%
	5608.11.00 90	- - - Other	kg	5%	Nil	0%
	5608.19	- - Other:				
	5608.19.20 00	- - - Net bags	kg	5%	Nil	0%
	5608.19.90 00	- - - Other	kg	5%	Nil	0%
	5608.90	- Other:				
	5608.90.10 00	- - Net bags	kg	5%	Nil	0%
	5608.90.90	- - Other:				
		- - - Made up fishing nets:				
	5608.90.90 11	- - - - Knitted or crocheted	kg	5%	Nil	0%
	5608.90.90 19	- - - - Other	kg	5%	Nil	0%
	5608.90.90 90	- - - Other	kg	5%	Nil	0%
56.09	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.				
	5609.00.00 10	- Load sling	kg	5%	Nil	0%
	5609.00.00 90	- Other	kg	5%	Nil	0%

Chapter 57
Carpets and other textile floor coverings

Chapter Notes.

- 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.
- This Chapter does not cover floor covering underlays.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.				
	5701.10	- Of wool or fine animal hair:				
	5701.10.10 00	- - Prayer rugs	m ²	Nil	Nil	0%
	5701.10.90 00	- - Other	m ²	20%	Nil	0%
	5701.90	- Of other textile materials:				
		- - Of cotton:				
	5701.90.11 00	- - - Prayer rugs	m ²	Nil	Nil	0%
	5701.90.19 00	- - - Other	m ²	20%	Nil	0%
		- - Other:				
	5701.90.91 00	- - - Prayer rugs	m ²	Nil	Nil	0%
57.02	5701.90.99	- - - Other:				
	5701.90.99 10	- - - - Of jute fibres	m ²	Nil	Nil	0%
	5701.90.99 90	- - - - Other	m ²	20%	Nil	0%
		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 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²	20%	Nil	0%
	5702.20.00 00	- Floor coverings of coconut fibres (coir)	m ²	Nil	Nil	0%
		- Other, of pile construction, not made up:				
	5702.31.00 00	- - Of wool or fine animal hair	m ²	20%	Nil	0%
	5702.32.00 00	- - Of man-made textile materials	m ²	20%	Nil	0%
	5702.39	- - Of other textile materials:				
	5702.39.10 00	- - - Of cotton	m ²	20%	Nil	0%
	5702.39.20 00	- - - Of jute fibres	m ²	Nil	Nil	0%
	5702.39.90 00	- - - Other	m ²	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Other, of pile construction, made up:				
	5702.41	- - Of wool or fine animal hair:				
	5702.41.10 00	- - - Prayer rugs	m ²	Nil	Nil	0%
	5702.41.90 00	- - - Other	m ²	20%	Nil	0%
	5702.42	- - Of man-made textile materials:				
	5702.42.10 00	- - - Prayer rugs	m ²	Nil	Nil	0%
	5702.42.90 00	- - - Other	m ²	20%	Nil	0%
	5702.49	- - Of other textile materials:				
		- - - Of cotton:				
	5702.49.11 00	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5702.49.19 00	- - - - Other	m ²	20%	Nil	0%
	5702.49.20	- - - Of jute fibres:				
	5702.49.20 10	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5702.49.20 90	- - - - Other	m ²	Nil	Nil	0%
	5702.49.90	- - - Other:				
	5702.49.90 10	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5702.49.90 90	- - - - Other	m ²	20%	Nil	0%
	5702.50	- Other, not of pile construction, not made up:				
	5702.50.10 00	- - Of cotton	m ²	20%	Nil	0%
	5702.50.20 00	- - Of jute fibres	m ²	Nil	Nil	0%
	5702.50.90 00	- - Other	m ²	20%	Nil	0%
		- Other, not of pile construction, made up:				
	5702.91	- - Of wool or fine animal hair:				
	5702.91.10 00	- - - Prayer rugs	m ²	Nil	Nil	0%
	5702.91.90 00	- - - Other	m ²	20%	Nil	0%
	5702.92	- - Of man-made textile materials:				
	5702.92.10 00	- - - Prayer rugs	m ²	Nil	Nil	0%
	5702.92.90 00	- - - Other	m ²	20%	Nil	0%
	5702.99	- - Of other textile materials:				
		- - - Of cotton:				
	5702.99.11 00	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5702.99.19 00	- - - - Other	m ²	20%	Nil	0%
	5702.99.20	- - - Of jute fibres:				
	5702.99.20 10	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5702.99.20 90	- - - - Other	m ²	Nil	Nil	0%
	5702.99.90	- - - Other:				
	5702.99.90 10	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5702.99.90 90	- - - - Other	m ²	20%	Nil	0%
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
57.04	5703.10	- Of wool or fine animal hair:				
	5703.10.10 00	- - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	20%	Nil	0%
	5703.10.20 00	- - Prayer rugs	m ²	Nil	Nil	0%
	5703.10.90 00	- - Other	m ²	20%	Nil	0%
	5703.20	- Of nylon or other polyamides:				
	5703.20.10 00	- - Prayer rugs	m ²	Nil	Nil	0%
	5703.20.90 00	- - Other	m ²	20%	Nil	0%
	5703.30	- Of other man-made textile materials:				
	5703.30.10 00	- - Prayer rugs	m ²	Nil	Nil	0%
	5703.30.90 00	- - Other	m ²	20%	Nil	0%
	5703.90	- Of other textile materials:				
		- - Of cotton:				
	5703.90.11 00	- - - Prayer rugs	m ²	Nil	Nil	0%
	5703.90.19 00	- - - Other	m ²	20%	Nil	0%
		- - Of jute fibres:				
	5703.90.21 00	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	Nil	0%
	5703.90.29	- - - Other:				
	5703.90.29 10	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5703.90.29 90	- - - - Other	m ²	Nil	Nil	0%
		- - Other:				
	5703.90.91 00	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	20%	Nil	0%
	5703.90.99	- - - Other:				
	5703.90.99 10	- - - - Prayer rugs	m ²	Nil	Nil	0%
	5703.90.99 90	- - - - Other	m ²	20%	Nil	0%
57.05		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.				
	5704.10.00 00	- Tiles, having a maximum surface area of 0.3 m ²	m ²	20%	Nil	0%
	5704.90.00 00	- Other	m ²	20%	Nil	0%
	5705.00	Other carpets and other textile floor coverings, whether or not made up.				
		- Of cotton:				
	5705.00.11 00	- - Prayer rugs	m ²	Nil	Nil	0%
	5705.00.19 00	- - Other	m ²	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5705.00.21 00	- Of jute fibres: - - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	Nil	0%
	5705.00.29	- - Other:				
	5705.00.29 10	- - - Prayer rugs	m ²	Nil	Nil	0%
	5705.00.29 90	- - - Other	m ²	Nil	Nil	0%
		- Other:				
	5705.00.91 00	- - Prayer rugs	m ²	Nil	Nil	0%
	5705.00.92 00	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	20%	Nil	0%
	5705.00.99 00	- - Other	m ²	20%	Nil	0%

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

Chapter 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 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm
 Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.				
	5801.10	- Of wool or fine animal hair:				
	5801.10.10 00	- - Impregnated, coated, covered or laminated	kg	Nil	Nil	0%
	5801.10.90 00	- - Other	kg	7%	Nil	0%
	5801.21	- Of cotton:				
	5801.21.10 00	- - Uncut weft pile fabrics:				
	5801.21.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.21.90 00	- - - Other	kg	7%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	5801.22	- - Cut corduroy:				
	5801.22.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.22.90 00	- - - Other	kg	7%	Nil	0%
	5801.23	- - Other weft pile fabrics:				
	5801.23.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.23.90 00	- - - Other	kg	7%	Nil	0%
	5801.26	- - Chenille fabrics:				
	5801.26.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.26.90 00	- - - Other	kg	7%	Nil	0%
	5801.27	- - Warp pile fabrics:				
	5801.27.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.27.90 00	- - - Other	kg	7%	Nil	0%
		- Of man-made fibres:				
	5801.31	- - Uncut weft pile fabrics:				
	5801.31.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.31.90 00	- - - Other	kg	7%	Nil	0%
	5801.32	- - Cut corduroy:				
	5801.32.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.32.90 00	- - - Other	kg	7%	Nil	0%
	5801.33	- - Other weft pile fabrics:				
	5801.33.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.33.90 00	- - - Other	kg	7%	Nil	0%
	5801.36	- - Chenille fabrics:				
	5801.36.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.36.90 00	- - - Other	kg	7%	Nil	0%
	5801.37	- - Warp pile fabrics:				
	5801.37.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.37.90 00	- - - Other	kg	7%	Nil	0%
	5801.90	- Of other textile materials:				
		- - Of silk:				
	5801.90.11 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	5801.90.91 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5801.90.99 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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.				
	5802.11.00	- Terry towelling and similar woven terry fabrics, of cotton:				
	5802.11.00 10	- - Unbleached:				
	5802.11.00 90	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5802.19.00	- - - Other	kg	20%	Nil	0%
	5802.19.00 10	- - Other:				
	5802.19.00 90	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5802.20.00	- - - Other	kg	20%	Nil	0%
	5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials:				
	5802.20.00 10	- - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5802.20.00 91	- - Other :				
	5802.20.00 99	- - - Of wool or fine animal hair	kg	Nil	Nil	0%
	5802.30	- - - Other	kg	20%	Nil	0%
	5802.30.10 10	- Tufted textile fabrics:				
	5802.30.20	- - Impregnated, coated or covered	kg	20%	Nil	0%
	5802.30.20 10	- - Woven, of cotton or of man-made fibres:				
	5802.30.20 20	- - - Of cotton	kg	7%	Nil	0%
	5802.30.30 00	- - - Of man-made fibres	kg	7%	Nil	0%
	5802.30.90 00	- - Woven, of other materials	kg	Nil	Nil	0%
	5802.30.90 00	- - Other	kg	20%	Nil	0%
58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.				
	5803.00.10 00	- Of cotton	kg	10%	Nil	0%
	5803.00.20 00	- Of man-made fibres	kg	20%	Nil	0%
	5803.00.91 00	- Other:				
	5803.00.99	- - Of a kind used to cover crops	kg	10%	Nil	0%
	5803.00.99 10	- - Other:				
	5803.00.99 90	- - - Of wool or fine animal hair	kg	Nil	Nil	0%
58.04		- - - Other textile materials	kg	10%	Nil	0%
		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.				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
58.05	5804.10	- Tulles and other net fabrics:				
		- - Of silk:				
	5804.10.11 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5804.10.19 00	- - - Other	kg	Nil	Nil	0%
		- - Of cotton:				
	5804.10.21 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5804.10.29 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	5804.10.91 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5804.10.99 00	- - - Other	kg	Nil	Nil	0%
		- Mechanically made lace:				
	5804.21	- - Of man-made fibres:				
	5804.21.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5804.21.90 00	- - - Other	kg	Nil	Nil	0%
	5804.29	- - Of other textile materials:				
	5804.29.10 00	- - - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5804.29.90 00	- - - Other	kg	Nil	Nil	0%
	5804.30.00 00	- Hand-made lace	kg	Nil	Nil	0%
58.06	5805.00	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.				
	5805.00.10 00	- Of cotton	kg	Nil	Nil	0%
	5805.00.90 00	- Other	kg	Nil	Nil	0%
		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).				
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:				
	5806.10.10 00	- - Of silk	kg	20%	Nil	0%
	5806.10.20 00	- - Of cotton	kg	20%	Nil	0%
	5806.10.90 00	- - Other	kg	20%	Nil	0%
	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:				
	5806.20.10 00	- - Sports tape of a kind used to wrap sports equipment grips	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
58.07	5806.20.90 00	- - Other	kg	20%	Nil	0%
	5806.31	- Other woven fabrics:				
	5806.31.10 00	- - Of cotton:				
		- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	20%	Nil	0%
	5806.31.20 00	- - - Backing of a kind used for electrical insulating paper	kg	20%	Nil	0%
	5806.31.90	- - - Other:				
	5806.31.90 10	- - - - Curtain tapes	kg	20%	Nil	0%
	5806.31.90 90	- - - - Other	kg	20%	Nil	0%
	5806.32	- - Of man-made fibres:				
	5806.32.10 00	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	kg	20%	Nil	0%
	5806.32.40 00	- - - Backing of a kind used for electrical insulating paper	kg	20%	Nil	0%
	5806.32.90	- - - Other:				
	5806.32.90 10	- - - - Curtain tapes	kg	20%	Nil	0%
	5806.32.90 90	- - - - Other	kg	20%	Nil	0%
	5806.39	- - Of other textile materials:				
	5806.39.10	- - - Of silk:				
	5806.39.10 10	- - - - Curtain tapes	kg	20%	Nil	0%
	5806.39.10 90	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	5806.39.91 00	- - - - Backing of a kind used for electrical insulating paper	kg	20%	Nil	0%
	5806.39.99	- - - - Other:				
	5806.39.99 10	- - - - - Curtain tapes	kg	20%	Nil	0%
	5806.39.99 90	- - - - - Other	kg	20%	Nil	0%
	5806.40.00 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	20%	Nil	0%
		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.				
	5807.10.00 00	- Woven	kg	20%	Nil	0%
	5807.90.00 00	- Other	kg	20%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Braids in the piece:				
	5808.10.10 00	- - Combined with rubber thread	kg	20%	Nil	0%
	5808.10.90 00	- - Other	kg	20%	Nil	0%
	5808.90	- Other:				
	5808.90.10 00	- - Combined with rubber thread	kg	20%	Nil	0%
	5808.90.90 00	- - Other	kg	20%	Nil	0%
58.09	5809.00.00 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	Nil	Nil	0%
58.10		Embroidery in the piece, in strips or in motifs.				
	5810.10.00 00	- Embroidery without visible ground	kg	20%	Nil	0%
		- Other embroidery:				
	5810.91.00 00	- - Of cotton	kg	20%	Nil	0%
	5810.92.00 00	- - Of man-made fibres	kg	20%	Nil	0%
	5810.99.00 00	- - Of other textile materials	kg	20%	Nil	0%
58.11	5811.00	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.				
	5811.00.10 00	- Of wool or fine or coarse animal hair	kg	Nil	Nil	0%
	5811.00.90	- Other:				
	5811.00.90 10	- - Impregnated, coated, covered or laminated	kg	20%	Nil	0%
	5811.00.90 20	- - Sponge padding	kg	20%	Nil	0%
		- - Other:				
	5811.00.90 91	- - - Woven	kg	20%	Nil	0%
	5811.00.90 99	- - - Other	kg	20%	Nil	0%

Chapter 59

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

Chapter Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/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);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	Nil	Nil	0%
	5901.90	- Other:				
	5901.90.10 00	- - Tracing cloth	kg	Nil	Nil	0%
	5901.90.20 00	- - Prepared painting canvas	kg	Nil	Nil	0%
	5901.90.90 00	- - Other	kg	Nil	Nil	0%
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.				
	5902.10	- Of nylon or other polyamides:				
		- - Chafer fabric, rubberised:				
	5902.10.11 00	- - - Of nylon-6 yarn	kg	Nil	Nil	0%
	5902.10.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	5902.10.91 00	- - - Of nylon-6 yarn	kg	Nil	Nil	0%
	5902.10.99 00	- - - Other	kg	Nil	Nil	0%
	5902.20	- Of polyesters:				
	5902.20.20 00	- - Chafer fabric, rubberised	kg	Nil	Nil	0%
		- - Other:				
	5902.20.91 00	- - - Containing cotton	kg	Nil	Nil	0%
	5902.20.99 00	- - - Other	kg	Nil	Nil	0%
	5902.90	- Other:				
	5902.90.10 00	- - Chafer fabric, rubberised	kg	Nil	Nil	0%
	5902.90.90 00	- - Other	kg	Nil	Nil	0%
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.				
	5903.10.00 00	- With poly(vinyl chloride)	kg	20%	Nil	0%
	5903.20.00 00	- With polyurethane	kg	20%	Nil	0%
	5903.90.00 00	- Other	kg	20%	Nil	0%

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 00	- Linoleum	m ²	20%	Nil	0%
	5904.90.00 00	- Other	m ²	20%	Nil	0%
59.05	5905.00	Textile wall coverings.				
	5905.00.10 00	- Of wool or fine or coarse animal hair	m ²	Nil	Nil	0%
	5905.00.90	- Other:				
	5905.00.90 10	- - Impregnated, coated, covered or laminated	m ²	20%	Nil	0%
		- - Other:				
	5905.00.90 91	- - - Woven	m ²	20%	Nil	0%
	5905.00.90 99	- - - Other	m ²	20%	Nil	0%
59.06		Rubberised textile fabrics, other than those of heading 59.02.				
	5906.10.00 00	- Adhesive tape of a width not exceeding 20 cm	kg	Nil	Nil	0%
		- Other:				
	5906.91.00 00	- - Knitted or crocheted	kg	Nil	Nil	0%
	5906.99	- - Other:				
	5906.99.10 00	- - - Rubberised sheeting suitable for hospital use	kg	Nil	Nil	0%
	5906.99.90 00	- - - Other	kg	Nil	Nil	0%
59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.				
	5907.00.10 00	- Fabrics impregnated, coated or covered with oil or oil-based preparations	kg	Nil	Nil	0%
	5907.00.30 00	- Fabrics impregnated, coated or covered with fire resistant substances	kg	Nil	Nil	0%
	5907.00.40 00	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	kg	Nil	Nil	0%
	5907.00.50 00	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	kg	Nil	Nil	0%
	5907.00.60 00	- Fabrics impregnated, coated or covered with other substances	kg	Nil	Nil	0%
	5907.00.90 00	- Other	kg	Nil	Nil	0%

59.08	5908.00	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.				
	5908.00.10 00	- Wicks; incandescent gas mantles	kg	Nil	Nil	0%
	5908.00.90 00	- Other	kg	Nil	Nil	0%
59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.				
	5909.00.10 00	- Fire hoses	kg	Nil	Nil	0%
	5909.00.90 00	- Other	kg	Nil	Nil	0%
59.10	5910.00.00 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	Nil	Nil	0%
59.11	5911.10.00 00	Textile products and articles, for technical uses, specified in Note 7 to this Chapter. - 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	Nil	Nil	0%
	5911.20.00 00	- Bolting cloth, whether or not made up	kg	Nil	Nil	0%
		- 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 00	- - Weighing less than 650 g/m ²	kg	Nil	Nil	0%
	5911.32.00 00	- - Weighing 650 g/m ² or more	kg	Nil	Nil	0%
	5911.40.00 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	Nil	Nil	0%
	5911.90	- Other:				
	5911.90.10 00	- - Gaskets and seals	kg	Nil	Nil	0%
	5911.90.90 00	- - Other	kg	Nil	Nil	0%

Chapter 60
Knitted or crocheted fabrics

Chapter 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.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.				
	6001.10.00 00	- "Long pile" fabrics	kg	15%	Nil	0%
		- Looped pile fabrics:				
	6001.21.00 00	- - Of cotton	kg	15%	Nil	0%
	6001.22.00 00	- - Of man-made fibres	kg	15%	Nil	0%
	6001.29.00 00	- - Of other textile materials	kg	15%	Nil	0%
		- Other:				
	6001.91.00 00	- - Of cotton	kg	15%	Nil	0%
	6001.92	- - Of man-made fibres:				
	6001.92.20 00	- - - Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers				
		- - - Containing elastomeric yarn or rubber thread	kg	15%	Nil	0%
	6001.92.30 00	- - - Containing elastomeric yarn or rubber thread	kg	15%	Nil	0%
	6001.92.90 00	- - - Other	kg	15%	Nil	0%
	6001.99	- - Of other textile materials:				
		- - - Unbleached, not mercerised:				
	6001.99.11 00	- - - - Containing elastomeric yarn or rubber thread	kg	15%	Nil	0%
	6001.99.19 00	- - - - Other	kg	15%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
60.02	6001.99.91 00	- - - Other:				
		- - - - Containing elastomeric yarn or rubber thread	kg	15%	Nil	0%
	6001.99.99 00	- - - - Other	kg	15%	Nil	0%
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				
	6002.40.00 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	15%	Nil	0%
	6002.90.00 00	- Other	kg	15%	Nil	0%
60.04		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.				
	6003.10.00 00	- Of wool or fine animal hair	kg	15%	Nil	0%
	6003.20.00 00	- Of cotton	kg	15%	Nil	0%
60.05	6003.30.00 00	- Of synthetic fibres	kg	15%	Nil	0%
	6003.40.00 00	- Of artificial fibres	kg	15%	Nil	0%
	6003.90.00 00	- Other	kg	15%	Nil	0%
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:				
	6004.10.10 00	- - Containing by weight not more than 20% of elastomeric yarn	kg	15%	Nil	0%
60.05	6004.10.90 00	- - Other	kg	15%	Nil	0%
	6004.90.00 00	- Other	kg	15%	Nil	0%
		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.				
60.05		- Of cotton:				
	6005.21.00 00	- - Unbleached or bleached	kg	15%	Nil	0%
	6005.22.00 00	- - Dyed	kg	15%	Nil	0%
60.05	6005.23.00 00	- - Of yarns of different colours	kg	15%	Nil	0%
	6005.24.00 00	- - Printed	kg	15%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
60.06	6005.31	- Of synthetic fibres:				
	6005.31.10 00	- - Unbleached or bleached:				
		- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15%	Nil	0%
	6005.31.90 00	- - - Other	kg	15%	Nil	0%
	6005.32	- - Dyed:				
	6005.32.10 00	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15%	Nil	0%
		- - - Other	kg	15%	Nil	0%
	6005.33	- - Of yarns of different colours:				
	6005.33.10 00	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15%	Nil	0%
		- - - Other	kg	15%	Nil	0%
	6005.34	- - Printed:				
	6005.34.10 00	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15%	Nil	0%
		- - - Other	kg	15%	Nil	0%
	6005.41.00 00	- Of artificial fibres:	kg	15%	Nil	0%
	6005.42.00 00	- - Unbleached or bleached	kg	15%	Nil	0%
	6005.43.00 00	- - Dyed	kg	15%	Nil	0%
	6005.44.00 00	- - Of yarns of different colours	kg	15%	Nil	0%
	6005.90	- - Printed	kg	15%	Nil	0%
	6005.90.10 00	- Other:				
	6005.90.90 00	- - Of wool or fine animal hair	kg	15%	Nil	0%
		- - Other	kg	15%	Nil	0%
		Other knitted or crocheted fabrics.				
	6006.10.00 00	- Of wool or fine animal hair	kg	15%	Nil	0%
		- Of cotton:				
	6006.21.00 00	- - Unbleached or bleached	kg	15%	Nil	0%
	6006.22.00 00	- - Dyed	kg	15%	Nil	0%
	6006.23.00 00	- - Of yarns of different colours	kg	15%	Nil	0%
	6006.24.00 00	- - Printed	kg	15%	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	6006.31	- Of synthetic fibres:				
	6006.31.10 00	- - Unbleached or bleached:				
	6006.31.20 00	- - - Nylon fibre mesh for use as backing material for mosaic tiles	kg	15%	Nil	0%
	6006.31.90 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.32	- - Dyed:	kg	15%	Nil	0%
	6006.32.10 00	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	15%	Nil	0%
	6006.32.20 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.32.90 00	- - - Other	kg	15%	Nil	0%
	6006.33	- - Of yarns of different colours:				
	6006.33.10 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.33.90 00	- - - Other	kg	15%	Nil	0%
	6006.34	- - Printed:				
	6006.34.10 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.34.90 00	- - - Other	kg	15%	Nil	0%
	6006.41	- Of artificial fibres:				
	6006.41.10 00	- - Unbleached or bleached:				
	6006.41.90 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.42	- - Dyed:	kg	15%	Nil	0%
	6006.42.10 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.42.90 00	- - - Other	kg	15%	Nil	0%
	6006.43	- - Of yarns of different colours:				
	6006.43.10 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.43.90 00	- - - Other	kg	15%	Nil	0%
	6006.44	- - Printed:				
	6006.44.10 00	- - - Elastic (combined with rubber threads)	kg	15%	Nil	0%
	6006.44.90 00	- - - Other	kg	15%	Nil	0%
	6006.90.00 00	- Other	kg	15%	Nil	0%

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

Chapter Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may

also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a jacket 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Of cotton	u	Nil	Nil	0%
	6101.30.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6101.90.00 00	- Of other textile materials	u	Nil	Nil	0%
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 00	- Of wool or fine animal hair	u	Nil	Nil	0%
	6102.20.00 00	- Of cotton	u	Nil	Nil	0%
	6102.30.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6102.90.00 00	- Of other textile materials	u	Nil	Nil	0%
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 00	- Suits	u	Nil	Nil	0%
		- Ensembles:				
	6103.22.00 00	- - Of cotton	u	Nil	Nil	0%
	6103.23.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6103.29.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Jackets and blazers:				
	6103.31.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6103.32.00 00	- - Of cotton	u	Nil	Nil	0%
	6103.33.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6103.39.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Trousers, bib and brace overalls, breeches and shorts:				
	6103.41.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6103.42.00 00	- - Of cotton	u	Nil	Nil	0%
	6103.43.00 00	- - Of synthetic fibres	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
61.04	6103.49.00 00	- - Of other textile materials	u	Nil	Nil	0%
		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 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6104.19	- - Of other textile materials:				
	6104.19.20 00	- - - Of cotton	u	Nil	Nil	0%
	6104.19.90 00	- - - Other	u	Nil	Nil	0%
		- Ensembles:				
	6104.22.00 00	- - Of cotton	u	Nil	Nil	0%
	6104.23.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6104.29.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Jackets and blazers:				
	6104.31.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6104.32.00 00	- - Of cotton	u	Nil	Nil	0%
	6104.33.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6104.39.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Dresses:				
	6104.41.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6104.42.00 00	- - Of cotton	u	Nil	Nil	0%
	6104.43.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6104.44.00 00	- - Of artificial fibres	u	Nil	Nil	0%
	6104.49.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Skirts and divided skirts:				
	6104.51.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6104.52.00 00	- - Of cotton	u	Nil	Nil	0%
	6104.53.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6104.59.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Trousers, bib and brace overalls, breeches and shorts:				
	6104.61.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6104.62.00 00	- - Of cotton	u	Nil	Nil	0%
	6104.63.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6104.69.00 00	- - Of other textile materials	u	Nil	Nil	0%
61.05		Men's or boys' shirts, knitted or crocheted.				
	6105.10.00 00	- Of cotton	u	Nil	Nil	0%
	6105.20.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6105.90.00 00	- Of other textile materials	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.				
	6106.10.00 00	- Of cotton	u	Nil	Nil	0%
	6106.20.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6106.90.00 00	- Of other textile materials	u	Nil	Nil	0%
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 00	- - Of cotton	u	Nil	Nil	0%
	6107.12.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6107.19.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Nightshirts and pyjamas:				
	6107.21.00 00	- - Of cotton	u	Nil	Nil	0%
	6107.22.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6107.29.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Other:				
	6107.91.00 00	- - Of cotton	u	Nil	Nil	0%
	6107.99.00 00	- - Of other textile materials	u	Nil	Nil	0%
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
		- Slips and petticoats:				
	6108.11.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6108.19	- - Of other textile materials:				
	6108.19.20 00	- - - Of wool or fine animal hair	u	Nil	Nil	0%
	6108.19.30 00	- - - Of cotton	u	Nil	Nil	0%
	6108.19.90 00	- - - Other	u	Nil	Nil	0%
		- Briefs and panties:				
	6108.21.00 00	- - Of cotton	u	Nil	Nil	0%
	6108.22.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6108.29.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Nightdresses and pyjamas:				
	6108.31.00 00	- - Of cotton	u	Nil	Nil	0%
	6108.32.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6108.39.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Other:				
	6108.91.00 00	- - Of cotton	u	Nil	Nil	0%
	6108.92.00 00	- - Of man-made fibres	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
61.09	6108.99.00 00	- - Of other textile materials	u	Nil	Nil	0%
		T-shirts, singlets and other vests, knitted or crocheted.				
	6109.10	- Of cotton:				
	6109.10.10 00	- - For men or boys	u	Nil	Nil	0%
61.10	6109.10.20 00	- - For women or girls	u	Nil	Nil	0%
	6109.90	- Of other textile materials:				
	6109.90.10 00	- - For men or boys, of ramie, linen or silk	u	Nil	Nil	0%
	6109.90.20 00	- - For men or boys, of other textile materials	u	Nil	Nil	0%
	6109.90.30 00	- - For women or girls	u	Nil	Nil	0%
		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.				
		- Of wool or fine animal hair:				
	6110.11.00 00	- - Of wool	u	Nil	Nil	0%
	6110.12.00 00	- - Of Kashmir (cashmere) goats	u	Nil	Nil	0%
	6110.19.00 00	- - Other	u	Nil	Nil	0%
61.11	6110.20.00 00	- Of cotton	u	Nil	Nil	0%
	6110.30.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6110.90.00 00	- Of other textile materials	u	Nil	Nil	0%
		Babies' garments and clothing accessories, knitted or crocheted.				
61.12	6111.20.00 00	- Of cotton	kg	Nil	Nil	0%
	6111.30.00 00	- Of synthetic fibres	kg	Nil	Nil	0%
	6111.90.00 00	- Of other textile materials	kg	Nil	Nil	0%
		Track suits, ski suits and swimwear, knitted or crocheted.				
		- Track suits:				
	6112.11.00 00	- - Of cotton	u	Nil	Nil	0%
	6112.12.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6112.19.00 00	- - Of other textile materials	u	Nil	Nil	0%
	6112.20.00 00	- Ski suits	u	Nil	Nil	0%
		- Men's or boys' swimwear:				
	6112.31.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6112.39.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Women's or girls' swimwear:				
	6112.41.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6112.49.00 00	- - Of other textile materials	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.				
	6113.00.10 00	- Divers' suits (wetsuits)	kg	Nil	Nil	0%
	6113.00.30 00	- Garments used for protection from fire	kg	Nil	Nil	0%
	6113.00.40 00	- Other protective work garments	kg	Nil	Nil	0%
	6113.00.90 00	- Other	kg	Nil	Nil	0%
61.14		Other garments, knitted or crocheted.				
	6114.20.00 00	- Of cotton	kg	Nil	Nil	0%
	6114.30	- Of man-made fibres:				
	6114.30.20 00	- - Garments used for protection from fire	kg	Nil	Nil	0%
	6114.30.90 00	- - Other	kg	Nil	Nil	0%
	6114.90.00 00	- Of other textile materials	kg	Nil	Nil	0%
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	- Graduated compression hosiery (for example, stockings for varicose veins):				
	6115.10.10 00	- - Stockings for varicose veins, of synthetic fibres	kg	Nil	Nil	0%
	6115.10.90 00	- - Other	kg	Nil	Nil	0%
		- Other panty hose and tights:				
	6115.21.00 00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	Nil	Nil	0%
	6115.22.00 00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	Nil	Nil	0%
	6115.29	- - Of other textile materials:				
	6115.29.10 00	- - - Of cotton	kg	Nil	Nil	0%
	6115.29.90 00	- - - Other	kg	Nil	Nil	0%
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:				
	6115.30.10 00	- - Of cotton	kg	Nil	Nil	0%
	6115.30.90 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	6115.94.00 00	- - Of wool or fine animal hair	kg	Nil	Nil	0%
	6115.95.00 00	- - Of cotton	kg	Nil	Nil	0%
	6115.96.00 00	- - Of synthetic fibres	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
61.16	6115.99.00 00	- - Of other textile materials	kg	Nil	Nil	0%
		Gloves, mittens and mitts, knitted or crocheted.				
	6116.10	- Impregnated, coated or covered with plastics or rubber:				
	6116.10.10 00	- - Divers' gloves	kg	Nil	Nil	0%
	6116.10.90 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	6116.91.00 00	- - Of wool or fine animal hair	kg	Nil	Nil	0%
	6116.92.00 00	- - Of cotton	kg	Nil	Nil	0%
61.17	6116.93.00 00	- - Of synthetic fibres	kg	Nil	Nil	0%
	6116.99.00 00	- - Of other textile materials	kg	Nil	Nil	0%
		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.				
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:				
	6117.10.10 00	- - Of cotton	u	Nil	Nil	0%
	6117.10.90 00	- - Other	u	Nil	Nil	0%
	6117.80	- Other accessories:				
		- - Ties, bow ties and cravats:				
	6117.80.11 00	- - - Of wool or fine animal hair	kg	Nil	Nil	0%
	6117.80.19 00	- - - Other	kg	Nil	Nil	0%
	6117.80.20 00	- - Wrist bands, knee bands or ankle bands	kg	Nil	Nil	0%
	6117.80.90 00	- - Other	kg	Nil	Nil	0%
	6117.90.00 00	- Parts	kg	15%	Nil	0%

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

Chapter Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

National Note.

1. For the purpose of headings 62.13, 62.14 and 62.15, the expression “printed by the traditional batik process” means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of wool of fine animal hair	u	Nil	Nil	0%
	6201.12.00 00	- - Of cotton	u	Nil	Nil	0%
	6201.13.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6201.19.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Other:				
	6201.91.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6201.92.00 00	- - Of cotton	u	Nil	Nil	0%
	6201.93.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6201.99.00 00	- - Of other textile materials	u	Nil	Nil	0%
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 00	- - Of wool of fine animal hair	u	Nil	Nil	0%
	6202.12.00 00	- - Of cotton	u	Nil	Nil	0%
	6202.13.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6202.19.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Other:				
	6202.91.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6202.92.00 00	- - Of cotton	u	Nil	Nil	0%
	6202.93.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6202.99.00 00	- - Of other textile materials	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6203.12.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6203.19	- - Of other textile materials:				
	6203.19.10 00	- - - Of cotton	u	Nil	Nil	0%
	6203.19.90 00	- - - Other	u	Nil	Nil	0%
		- Ensembles:				
	6203.22.00 00	- - Of cotton	u	Nil	Nil	0%
	6203.23.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6203.29	- - Of other textile materials:				
	6203.29.10 00	- - - Of wool or fine animal hair	u	Nil	Nil	0%
	6203.29.90 00	- - - Other	u	Nil	Nil	0%
		- Jackets and blazers:				
	6203.31.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6203.32.00 00	- - Of cotton	u	Nil	Nil	0%
	6203.33.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6203.39.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Trousers, bib and brace overalls, breeches and shorts:				
	6203.41.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6203.42	- - Of cotton:				
	6203.42.10 00	- - - Bib and brace overalls	u	Nil	Nil	0%
	6203.42.90 00	- - - Other	u	Nil	Nil	0%
	6203.43.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6203.49.00 00	- - Of other textile materials	u	Nil	Nil	0%
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 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6204.12.00 00	- - Of cotton	u	Nil	Nil	0%
	6204.13.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6204.19.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Ensembles:				
	6204.21.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6204.22.00 00	- - Of cotton	u	Nil	Nil	0%
	6204.23.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6204.29.00 00	- - Of other textile materials	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
62.05		- Jackets and blazers:				
	6204.31.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6204.32.00 00	- - Of cotton	u	Nil	Nil	0%
	6204.33.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6204.39.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Dresses:				
	6204.41.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6204.42.00 00	- - Of cotton	u	Nil	Nil	0%
	6204.43.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6204.44.00 00	- - Of artificial fibres	u	Nil	Nil	0%
	6204.49.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Skirts and divided skirts:				
	6204.51.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6204.52.00 00	- - Of cotton	u	Nil	Nil	0%
	6204.53.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6204.59.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Trousers, bib and brace overalls, breeches and shorts:				
	6204.61.00 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6204.62.00 00	- - Of cotton	u	Nil	Nil	0%
	6204.63.00 00	- - Of synthetic fibres	u	Nil	Nil	0%
	6204.69.00 00	- - Of other textile materials	u	Nil	Nil	0%
		Men's or boys' shirts.				
	6205.20.00 00	- Of cotton	u	Nil	Nil	0%
	6205.30.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6205.90	- Of other textile materials:				
	6205.90.10 00	- - Of wool or fine animal hair	u	Nil	Nil	0%
	6205.90.90 00	- - Other	u	Nil	Nil	0%
62.06		Women's or girls' blouses, shirts and shirt-blouses.				
	6206.10.00 00	- Of silk or silk waste	u	Nil	Nil	0%
	6206.20.00 00	- Of wool or fine animal hair	u	Nil	Nil	0%
	6206.30.00 00	- Of cotton	u	Nil	Nil	0%
	6206.40.00 00	- Of man-made fibres	u	Nil	Nil	0%
	6206.90.00 00	- Of other textile materials	u	Nil	Nil	0%
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 00	- - Of cotton	u	Nil	Nil	0%
	6207.19.00 00	- - Of other textile materials	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
62.08		- Nightshirts and pyjamas:				
	6207.21.00 00	- - Of cotton	u	Nil	Nil	0%
	6207.22.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6207.29.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Other:				
	6207.91.00 00	- - Of cotton	kg	Nil	Nil	0%
	6207.99	- - Of other textile materials:				
	6207.99.10 00	- - - Of man-made fibres	kg	Nil	Nil	0%
	6207.99.90 00	- - - Other	kg	Nil	Nil	0%
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.				
		- Slips and petticoats:				
	6208.11.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6208.19.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Nightdresses and pyjamas:				
62.09	6208.21.00 00	- - Of cotton	u	Nil	Nil	0%
	6208.22.00 00	- - Of man-made fibres	u	Nil	Nil	0%
	6208.29.00 00	- - Of other textile materials	u	Nil	Nil	0%
		- Other:				
	6208.91.00 00	- - Of cotton	kg	Nil	Nil	0%
	6208.92.00 00	- - Of man-made fibres	kg	Nil	Nil	0%
	6208.99	- - Of other textile materials:				
	6208.99.10 00	- - - Of wool or fine animal hair	kg	Nil	Nil	0%
	6208.99.90 00	- - - Other	kg	Nil	Nil	0%
		Babies' garments and clothing accessories.				
	6209.20	- Of cotton:				
	6209.20.30 00	- - T-shirts, shirts, pyjamas and similar articles	kg	Nil	Nil	0%
	6209.20.90 00	- - Other	kg	Nil	Nil	0%
	6209.30	- Of synthetic fibres:				
62.10	6209.30.10 00	- - Suits, pants and similar articles	kg	Nil	Nil	0%
	6209.30.30 00	- - T-shirts, shirts, pyjamas and similar articles	kg	Nil	Nil	0%
	6209.30.40 00	- - Clothing accessories	kg	Nil	Nil	0%
	6209.30.90 00	- - Other	kg	Nil	Nil	0%
	6209.90.00 00	- Of other textile materials	kg	Nil	Nil	0%
		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
62.11	6210.10	- Of fabrics of heading 56.02 or 56.03:				
		- - Protective work garments:				
	6210.10.11 00	- - - Garments used for protection from chemical substances, radiation or fire	kg	Nil	Nil	0%
	6210.10.19 00	- - - Other	kg	Nil	Nil	0%
	6210.10.90 00	- - Other	kg	Nil	Nil	0%
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:				
	6210.20.20 00	- - Garments used for protection from fire	u	Nil	Nil	0%
	6210.20.30 00	- - Garments used for protection from chemical substances or radiation	u	Nil	Nil	0%
	6210.20.40 00	- - Other protective work garments	u	Nil	Nil	0%
	6210.20.90 00	- - Other	u	Nil	Nil	0%
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:				
	6210.30.20 00	- - Garments used for protection from fire	u	Nil	Nil	0%
	6210.30.30 00	- - Garments used for protection from chemical substances or radiation	u	Nil	Nil	0%
	6210.30.40 00	- - Other protective work garments	u	Nil	Nil	0%
	6210.30.90 00	- - Other	u	Nil	Nil	0%
	6210.40	- Other men's or boys' garments:				
	6210.40.10 00	- - Garments used for protection from fire	kg	Nil	Nil	0%
	6210.40.20 00	- - Garments used for protection from chemical substances or radiation	kg	Nil	Nil	0%
	6210.40.90 00	- - Other	kg	Nil	Nil	0%
	6210.50	- Other women's or girls' garments:				
	6210.50.10 00	- - Garments used for protection from fire	kg	Nil	Nil	0%
	6210.50.20 00	- - Garments used for protection from chemical substances or radiation	kg	Nil	Nil	0%
	6210.50.90 00	- - Other	kg	Nil	Nil	0%
		Track suits, ski suits and swimwear; other garments.				
		- Swimwear:				
	6211.11.00 00	- - Men's or boys'	u	Nil	Nil	0%
	6211.12.00 00	- - Women's or girls'	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	6211.20.00 00	- Ski suits	u	Nil	Nil	0%
		- Other garments, men's or boys':				
	6211.32	- - Of cotton:				
	6211.32.10 00	- - - Garments for fencing or wrestling	kg	Nil	Nil	0%
	6211.32.20 00	- - - Pilgrimage robes (ehram)	kg	Nil	Nil	0%
	6211.32.90 00	- - - Other	kg	Nil	Nil	0%
	6211.33	- - Of man-made fibres:				
	6211.33.10 00	- - - Garments for fencing or wrestling	kg	Nil	Nil	0%
	6211.33.20 00	- - - Garments used for protection from fire	kg	Nil	Nil	0%
	6211.33.30 00	- - - Garments used for protection from chemical substances or radiation	kg	Nil	Nil	0%
	6211.33.90 00	- - - Other	kg	Nil	Nil	0%
	6211.39	- - Of other textile materials:				
	6211.39.10 00	- - - Garments for fencing or wrestling	kg	Nil	Nil	0%
	6211.39.20 00	- - - Garments used for protection from fire	kg	Nil	Nil	0%
	6211.39.30 00	- - - Garments used for protection from chemical substances or radiation	kg	Nil	Nil	0%
	6211.39.90 00	- - - Other	kg	Nil	Nil	0%
		- Other garments, women's or girls':				
	6211.42	- - Of cotton:				
	6211.42.10 00	- - - Garments for fencing or wrestling	kg	Nil	Nil	0%
	6211.42.20 00	- - - Prayer cloaks	kg	Nil	Nil	0%
	6211.42.90 00	- - - Other	kg	Nil	Nil	0%
	6211.43	- - Of man-made fibres:				
	6211.43.10 00	- - - Surgical gowns	kg	5%	Nil	0%
	6211.43.20 00	- - - Prayer cloaks	kg	Nil	Nil	0%
	6211.43.30 00	- - - Anti-explosive protective suits	kg	Nil	Nil	0%
	6211.43.40 00	- - - Garments for fencing or wrestling	kg	Nil	Nil	0%
	6211.43.50 00	- - - Garments used for protection from chemical substances, radiation or fire	kg	Nil	Nil	0%
	6211.43.90 00	- - - Other	kg	Nil	Nil	0%
	6211.49	- - Of other textile materials:				
	6211.49.10 00	- - - Garments for fencing or wrestling	kg	Nil	Nil	0%
	6211.49.20 00	- - - Garments used for protection from chemical substances, radiation or fire	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
62.12	6211.49.30 00	- - - Prayer cloaks	kg	Nil	Nil	0%
	6211.49.40 00	- - - Other, of wool or fine animal hair	kg	Nil	Nil	0%
	6211.49.90 00	- - - Other	kg	Nil	Nil	0%
		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.				
	6212.10	- Brassieres:				
	6212.10.10 00	- - Of cotton	kg	Nil	Nil	0%
	6212.10.90 00	- - Of other textile materials	kg	Nil	Nil	0%
	6212.20	- Girdles and panty-girdles:				
	6212.20.10 00	- - Of cotton	kg	Nil	Nil	0%
	6212.20.90 00	- - Of other textile materials	kg	Nil	Nil	0%
	6212.30	- Corselettes:				
	6212.30.10 00	- - Of cotton	kg	Nil	Nil	0%
	6212.30.90 00	- - Of other textile materials	kg	Nil	Nil	0%
	6212.90	- Other:				
		- - Of cotton:				
	6212.90.11 00	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	kg	Nil	Nil	0%
	6212.90.12 00	- - - Athletic supporters	kg	Nil	Nil	0%
	6212.90.19	- - - Other:				
	6212.90.19 10	- - - - Sanitary belts	kg	Nil	Nil	0%
	6212.90.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Of other textile materials:				
	6212.90.91 00	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	kg	Nil	Nil	0%
	6212.90.92 00	- - - Athletic supporters	kg	Nil	Nil	0%
	6212.90.99	- - - Other:				
	6212.90.99 10	- - - - Sanitary belts	kg	Nil	Nil	0%
	6212.90.99 90	- - - - Other	kg	Nil	Nil	0%
62.13		Handkerchiefs.				
	6213.20	- Of cotton:				
	6213.20.10 00	- - Printed by the traditional batik process	kg	Nil	Nil	0%
	6213.20.90	- - Other:				
	6213.20.90 10	- - - Printed by other batik processes	kg	Nil	Nil	0%
	6213.20.90 90	- - - Other	kg	Nil	Nil	0%
	6213.90	- Of other textile materials:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
62.14	6213.90.11 00	- - Of silk or silk waste: - - - Printed by the traditional batik process	kg	Nil	Nil	0%
	6213.90.19	- - - Other:				
	6213.90.19 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	6213.90.19 90	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
	6213.90.91 00	- - - Printed by the traditional batik process	kg	Nil	Nil	0%
	6213.90.99	- - - Other:				
	6213.90.99 10	- - - - Printed by other batik processes	kg	Nil	Nil	0%
	6213.90.99 90	- - - - Other	kg	Nil	Nil	0%
		Shawls, scarves, mufflers, mantillas, veils and the like.				
	6214.10	- Of silk or silk waste:				
	6214.10.10 00	- - Printed by the traditional batik process	u	Nil	Nil	0%
	6214.10.90	- - Other:				
	6214.10.90 10	- - - Printed by other batik processes	u	Nil	Nil	0%
	6214.10.90 90	- - - Other	u	Nil	Nil	0%
	6214.20.00 00	- Of wool or fine animal hair	u	Nil	Nil	0%
	6214.30	- Of synthetic fibres:				
	6214.30.10 00	- - Printed by the traditional batik process	u	Nil	Nil	0%
	6214.30.90	- - Other:				
	6214.30.90 10	- - - Printed by other batik processes	u	Nil	Nil	0%
	6214.30.90 90	- - - Other	u	Nil	Nil	0%
	6214.40	- Of artificial fibres:				
	6214.40.10 00	- - Printed by the traditional batik process	u	Nil	Nil	0%
	6214.40.90	- - Other:				
	6214.40.90 10	- - - Printed by other batik processes	u	Nil	Nil	0%
	6214.40.90 90	- - - Other	u	Nil	Nil	0%
	6214.90	- Of other textile materials:				
	6214.90.10 00	- - Printed by the traditional batik process	u	Nil	Nil	0%
		- - Other:				
	6214.90.90 10	- - - Printed by other batik processes	u	Nil	Nil	0%
	6214.90.90 90	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
62.15		Ties, bow ties and cravats.				
	6215.10	- Of silk or silk waste:				
	6215.10.10 00	- - Printed by the traditional batik process	kg	Nil	Nil	0%
	6215.10.90	- - Other:				
	6215.10.90 10	- - - Printed by other batik processes	kg	Nil	Nil	0%
	6215.10.90 90	- - - Other	kg	Nil	Nil	0%
	6215.20	- Of man-made fibres:				
	6215.20.10 00	- - Printed by the traditional batik process	kg	Nil	Nil	0%
	6215.20.90	- - Other:				
	6215.20.90 10	- - - Printed by other batik processes	kg	Nil	Nil	0%
	6215.20.90 90	- - - Other	kg	Nil	Nil	0%
	6215.90	- Of other textile materials:				
	6215.90.10 00	- - Printed by the traditional batik process	kg	Nil	Nil	0%
	6215.90.90	- - Other:				
	6215.90.90 10	- - - Printed by other batik processes	kg	Nil	Nil	0%
	6215.90.90 90	- - - Other	kg	Nil	Nil	0%
62.16	6216.00	Gloves, mittens and mitts.				
	6216.00.10	- Protective work gloves, mittens and mitts:				
	6216.00.10 10	- - Of cotton	kg	Nil	Nil	0%
	6216.00.10 20	- - Of wool or fine animal hair	kg	Nil	Nil	0%
	6216.00.10 90	- - Other	kg	Nil	Nil	0%
		- Other:				
	6216.00.91 00	- - Of wool or fine animal hair	kg	Nil	Nil	0%
	6216.00.92 00	- - Of cotton	kg	Nil	Nil	0%
	6216.00.99 00	- - Other	kg	Nil	Nil	0%
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.				
	6217.10	- Accessories:				
	6217.10.10 00	- - Judo belts	kg	Nil	Nil	0%
	6217.10.90 00	- - Other	kg	Nil	Nil	0%
	6217.90.00 00	- Parts	kg	20%	Nil	0%

Chapter 63
Other made up textile articles; sets;
worn clothing and worn textile articles; rags

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
63.01		I.- OTHER MADE UP TEXTILE ARTICLES				
		Blankets and travelling rugs.				
	6301.10.00 00	- Electric blankets	u	Nil	Nil	0%
	6301.20.00 00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	Nil	Nil	0%
	6301.30.00 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	Nil	Nil	0%
	6301.40.00 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	Nil	Nil	0%
	6301.90.00 00	- Other blankets and travelling rugs	kg	Nil	Nil	0%
63.02		Bed linen, table linen, toilet linen and kitchen linen.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
63.03	6302.10.00 00	- Bed linen, knitted or crocheted	kg	Nil	Nil	0%
	6302.21.00 00	- Other bed linen, printed:				
	6302.22	- - Of cotton	kg	Nil	Nil	0%
	6302.22.10 00	- - Of man-made fibres:				
	6302.22.10 00	- - - Of nonwoven fabrics	kg	Nil	Nil	0%
	6302.22.90 00	- - - Other	kg	Nil	Nil	0%
	6302.29.00 00	- - Of other textile materials	kg	Nil	Nil	0%
	6302.31.00 00	- Other bed linen:				
	6302.32	- - Of cotton	kg	Nil	Nil	0%
	6302.32.10 00	- - Of man-made fibres:				
	6302.32.10 00	- - - Of nonwoven fabrics	kg	Nil	Nil	0%
	6302.32.90 00	- - - Other	kg	Nil	Nil	0%
	6302.39.00 00	- - Of other textile materials	kg	Nil	Nil	0%
	6302.40.00 00	- Table linen, knitted or crocheted	kg	Nil	Nil	0%
	6302.51.00 00	- Other table linen:				
	6302.53.00 00	- - Of cotton	kg	Nil	Nil	0%
	6302.59.00 00	- - Of man-made fibres	kg	Nil	Nil	0%
	6302.60.00 00	- - Of other textile materials	kg	Nil	Nil	0%
	6302.60.00 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	Nil	Nil	0%
	6302.91.00 00	- Other:				
	6302.93.00	- - Of cotton	kg	Nil	Nil	0%
	6302.93.00 10	- - Of man-made fibres				
	6302.93.00 90	- - - Of terry towelling or similar terry fabrics	kg	Nil	Nil	0%
	6302.99.00	- - - Other	kg	Nil	Nil	0%
	6302.99.00 10	- - Of other textile materials:				
	6302.99.00 10	- - - Of terry towelling or similar terry fabrics	kg	Nil	Nil	0%
	6302.99.00 90	- - - Other	kg	Nil	Nil	0%
		Curtains (including drapes) and interior blinds; curtain or bed valances.				
	6303.12.00 00	- Knitted or crocheted:				
	6303.19	- - Of synthetic fibres	kg	Nil	Nil	0%
	6303.19.10 00	- - Of other textile materials:				
	6303.19.90 00	- - - Of cotton	kg	Nil	Nil	0%
	6303.91.00 00	- - - Other	kg	Nil	Nil	0%
	6303.92.00 00	- Other:				
	6303.99.00 00	- - Of cotton	kg	Nil	Nil	0%
	6303.99.00 00	- - Of synthetic fibres	kg	Nil	Nil	0%
	6303.99.00 00	- - Of other textile materials	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
63.04		Other furnishing articles, excluding those of heading 94.04.				
		- Bedspreads:				
	6304.11.00 00	- - Knitted or crocheted	kg	Nil	Nil	0%
	6304.19	- - Other:				
	6304.19.10	- - - Of cotton:				
	6304.19.10 10	- - - - Of terry towelling or similar terry fabrics	kg	Nil	Nil	0%
	6304.19.10 90	- - - - Other	kg	Nil	Nil	0%
	6304.19.20 00	- - - Other, nonwoven	kg	Nil	Nil	0%
	6304.19.90	- - - Other:				
	6304.19.90 10	- - - - Of terry towelling or similar terry fabrics	kg	Nil	Nil	0%
	6304.19.90 90	- - - - Other	kg	Nil	Nil	0%
		- Other:				
	6304.91	- - Knitted or crocheted:				
	6304.91.10 00	- - - Mosquito nets	kg	Nil	Nil	0%
	6304.91.90 00	- - - Other	kg	Nil	Nil	0%
	6304.92.00	- - Not knitted or crocheted, of cotton:				
	6304.92.00 10	- - - Mosquito nets	kg	Nil	Nil	0%
	6304.92.00 90	- - - Other	kg	Nil	Nil	0%
	6304.93.00	- - Not knitted or crocheted, of synthetic fibres:				
	6304.93.00 10	- - - Mosquito nets	kg	Nil	Nil	0%
	6304.93.00 90	- - - Other	kg	Nil	Nil	0%
	6304.99.00	- - Not knitted or crocheted, of other textile materials:				
	6304.99.00 10	- - - Mosquito nets	kg	Nil	Nil	0%
	6304.99.00 90	- - - Other	kg	Nil	Nil	0%
63.05		Sacks and bags, of a kind used for the packing of goods.				
	6305.10	- Of jute or of other textile bast fibres of heading 53.03:				
		- - New:				
	6305.10.11 00	- - - Of jute	kg	Nil	Nil	0%
	6305.10.19 00	- - - Other	kg	20%	Nil	0%
		- - Used:				
	6305.10.21 00	- - - Of jute	kg	Nil	Nil	0%
	6305.10.29 00	- - - Other	kg	20%	Nil	0%
	6305.20.00 00	- Of cotton	kg	20%	Nil	0%
		- Of man-made textile materials:				
	6305.32	- - Flexible intermediate bulk containers:				
	6305.32.10 00	- - - Nonwoven	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
63.06	6305.32.20 00	- - - Knitted or crocheted	kg	20%	Nil	0%
	6305.32.90 00	- - - Other	kg	20%	Nil	0%
	6305.33	- - Other, of polyethylene or polypropylene strip or the like:				
	6305.33.10 00	- - - Knitted or crocheted	kg	20%	Nil	0%
	6305.33.20 00	- - - Of woven fabrics of strip or the like	kg	20%	Nil	0%
	6305.33.90 00	- - - Other	kg	20%	Nil	0%
	6305.39	- - Other:				
	6305.39.10 00	- - - Nonwoven	kg	20%	Nil	0%
	6305.39.20 00	- - - Knitted or crocheted	kg	20%	Nil	0%
	6305.39.90 00	- - - Other	kg	20%	Nil	0%
	6305.90	- Of other textile materials:				
	6305.90.10 00	- - Of hemp of heading 53.05	kg	20%	Nil	0%
	6305.90.20 00	- - Of coconut (coir) of heading 53.05	kg	20%	Nil	0%
	6305.90.90 00	- - Other	kg	20%	Nil	0%
		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.				
		- Tarpaulins, awnings and sunblinds:				
	6306.12.00	- - Of synthetic fibres:				
	6306.12.00 10	- - - Tarpaulins	kg	20%	Nil	0%
	6306.12.00 90	- - - Other	kg	20%	Nil	0%
	6306.19	- - Of other textile materials:				
	6306.19.10	- - - Of vegetable textile fibres of heading 53.05:				
	6306.19.10 10	- - - - Tarpaulins	kg	20%	Nil	0%
	6306.19.10 90	- - - - Other	kg	20%	Nil	0%
	6306.19.20	- - - Of cotton:				
	6306.19.20 10	- - - - Tarpaulins	kg	20%	Nil	0%
	6306.19.20 90	- - - - Other	kg	20%	Nil	0%
	6306.19.90	- - - Other:				
	6306.19.90 10	- - - - Tarpaulins	kg	20%	Nil	0%
	6306.19.90 90	- - - - Other	kg	20%	Nil	0%
		- Tents:				
	6306.22.00 00	- - Of synthetic fibres	kg	20%	Nil	0%
	6306.29	- - Of other textile materials:				
	6306.29.10 00	- - - Of cotton	kg	20%	Nil	0%
	6306.29.90 00	- - - Other	kg	20%	Nil	0%
	6306.30.00 00	- Sails	kg	20%	Nil	0%
	6306.40	- Pneumatic mattresses:				
	6306.40.10 00	- - Of cotton	kg	20%	Nil	0%
	6306.40.90 00	- - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
63.07	6306.90.00 00	- Other	kg	20%	Nil	0%
		Other made up articles, including dress patterns.				
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:				
	6307.10.10 00	- - Nonwoven other than felt	kg	20%	Nil	0%
	6307.10.20 00	- - Of felt	kg	20%	Nil	0%
	6307.10.90 00	- - Other	kg	20%	Nil	0%
	6307.20.00 00	- Life-jackets and life-belts	kg	20%	Nil	0%
	6307.90	- Other:				
	6307.90.30 00	- - Umbrella covers in pre-cut triangular form	kg	20%	Nil	0%
	6307.90.40	- - Surgical masks:				
	6307.90.40 10	- - - Of cotton	kg	20%	Nil	0%
	6307.90.40 90	- - - Of other textile materials	kg	20%	Nil	0%
		- - Safety harnesses:				
	6307.90.61	- - - Suitable for industrial use:				
	6307.90.61 10	- - - - Of cotton	kg	20%	Nil	0%
	6307.90.61 90	- - - - Of other textile materials	kg	20%	Nil	0%
	6307.90.69	- - - Other:				
	6307.90.69 10	- - - - Of cotton	kg	20%	Nil	0%
	6307.90.69 90	- - - - Of other textile materials	kg	20%	Nil	0%
	6307.90.70 00	- - Fans and handscreens	kg	Nil	Nil	0%
	6307.90.90	- - Other:				
	6307.90.90 20	- - - Laces for shoes, boots, corsets and the like	kg	Nil	Nil	0%
	6307.90.90 30	- - - Canvas web/ webbing straps	kg	20%	Nil	0%
	6307.90.90 90	- - - Other	kg	20%	Nil	0%
63.08		II.- SETS				
	6308.00.00 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	Nil	Nil	0%
63.09		III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
	6309.00.00 00	Worn clothing and other worn articles.	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Sorted:				
	6310.10.10 00	- - Used or new rags	kg	5%	Nil	0%
	6310.10.90 00	- - Other	kg	5%	Nil	0%
	6310.90	- Other:				
	6310.90.10 00	- - Used or new rags	kg	5%	Nil	0%
	6310.90.90 00	- - Other	kg	5%	Nil	0%

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

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Footwear incorporating a protective metal toe-cap - Other footwear:	2u	Nil	Nil	0%
	6401.92.00 00	- - Covering the ankle but not covering the knee	2u	Nil	Nil	0%
	6401.99.00 00	- - Other	2u	Nil	Nil	0%
64.02		Other footwear with outer soles and uppers of rubber or plastics.				
		- Sports footwear:				
	6402.12.00 00	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	Nil	Nil	0%
	6402.19	- - Other				
	6402.19.10 00	- - - Wrestling footwear	2u	Nil	Nil	0%
	6402.19.90 00	- - - Other:	2u	Nil	Nil	0%
	6402.20.00 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs - Other footwear:	2u	Nil	Nil	0%
	6402.91	- - Covering the ankle:				
	6402.91.10 00	- - - Diving boots - - - Other:	2u	Nil	Nil	0%
	6402.91.91 00	- - - - Incorporating a protective metal toe-cap	2u	Nil	Nil	0%
	6402.91.99 00	- - - - Other	2u	Nil	Nil	0%
	6402.99	- - Other:				
	6402.99.10 00	- - - - Incorporating a protective metal toe-cap	2u	Nil	Nil	0%
	6402.99.90 00	- - - - Other	2u	Nil	Nil	0%
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.				
		- Sports footwear:				
	6403.12.00 00	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
64.04	6403.19	- - Other:				
	6403.19.10 00	- - - Fitted with spikes, cleats or the like	2u	Nil	Nil	0%
	6403.19.20	- - - Riding boots or bowling shoes:				
	6403.19.20 10	- - - - Riding boots	2u	Nil	Nil	0%
	6403.19.20 20	- - - - Bowling shoes	2u	Nil	Nil	0%
	6403.19.30 00	- - - Footwear for wrestling, weight-lifting or gymnastics	2u	Nil	Nil	0%
	6403.19.90 00	- - - Other	2u	Nil	Nil	0%
	6403.20.00 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	Nil	Nil	0%
	6403.40.00 00	- Other footwear, incorporating a protective metal toe-cap	2u	Nil	Nil	0%
		- Other footwear with outer soles of leather:				
	6403.51.00 00	- - Covering the ankle	2u	Nil	Nil	0%
	6403.59.00 00	- - Other	2u	Nil	Nil	0%
		- Other footwear:				
	6403.91.00 00	- - Covering the ankle	2u	Nil	Nil	0%
	6403.99.00 00	- - Other	2u	Nil	Nil	0%
		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	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:				
	6404.11.10 00	- - - Fitted with spikes, cleats or the like	2u	Nil	Nil	0%
	6404.11.20 00	- - - Footwear for wrestling, weight-lifting or gymnastics	2u	Nil	Nil	0%
	6404.11.90 00	- - - Other	2u	Nil	Nil	0%
	6404.19.00 00	- - Other	2u	Nil	Nil	0%
	6404.20.00 00	- Footwear with outer soles of leather or composition leather	2u	Nil	Nil	0%
64.05		Other footwear.				
	6405.10.00 00	- With uppers of leather or composition leather	2u	Nil	Nil	0%
	6405.20.00 00	- With uppers of textile materials	2u	Nil	Nil	0%
	6405.90.00 00	- Other	2u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Uppers and parts thereof, other than stiffeners:				
	6406.10.10 00	- - Metal toe-caps	kg	Nil	Nil	0%
	6406.10.90 00	- - Other	kg	Nil	Nil	0%
	6406.20.00	- Outer soles and heels, of rubber or plastics:				
	6406.20.00 10	- - Of rubber	kg	25%	Nil	0%
	6406.20.00 20	- - Of plastics	kg	25%	Nil	0%
	6406.90	- Other:				
	6406.90.10	- - Of wood:				
	6406.90.10 10	- - - Gaiters, legging and similar articles and parts thereof	kg	5%	Nil	0%
	6406.90.10 90	- - - Other	kg	25%	Nil	0%
		- - Of metal:				
	6406.90.21 00	- - - Of iron or steel	kg	Nil	Nil	0%
	6406.90.29	- - - Other:				
	6406.90.29 10	- - - - Of copper	kg	2%	Nil	0%
	6406.90.29 20	- - - - Of aluminium	kg	20%	Nil	0%
	6406.90.29 90	- - - - Other	kg	25%	Nil	0%
		- - Of rubber or plastics:				
	6406.90.31	- - - In-soles:				
	6406.90.31 10	- - - - Of plastics	kg	10%	Nil	0%
	6406.90.31 20	- - - - Of rubber	kg	25%	Nil	0%
	6406.90.32	- - - Complete soles:				
	6406.90.32 10	- - - - Of plastics	kg	30%	Nil	0%
	6406.90.32 20	- - - - Of rubber	kg	30%	Nil	0%
	6406.90.39	- - - Other:				
	6406.90.39 13	- - - - Of plastics	kg	10%	Nil	0%
	6406.90.39 14	- - - - Of rubber	kg	25%	Nil	0%
		- - Other:				
	6406.90.91 00	- - - Gaiters, legging and similar articles and parts thereof	kg	5%	Nil	0%
	6406.90.99 00	- - - Other	kg	25%	Nil	0%

Chapter 65
Headgear and parts thereof

Chapter Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
65.01	6501.00.00 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	Nil	Nil	0%
65.02	6502.00.00 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	Nil	Nil	0%
65.04	6504.00.00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	Nil	Nil	0%
65.05	6505.00	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.				
	6505.00.10 00	- Headgear of a kind used for religious purposes	kg	Nil	Nil	0%
	6505.00.20 00	- Hair-nets	kg	Nil	Nil	0%
	6505.00.90 00	- Other	kg	Nil	Nil	0%
65.06		Other headgear, whether or not lined or trimmed.				
	6506.10	- Safety headgear:				
	6506.10.10 00	- - Helmets for motorcyclists	u	Nil	Nil	0%
	6506.10.20 00	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	6506.10.30 00	- - Steel helmets	u	Nil	Nil	0%
	6506.10.40 00	- - Water-polo headgear	u	Nil	Nil	0%
	6506.10.90 00	- - Other	u	Nil	Nil	0%
		- Other:				
	6506.91.00	- - Of rubber or of plastics:				
	6506.91.00 10	- - - Swimming caps	kg	Nil	Nil	0%
	6506.91.00 90	- - - Other	kg	Nil	Nil	0%
	6506.99	- - Of other materials:				
	6506.99.10 00	- - - Of furskin	kg	Nil	Nil	0%
	6506.99.90 00	- - - Other	kg	Nil	Nil	0%
65.07	6507.00.00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	Nil	Nil	0%

Chapter 66
Umbrellas, sun umbrellas, walking-sticks, seat-sticks,
whips, riding-crops and parts thereof

Chapter Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).				
	6601.10.00 00	- Garden or similar umbrellas	u	20%	Nil	0%
	6601.91.00 00	- - Having a telescopic shaft	u	20%	Nil	0%
	6601.99.00 00	- - Other	u	20%	Nil	0%
66.02	6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.				
	6602.00.00 10	- Whips and riding-crops	u	Nil	Nil	0%
	6602.00.00 20	- Walking-sticks	u	Nil	Nil	0%
	6602.00.00 90	- Other	u	Nil	Nil	0%
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.				
	6603.20.00 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	20%	Nil	0%
	6603.90	- Other:				
	6603.90.10 00	- - For articles of heading 66.01	kg	20%	Nil	0%
	6603.90.20 00	- - For articles of heading 66.02	kg	5%	Nil	0%

Chapter 67**Prepared feathers and down and articles made of feathers or of down;
artificial flowers; articles of human hair****Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
67.01	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).				
	6701.00.00 10	- Feather dusters	kg	15%	Nil	0%
	6701.00.00 90	- Other	kg	5%	Nil	0%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.				
	6702.10.00 00	- Of plastics	kg	20%	Nil	0%
	6702.90	- Of other materials:				
	6702.90.10 00	- - Of paper	kg	20%	Nil	0%
	6702.90.20 00	- - Of textile materials	kg	10%	Nil	0%
	6702.90.90 00	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
67.03	6703.00.00 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	Nil	Nil	0%
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.				
	6704.11.00 00	- Of synthetic textile materials:	kg	10%	Nil	0%
	6704.19.00 00	- - Complete wigs	kg	10%	Nil	0%
	6704.20.00 00	- - Other	kg	10%	Nil	0%
	6704.90.00 00	- Of human hair	kg	10%	Nil	0%
	6704.90.00 00	- Of other materials	kg	10%	Nil	0%

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

Chapter 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 .

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
68.01	6801.00.00 00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	Nil	Nil	0%
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).				
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:				
	6802.10.00 10	- - Of marble or slate	kg	30%	Nil	0%
	6802.10.00 90	- - Other	kg	30%	Nil	0%
		- 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:				
	6802.21.00 10	- - - Marble	kg	30%	Nil	0%
	6802.21.00 90	- - - Other	kg	30%	Nil	0%
	6802.23.00 00	- - Granite	kg	30%	Nil	0%
	6802.29	- - Other stone:				
	6802.29.10 00	- - - Other calcareous stone	kg	30%	Nil	0%
	6802.29.90 00	- - - Other	kg	30%	Nil	0%
		- Other:				
	6802.91	- - Marble, travertine and alabaster:				
	6802.91.10 00	- - - Marble	kg	30%	Nil	0%
	6802.91.90 00	- - - Other	kg	25%	Nil	0%
	6802.92.00 00	- - Other calcareous stone	kg	30%	Nil	0%
	6802.93.00 00	- - Granite	kg	30%	Nil	0%
	6802.99.00 00	- - Other stone	kg	30%	Nil	0%
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.				
	6803.00.00 10	- Blocks, slabs or sheets	kg	25%	Nil	0%
	6803.00.00 90	- Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Millstones and grindstones for milling, grinding or pulping	kg	Nil	Nil	0%
		- Other millstones, grindstones, grinding wheels and the like:				
	6804.21.00 00	- - Of agglomerated synthetic or natural diamond	kg	Nil	Nil	0%
	6804.22.00 00	- - Of other agglomerated abrasives or of ceramics	kg	Nil	Nil	0%
	6804.23.00 00	- - Of natural stone	kg	Nil	Nil	0%
	6804.30.00 00	- Hand sharpening or polishing stones	kg	5%	Nil	0%
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 00	- On a base of woven textile fabric only	kg	25%	Nil	0%
	6805.20.00 00	- On a base of paper or paperboard only	kg	25%	Nil	0%
	6805.30.00 00	- On a base of other materials	kg	25%	Nil	0%
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.				
	6806.10.00 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	25%	Nil	0%
	6806.20.00 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	25%	Nil	0%
	6806.90.00 00	- Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).				
	6807.10.00 00	- In rolls	kg	5%	5%	0%
	6807.90	- Other:				
	6807.90.10 00	- - Tiles	kg	25%	Nil	0%
	6807.90.90 00	- - Other	kg	5%	Nil	0%
68.08	6808.00	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.				
	6808.00.10	- Roofing tiles, panels, boards, blocks and similar articles:				
	6808.00.10 10	- - Roofing tiles	kg	30%	5%	0%
		- - Panels, boards, blocks and similar articles:				
	6808.00.10 21	- - - Of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	kg	30%	Nil	0%
	6808.00.10 22	- - - Of vegetable fibre	kg	10%	Nil	0%
	6808.00.90 00	- Other	kg	10%	Nil	0%
68.09		Articles of plaster or of compositions based on plaster.				
		- Boards, sheets, panels, tiles and similar articles, not ornamented:				
	6809.11.00 00	- - Faced or reinforced with paper or paperboard only	kg	30%	Nil	0%
	6809.19	- - Other:				
	6809.19.10 00	- - - Tiles	kg	25%	Nil	0%
	6809.19.90 00	- - - Other	kg	25%	Nil	0%
	6809.90	- Other articles:				
	6809.90.10 00	- - Dental moulds of plaster	kg	5%	Nil	0%
	6809.90.90 00	- - Other	kg	5%	Nil	0%
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.				
		- Tiles, flagstones, bricks and similar articles:				
	6810.11.00 00	- - Building blocks and bricks	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
68.11	6810.19	- - Other:				
	6810.19.10	- - - Tiles:				
	6810.19.10 10	- - - - Floor or wall tiles	kg	30%	Nil	0%
	6810.19.10 20	- - - - Roofing tiles	kg	30%	Nil	0%
	6810.19.90 00	- - - Other	kg	10%	Nil	0%
		- Other articles:				
	6810.91.00 00	- - Prefabricated structural components for building or civil engineering	kg	20%	Nil	0%
	6810.99.00 00	- - Other	kg	20%	Nil	0%
		Articles of asbestos-cement, of cellulose fibre-cement or the like.				
	6811.40	- Containing asbestos:				
	6811.40.10 00	- - Corrugated sheets	kg	20%	Nil	0%
		- - Other sheets, panels, tiles and similar articles:				
	6811.40.21 00	- - - Floor or wall tiles containing plastics	kg	25%	Nil	0%
	6811.40.29	- - - Other:				
	6811.40.29 10	- - - - Roofing, facing or partition sheets	kg	10%	Nil	0%
	6811.40.29 90	- - - - Other	kg	20%	Nil	0%
	6811.40.30 00	- - Tubes or pipes	kg	10%	Nil	0%
	6811.40.40 00	- - Tube or pipe fittings	kg	20%	Nil	0%
	6811.40.90	- - Other:				
	6811.40.90 10	- - - Building material	kg	20%	Nil	0%
	6811.40.90 90	- - - Other	kg	10%	Nil	0%
		- Not containing asbestos:				
	6811.81.00 00	- - Corrugated sheets	kg	20%	Nil	0%
	6811.82	- - Other sheets, panels, tiles and similar articles:				
	6811.82.10 00	- - - Floor or wall tiles containing plastics	kg	25%	Nil	0%
	6811.82.90	- - - Other:				
	6811.82.90 10	- - - - Roofing, facing or partition sheets	kg	10%	Nil	0%
	6811.82.90 90	- - - - Other	kg	20%	Nil	0%
	6811.89	- - Other articles:				
	6811.89.10 00	- - - Tubes or pipes	kg	10%	Nil	0%
	6811.89.20 00	- - - Tube or pipe fittings	kg	20%	Nil	0%
	6811.89.90	- - - Other:				
	6811.89.90 10	- - - - Building material	kg	20%	Nil	0%
	6811.89.90 90	- - - - Other	kg	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.				
	6812.80	- Of crocidolite:				
	6812.80.20 00	- - Clothing	kg	10%	Nil	0%
	6812.80.30 00	- - Paper, millboard and felt	kg	Nil	Nil	0%
	6812.80.40 00	- - Floor or wall tiles	kg	Nil	Nil	0%
	6812.80.50 00	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	kg	Nil	Nil	0%
	6812.80.90 00	- - Other	kg	Nil	Nil	0%
	6812.91	- Other:				
		- - Clothing, clothing accessories, footwear and headgear:				
	6812.91.10 00	- - - Clothing	kg	10%	Nil	0%
	6812.91.90 00	- - - Other	kg	Nil	Nil	0%
	6812.92.00 00	- - Paper, millboard and felt	kg	Nil	Nil	0%
	6812.93.00 00	- - Compressed asbestos fibre jointing, in sheets or rolls	kg	Nil	Nil	0%
	6812.99	- - Other:				
		- - - Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics:				
	6812.99.11 00	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	kg	30%	Nil	0%
	6812.99.19 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
68.13	6812.99.20 00	- - - Floor or wall tiles	kg	Nil	Nil	0%
	6812.99.90 00	- - - Other	kg	Nil	Nil	0%
		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.				
	6813.20	- Containing asbestos:				
	6813.20.10 00	- - Brake linings and pads	kg	30%	Nil	0%
	6813.20.90 00	- - Other	kg	30%	Nil	0%
		- Not containing asbestos:				
	6813.81.00 00	- - Brake linings and pads	kg	30%	Nil	0%
	6813.89.00 00	- - Other	kg	30%	Nil	0%
		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.				
68.14	6814.10.00 00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	Nil	Nil	0%
	6814.90.00 00	- Other	kg	Nil	Nil	0%
		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.				
	6815.10	- Non-electrical articles of graphite or other carbon:				
	6815.10.10 00	- - Yarn or thread	kg	Nil	Nil	0%
	6815.10.20 00	- - Bricks, paving slabs, floor tiles and similar articles	kg	Nil	Nil	0%
		- - Other:				
	6815.10 91 00	- - - Carbon fibres	kg	Nil	Nil	0%
	6815.10 99 00	- - - Other	kg	Nil	Nil	0%
	6815.20.00 00	- Articles of peat	kg	Nil	Nil	0%
68.15		- Other articles:				
	6815.91.00 00	- - Containing magnesite, dolomite or chromite	kg	Nil	Nil	0%
	6815.99.00 00	- - Other	kg	Nil	Nil	0%

Chapter 69
Ceramic products

Chapter Notes.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
69.01	6901.00.00 00	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	25%	Nil	0%
69.02	6902.10.00 00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. - Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
69.03	6902.20.00 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 products	kg	20%	Nil	0%
	6902.90.00 00	- Other	kg	20%	Nil	0%
		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 00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	Nil	Nil	0%
	6903.20.00 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	Nil	Nil	0%
69.04	6903.90.00 00	- Other	kg	Nil	Nil	0%
		II.- OTHER CERAMIC PRODUCTS				
		Ceramic building bricks, flooring blocks, support or filler tiles and the like.				
	6904.10.00 00	- Building bricks	1,000u	30%	Nil	0%
69.05	6904.90.00 00	- Other	kg	30%	Nil	0%
		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.				
	6905.10.00 00	- Roofing tiles	kg	30%	Nil	0%
69.06	6905.90.00 00	- Other	kg	10%	Nil	0%
	6906.00.00 00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	30%	Nil	0%
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	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:				
	6907.10.10 00	- Paving, hearth or wall tiles	m ²	50%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
69.08	6907.10.90 00	- - Other	m ²	5%	Nil	0%
	6907.90	- Other:				
	6907.90.10 00	- - Paving, hearth or wall tiles	m ²	50%	Nil	0%
	6907.90.20 00	- - Lining tiles of a kind used for grinding mills	m ²	10%	Nil	0%
	6907.90.90 00	- - Other	m ²	10%	Nil	0%
		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.				
	6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:				
	6908.10.10 00	- - Paving, hearth or wall tiles	m ²	60%	Nil	0%
	6908.10.90 00	- - Other	m ²	5%	Nil	0%
	6908.90	- Other:				
69.09		- - Plain tiles:				
	6908.90.11 00	- - - Paving, hearth or wall tiles	m ²	60%	Nil	0%
	6908.90.19 00	- - - Other	m ²	10%	Nil	0%
		- - Other:				
	6908.90.91 00	- - - Paving, hearth or wall tiles	m ²	60%	Nil	0%
	6908.90.99 00	- - - Other	m ²	10%	Nil	0%
		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 00	- - Of porcelain or china	kg	5%	Nil	0%
	6909.12.00 00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	5%	Nil	0%
69.10	6909.19.00 00	- - Other	kg	5%	Nil	0%
	6909.90.00 00	- Other	kg	5%	Nil	0%
		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.				
	6910.10.00 00	- Of porcelain or china	u	25%	Nil	0%
	6910.90.00 00	- Other	u	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.				
	6911.10.00 00	- Tableware and kitchenware	kg	30%	Nil	0%
	6911.90.00 00	- Other	kg	30%	Nil	0%
69.12	6912.00.00 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	30%	Nil	0%
69.13		Statuettes and other ornamental ceramic articles.				
	6913.10	- Of porcelain or china:				
	6913.10.10 00	- - Ornamental cigarette boxes and ashtrays	kg	25%	Nil	0%
	6913.10.90 00	- - Other	kg	20%	Nil	0%
	6913.90.00	- Other:				
	6913.90.10 00	- - Ornamental cigarette boxes and ashtrays	kg	25%	Nil	0%
69.14	6913.90.90 00	- - Other	kg	20%	Nil	0%
		Other ceramic articles.				
	6914.10.00 00	- Of porcelain or china	kg	5%	Nil	0%
	6914.90.00 00	- Other	kg	5%	Nil	0%

Chapter 70

Glass and glassware

Chapter Notes.

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.01	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.				
	7001.00.00 10	- Optical glass in the mass	kg	Nil	Nil	0%
	7001.00.00 90	- Other	kg	Nil	Nil	0%
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.				
	7002.10.00 00	- Balls	kg	Nil	Nil	0%
	7002.20.00 00	- Rods	kg	Nil	Nil	0%
		- Tubes:				
	7002.31	- - Of fused quartz or other fused silica:				
	7002.31.10 00	- - - Of a kind used to manufacture vacuum tubes	kg	Nil	Nil	0%
	7002.31.90 00	- - - Other	kg	Nil	Nil	0%
	7002.32	- - 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:				
	7002.32.10 00	- - - Of a kind used to manufacture vacuum tubes	kg	Nil	Nil	0%
	7002.32.20 00	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	kg	Nil	Nil	0%
	7002.32.90 00	- - - Other	kg	Nil	Nil	0%
	7002.39	- - Other:				
	7002.39.10 00	- - - Of a kind used to manufacture vacuum tubes	kg	Nil	Nil	0%
	7002.39.20 00	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	kg	Nil	Nil	0%
	7002.39.90 00	- - - Other	kg	Nil	Nil	0%
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	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:				
	7003.12.10 00	- - - Optical glass, not optically worked	m ²	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.04	7003.12.20 00	- - - Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	m ²	30%	Nil	0%
	7003.12.90 00	- - - Other	m ²	30%	Nil	0%
	7003.19	- - Other:				
	7003.19.10 00	- - - Optical glass, not optically worked	m ²	Nil	Nil	0%
	7003.19.90 00	- - - Other	m ²	30%	Nil	0%
	7003.20.00 00	- Wired sheets	m ²	30%	Nil	0%
	7003.30.00 00	- Profiles	m ²	30%	Nil	0%
		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:				
	7004.20.10 00	- - Optical glass, not optically worked	m ²	Nil	Nil	0%
	7004.20.90 00	- - Other	m ²	30%	Nil	0%
	7004.90	- Other glass:				
	7004.90.10 00	- - Optical glass, not optically worked	m ²	Nil	Nil	0%
	7004.90.90 00	- - Other	m ²	30%	Nil	0%
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	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:				
	7005.10.10 00	- - Optical glass, not optically worked	m ²	Nil	Nil	0%
	7005.10.90 00	- - Other	m ²	30%	Nil	0%
		- Other non-wired glass:				
	7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:				
	7005.21.10 00	- - - Optical glass, not optically worked	m ²	Nil	Nil	0%
	7005.21.90 00	- - - Other	m ²	30%	Nil	0%
	7005.29	- - Other:				
	7005.29.10 00	- - - Optical glass, not optically worked	m ²	Nil	Nil	0%
	7005.29.90 00	- - - Other	m ²	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.06	7005.30.00 00	- Wired glass	m ²	30%	Nil	0%
	7006.00	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.				
	7006.00.10 00	- Optical glass, not optically worked	kg	Nil	Nil	0%
70.07	7006.00.90 00	- Other	kg	30%	Nil	0%
		Safety glass, consisting of toughened (tempered) or laminated glass.				
		- Toughened (tempered) safety glass:				
	7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:				
	7007.11.10 00	- - - Suitable for vehicles of Chapter 87	kg	30%	Nil	0%
	7007.11.20 00	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	30%	Nil	0%
	7007.11.30 00	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	30%	Nil	0%
	7007.11.40 00	- - - Suitable for vessels of Chapter 89	kg	30%	Nil	0%
	7007.19	- - Other:				
	7007.19.10 00	- - - Suitable for machinery of heading 84.29 or 84.30	m ²	30%	Nil	0%
	7007.19.90 00	- - - Other	m ²	30%	Nil	0%
		- Laminated safety glass:				
	7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:				
	7007.21.10 00	- - - Suitable for vehicles of Chapter 87	kg	30%	Nil	0%
	7007.21.20 00	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	30%	Nil	0%
	7007.21.30 00	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	30%	Nil	0%
	7007.21.40 00	- - - Suitable for vessels of Chapter 89	kg	30%	Nil	0%
	7007.29	- - Other:				
	7007.29.10 00	- - - Suitable for machinery of heading 84.29 or 84.30	m ²	30%	Nil	0%
	7007.29.90 00	- - - Other	m ²	30%	Nil	0%
70.08	7008.00.00 00	Multiple-walled insulating units of glass.	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.				
	7009.10.00 00	- Rear-view mirrors for vehicles	kg	5%	Nil	0%
		- Other:				
	7009.91.00 00	- - Unframed	kg	30%	Nil	0%
	7009.92.00 00	- - Framed	kg	30%	Nil	0%
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 00	- Ampoules	kg	Nil	Nil	0%
	7010.20.00 00	- Stoppers, lids and other closures	kg	Nil	Nil	0%
		- Other:				
	7010.90	- - Carboys or demijohns	kg	30%	Nil	0%
	7010.90.40 00	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	kg	30%	Nil	0%
	7010.90.90	- - Other:				
	7010.90.90 10	- - - Preserving jars	kg	30%	Nil	0%
	7010.90.90 90	- - - Other	kg	30%	Nil	0%
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	- For electric lighting:				
	7011.10.10 00	- - Stems	kg	Nil	Nil	0%
	7011.10.90 00	- - Other	kg	Nil	Nil	0%
	7011.20.00 00	- For cathode-ray tubes	kg	Nil	Nil	0%
	7011.90.00 00	- Other	kg	Nil	Nil	0%
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 00	- Of glass-ceramics	kg	30%	Nil	0%
		- Stemware drinking glasses, other than of glass-ceramics:				
	7013.22.00 00	- - Of lead crystal	kg	30%	Nil	0%
	7013.28.00 00	- - Other	kg	30%	Nil	0%
		- Other drinking glasses, other than of glass-ceramics:				
	7013.33.00 00	- - Of lead crystal	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.14	7013.37.00 00	- - Other	kg	30%	Nil	0%
	7013.41.00 00	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	kg	30%	Nil	0%
	7013.42.00 00	- - Of lead crystal	kg	30%	Nil	0%
		- - 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	30%	Nil	0%
	7013.49.00 00	- - Other	kg	30%	Nil	0%
		- Other glassware:				
	7013.91.00 00	- - Of lead crystal	kg	30%	Nil	0%
	7013.99.00 00	- - Other	kg	30%	Nil	0%
	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.				
	7014.00.10 00	- Of a kind suitable for use in motor vehicles	kg	Nil	Nil	0%
70.15	7014.00.90 00	- Other	kg	Nil	Nil	0%
		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 00	- Glasses for corrective spectacles	kg	Nil	Nil	0%
	7015.90	- Other:				
70.16	7015.90.10 00	- - Clock or watch glasses	kg	20%	Nil	0%
	7015.90.90 00	- - Other	kg	20%	Nil	0%
		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 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.17	7016.90.00 00	- Other	kg	20%	Nil	0%
	7017.10	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.				
	7017.10.10 00	- Of fused quartz or other fused silica:				
		- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	Nil	Nil	0%
70.18	7017.10.90 00	- - Other	kg	Nil	Nil	0%
	7017.20.00 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				
	7017.90.00 00	- Other	kg	Nil	Nil	0%
		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.				
70.19	7018.10.00 00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	Nil	Nil	0%
	7018.20.00 00	- Glass microspheres not exceeding 1 mm in diameter	kg	20%	Nil	0%
	7018.90.00 00	- Other	kg	20%	Nil	0%
		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).				
70.19	7019.11.00 00	- Slivers, rovings, yarn and chopped strands:				
		- - Chopped strands, of a length of not more than 50 mm	kg	25%	Nil	0%
	7019.12.00 00	- - Rovings	kg	20%	Nil	0%
	7019.19	- - Other:				
70.19	7019.19.10 00	- - - Yarn	kg	Nil	Nil	0%
	7019.19.90 00	- - - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
70.20		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:				
	7019.31.00 00	- - Mats	kg	20%	Nil	0%
	7019.32.00 00	- - Thin sheets (voiles)	kg	Nil	Nil	0%
	7019.39	- - Other:				
	7019.39.10 00	- - - Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines	kg	20%	Nil	0%
	7019.39.90 00	- - - Other	kg	20%	Nil	0%
	7019.40.00 00	- Woven fabrics of rovings	kg	20%	Nil	0%
		- Other woven fabrics:				
	7019.51.00 00	- - Of a width not exceeding 30 cm	kg	20%	Nil	0%
	7019.52.00 00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250g/m ² , of filaments measuring per single yarn not more than 136 tex	kg	20%	Nil	0%
	7019.59.00 00	- - Other	kg	20%	Nil	0%
	7019.90	- Other:				
	7019.90.10 00	- - Glass fibres (including glass wool)	kg	20%	Nil	0%
	7019.90.90 00	- - Other	kg	5%	Nil	0%
	7020.00	Other articles of glass.				
		- Glass moulds:				
	7020.00.11 00	- - Of a kind used for the manufacture of acrylic goods	kg	30%	Nil	0%
	7020.00.19 00	- - Other	kg	30%	Nil	0%
	7020.00.20 00	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	30%	Nil	0%
	7020.00.30 00	- Glass inners for vacuum flasks or other vacuum vessels	kg	Nil	Nil	0%
	7020.00.40 00	- Evacuated tubes for solar energy collectors	kg	30%	Nil	0%
		- Other:				
	7020.00.91 00	- - Blinds	kg	20%	Nil	0%
	7020.00.99 00	- - Other	kg	30%	Nil	0%

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

Chapter 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);

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

- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
 (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
 9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, 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.

- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 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.
- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
71.01		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
		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 00	- Natural pearls	kg	Nil	Nil	0%
	7101.21.00 00	- - Unworked	kg	Nil	Nil	0%
71.02	7101.22.00 00	- - Worked	kg	Nil	Nil	0%
		Diamonds, whether or not worked, but not mounted or set.				
	7102.10.00 00	- Unsorted	carat	Nil	Nil	0%
	7102.21.00 00	- Industrial:				
	7102.29.00 00	- - Unworked or simply sawn, cleaved or bruted	carat	Nil	Nil	0%
		- - Other	carat	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
71.03	7102.31.00 00	- Non-industrial:				
	7102.39.00 00	- - Unworked or simply sawn, cleaved or bruted	carat	Nil	Nil	0%
		- - Other	carat	Nil	Nil	0%
		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.				
	7103.10	- Unworked or simply sawn or roughly shaped:				
	7103.10.10 00	- - Rubies	kg	Nil	Nil	0%
	7103.10.20 00	- - Jade (nephrite and jadeite)	kg	Nil	Nil	0%
	7103.10.90 00	- - Other	kg	Nil	Nil	0%
	7103.91	- Otherwise worked:				
	7103.91.10 00	- - - Rubies	carat	Nil	Nil	0%
71.04	7103.91.90 00	- - - Other	carat	Nil	Nil	0%
	7103.99.00 00	- - Other	carat	Nil	Nil	0%
		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	- Piezo-electric quartz:				
	7104.10.10 00	- - Unworked	kg	Nil	Nil	0%
	7104.10.20 00	- - Worked	kg	Nil	Nil	0%
	7104.20.00 00	- Other, unworked or simply sawn or roughly shaped	kg	Nil	Nil	0%
	7104.90.00 00	- Other	kg	Nil	Nil	0%
		Dust and powder of natural or synthetic precious or semi-precious stones.				
	7105.10.00 00	- Of diamonds	carat	Nil	Nil	0%
71.05	7105.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
71.06		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METALS				
		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.				
	7106.10.00 00	- Powder	kg	Nil	5%	0%
	7106.91.00 00	- Other:	kg	Nil	5%	0%
	7106.92.00 00	- - Unwrought	kg	Nil	5%	0%
		- - Semi-manufactured	kg	Nil	5%	0%
71.07	7107.00.00 00	Base metals clad with silver, not further worked than semi-manufactured.	kg	Nil	5%	0%
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.				
		- Non-monetary:				
	7108.11.00 00	- - Powder	kg	Nil	Nil	0%
	7108.12.00 00	- - Other unwrought forms	kg	Nil	Nil	0%
	7108.13.00 00	- - Other semi-manufactured forms	kg	Nil	Nil	0%
	7108.20.00 00	- Monetary	kg	Nil	Nil	0%
71.09	7109.00.00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	Nil	Nil	0%
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.				
		- Platinum:				
	7110.11.00 00	- - Unwrought or in powder form	kg	Nil	5%	0%
	7110.19.00 00	- - Other	kg	Nil	5%	0%
		- Palladium:				
	7110.21.00 00	- - Unwrought or in powder form	kg	Nil	5%	0%
	7110.29.00 00	- - Other	kg	Nil	5%	0%
		- Rhodium:				
	7110.31.00 00	- - Unwrought or in powder form	kg	Nil	5%	0%
	7110.39.00 00	- - Other	kg	Nil	5%	0%
		- Iridium, osmium and ruthenium:				
	7110.41.00 00	- - Unwrought or in powder form	kg	Nil	5%	0%
	7110.49.00 00	- - Other	kg	Nil	5%	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.				
	7111.00.10 00	- Silver or gold, clad with platinum	kg	Nil	5%	0%
	7111.00.90 00	- Other	kg	Nil	5%	0%
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 00	- Ash containing precious metal or precious metal compounds - Other:	kg	Nil	Nil	0%
	7112.91.00 00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Nil	Nil	0%
	7112.92.00 00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Nil	Nil	0%
	7112.99	- - Other:				
	7112.99.10 00	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg	Nil	Nil	0%
	7112.99.90 00	- - - Other	kg	Nil	Nil	0%
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
	7113.11	- Of precious metal whether or not plated or clad with precious metal: - - Of silver, whether or not plated or clad with other precious metal:				
71.13	7113.11.10 00	- - - Parts	kg	Nil	Nil	0%
	7113.11.90 00	- - - Other	kg	Nil	Nil	0%
	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:				
	7113.19.10 00	- - - Parts	kg	Nil	Nil	0%
	7113.19.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
71.14	7113.20	- Of base metal clad with precious metal:				
	7113.20.10 00	- - Parts	kg	Nil	Nil	0%
	7113.20.90 00	- - Other	kg	Nil	Nil	0%
71.15		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 00	- - Of silver, whether or not plated or clad with other precious metal	kg	Nil	Nil	0%
	7114.19.00 00	- - Of other precious metal, whether or not plated or clad with precious metal	kg	Nil	Nil	0%
	7114.20.00 00	- Of base metal clad with precious metal	kg	Nil	Nil	0%
71.16		Other articles of precious metal or of metal clad with precious metal.				
	7115.10.00 00	- Catalysts in the form of wire cloth or grill, of platinum	kg	5%	Nil	0%
	7115.90	- Other:				
	7115.90.10 00	- - Of gold or silver	kg	10%	Nil	0%
	7115.90.20 00	- - Of metal clad with gold or silver	kg	10%	Nil	0%
	7115.90.90 00	- - Other	kg	10%	Nil	0%
71.17		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
	7116.10.00 00	- Of natural or cultured pearls	kg	Nil	Nil	0%
	7116.20.00 00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	Nil	Nil	0%
71.17		Imitation jewellery.				
		- Of base metal, whether or not plated with precious metal:				
		- - Cuff-links and studs:				
	7117.11	- - - Parts	kg	Nil	Nil	0%
	7117.11.10 00	- - - Other	kg	Nil	Nil	0%
	7117.19	- - Other:				
	7117.19.10 00	- - - Bangles	kg	Nil	Nil	0%
	7117.19.20 00	- - - Other imitation jewellery	kg	Nil	Nil	0%
	7117.19.90 00	- - - Parts	kg	Nil	Nil	0%
	7117.90	- Other:				
		- - Bangles:				
	7117.90.11 00	- - - Wholly of plastics or glass	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
71.18	7117.90.12 00	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	kg	Nil	Nil	0%
	7117.90.13 00	- - - Wholly of porcelain or china	kg	Nil	Nil	0%
	7117.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other imitation jewellery:				
	7117.90.21 00	- - - Wholly of plastics or glass	kg	Nil	Nil	0%
	7117.90.22 00	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	kg	Nil	Nil	0%
	7117.90.23 00	- - - Wholly of porcelain or china	kg	Nil	Nil	0%
	7117.90.29	- - - Other:				
	7117.90.29 10	- - - - Cuff-links and studs	kg	Nil	Nil	0%
	7117.90.29 90	- - - - Other	kg	Nil	Nil	0%
		- - Parts:				
	7117.90.91 00	- - - Wholly of plastics or glass	kg	Nil	Nil	0%
	7117.90.92 00	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	kg	Nil	Nil	0%
	7117.90.93 00	- - - Wholly of porcelain or china	kg	Nil	Nil	0%
	7117.90.99	- - - Other:				
	7117.90.99 10	- - - - Cuff-links and studs	kg	Nil	Nil	0%
	7117.90.99 90	- - - - Other	kg	Nil	Nil	0%
		Coin.				
	7118.10	- Coin (other than gold coin), not being legal tender:				
	7118.10.10 00	- - Silver coin	kg	5%	Nil	0%
	7118.10.90 00	- - Other	kg	5%	Nil	0%
	7118.90	- Other:				
	7118.90.10 00	- - Gold coin, whether or not legal tender	kg	Nil	Nil	0%
	7118.90.20 00	- - Silver coin, being legal tender	kg	5%	Nil	0%
	7118.90.90 00	- - Other	kg	5%	Nil	0%

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

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

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapters 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:
 Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.
 For this purpose:
 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
 - (a) **Waste and scrap**
 Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) **Powders**
 Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Chapter Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

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

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

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3% or more of aluminium

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

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

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

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

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

(o) Wire

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

(p) Hollow drill bars and rods

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

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

Subheading Notes.

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

(a) Alloy pig iron

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

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

(b) Non-alloy free-cutting steel

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

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

(c) Silicon-electrical steel

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

(d) High speed steel

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

(e) Silico-manganese steel

Alloy steels containing by weight:

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

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

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

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

National Note.

1. Hoop and strip –

For the purposes of heading 72.11, 72.12, 72.20 and 72.26 hoop and strip are rolled products with sheared or unsheared edges, of a rectangular section of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.01		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
		Pig iron and spiegeleisen in pigs, blocks or other primary forms.				
	7201.10.00 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	Nil	Nil	0%
	7201.20.00 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	Nil	Nil	0%
72.02	7201.50.00 00	- Alloy pig iron; spiegeleisen	kg	Nil	Nil	0%
		Ferro-alloys.				
		- Ferro-manganese:				
	7202.11.00 00	- - Containing by weight more than 2% of carbon	kg	Nil	Nil	0%
	7202.19.00 00	- - Other	kg	Nil	Nil	0%
		- Ferro-silicon:				
	7202.21.00 00	- - Containing by weight more than 55% of silicon	kg	Nil	Nil	0%
	7202.29.00 00	- - Other	kg	Nil	Nil	0%
	7202.30.00 00	- Ferro-silico-manganese	kg	Nil	Nil	0%
		- Ferro-chromium:				
	7202.41.00 00	- - Containing by weight more than 4% of carbon	kg	Nil	Nil	0%
	7202.49.00 00	- - Other	kg	Nil	Nil	0%
	7202.50.00 00	- Ferro-silico-chromium	kg	Nil	Nil	0%
	7202.60.00 00	- Ferro-nickel	kg	Nil	Nil	0%
	7202.70.00 00	- Ferro-molybdenum	kg	Nil	Nil	0%
	7202.80.00 00	- Ferro-tungsten and ferro- silico-tungsten	kg	Nil	Nil	0%
		- Other:				
	7202.91.00 00	- - Ferro-titanium and ferro- silico-titanium	kg	Nil	Nil	0%
	7202.92.00 00	- - Ferro-vanadium	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.03	7202.93.00 00	- - Ferro-niobium	kg	Nil	Nil	0%
	7202.99.00 00	- - Other	kg	Nil	Nil	0%
72.04		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 00	- Ferrous products obtained by direct reduction of iron ore	kg	Nil	Nil	0%
72.05	7203.90.00 00	- Other	kg	Nil	Nil	0%
		Ferrous waste and scrap; remelting scrap ingots of iron or steel.				
72.06	7204.10.00 00	- Waste and scrap of cast iron	kg	Nil	10%	0%
		- Waste and scrap of alloy steel:				
72.07	7204.21.00 00	- - Of stainless steel	kg	Nil	10%	0%
	7204.29.00 00	- - Other	kg	Nil	10%	0%
72.08	7204.30.00 00	- Waste and scrap of tinned iron or steel	kg	Nil	10%	0%
		- Other waste and scrap:				
72.09	7204.41.00 00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	Nil	10%	0%
	7204.49.00 00	- - Other	kg	Nil	10%	0%
72.10	7204.50.00 00	- Remelting scrap ingots	kg	5% and RM0.04921	10%	0%
		Granules and powders, of pig iron, spiegeleisen, iron or steel.				
72.11	7205.10.00 00	- Granules	kg	Nil	Nil	0%
		- Powders:				
72.12	7205.21.00 00	- - Of alloy steel	kg	Nil	Nil	0%
	7205.29.00 00	- - Other	kg	Nil	Nil	0%
72.13		II.- IRON AND NON-ALLOY STEEL				
		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).				
72.14	7206.10	- Ingots:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.07	7206.10.10 00	- - Containing by weight more than 0.6% of carbon	kg	5%	Nil	0%
	7206.10.90 00	- - Other	kg	Nil	Nil	0%
	7206.90.00 00	- Other	kg	Nil	Nil	0%
		Semi-finished products of iron or non-alloy steel.				
	7207.11.00.00	- Containing by weight less than 0.25% of carbon: - - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	Nil	Nil	0%
	7207.12	- - Other, of rectangular (other than square) cross-section:				
	7207.12.10 00	- - - Slabs	kg	Nil	Nil	0%
	7207.12.90 00	- - - Other	kg	Nil	Nil	0%
	7207.19.00 00	- - Other	kg	Nil	Nil	0%
	7207.20	- Containing by weight 0.25% or more of carbon: - - Containing by weight less than 0.6% of carbon:				
	7207.20.10 00	- - - Slabs	kg	Nil	Nil	0%
		- - - Other:				
	7207.20.21 00	- - - - Blocks roughly shaped by forging; sheet bars	kg	Nil	Nil	0%
	7207.20.29 00	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
72.08	7207.20.91 00	- - - Slabs	kg	5%	Nil	0%
		- - - Other:				
	7207.20.92 00	- - - - Blocks roughly shaped by forging; sheet bars	kg	5%	Nil	0%
	7207.20.99 00	- - - - Other	kg	5%	Nil	0%
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.				
	7208.10.00 00	- In coils, not further worked than hot-rolled, with patterns in relief - Other, in coils, not further worked than hot-rolled, pickled:	kg	20%	Nil	0%
	7208.25.00 00	- - Of a thickness of 4.75 mm or more	kg	20%	Nil	0%
	7208.26.00 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.09	7208.27	- - Of a thickness of less than 3 mm:				
	7208.27.10 00	- - - Of a thickness of less than 2 mm	kg	20%	Nil	0%
	7208.27.90 00	- - - Other	kg	20%	Nil	0%
		- Other, in coils, not further worked than hot-rolled:				
	7208.36.00 00	- - Of a thickness exceeding 10 mm	kg	20%	Nil	0%
	7208.37.00 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	20%	Nil	0%
	7208.38.00 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	20%	Nil	0%
	7208.39.00	- - Of a thickness of less than 3 mm:				
	7208.39.00 20	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7208.39.00 90	- - - Other	kg	20%	Nil	0%
	7208.40.00 00	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	20%	Nil	0%
		- Other, not in coils, not further worked than hot-rolled:				
	7208.51.00 00	- - Of a thickness exceeding 10 mm	kg	20%	Nil	0%
	7208.52.00 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	20%	Nil	0%
	7208.53.00 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	20%	Nil	0%
	7208.54.00	- - Of a thickness of less than 3 mm:				
	7208.54.00 20	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7208.54.00 90	- - - Other	kg	20%	Nil	0%
	7208.90.00	- Other:				
	7208.90.00 30	- - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7208.90.00 90	- - Other	kg	20%	Nil	0%
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.				
		- In coils, not further worked than cold-rolled (cold-reduced):				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7209.15.00 00	- - Of a thickness of 3 mm or more	kg	20%	Nil	0%
	7209.16.00 00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	20%	Nil	0%
	7209.17.00 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	20%	Nil	0%
	7209.18	- - Of a thickness of less than 0.5 mm:				
	7209.18.10	- - - Tin-mill blackplate:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7209.18.10 11	- - - - - Of a thickness not exceeding 0.17 mm	kg	20%	Nil	0%
	7209.18.10 19	- - - - - Other	kg	20%	Nil	0%
	7209.18.10 90	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7209.18.91 00	- - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	kg	20%	Nil	0%
	7209.18.99	- - - - Other:				
	7209.18.99 20	- - - - - Other, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7209.18.99 90	- - - - - Other	kg	20%	Nil	0%
		- Not in coils, not further worked than cold-rolled (cold-reduced):				
	7209.25.00 00	- - Of a thickness of 3 mm or more	kg	20%	Nil	0%
	7209.26.00 00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	20%	Nil	0%
	7209.27.00 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	20%	Nil	0%
	7209.28	- - Of a thickness of less than 0.5 mm:				
	7209.28.10 00	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	kg	20%	Nil	0%
	7209.28.90	- - - Other:				
	7209.28.90 20	- - - - Other, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7209.28.90 90	- - - - Other	kg	20%	Nil	0%
	7209.90	- Other:				
	7209.90.10 00	- - Corrugated	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.10	7209.90.90	- - Other:				
	7209.90.90 20	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7209.90.90 90	- - - Other	kg	20%	Nil	0%
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.				
		- Plated or coated with tin:				
	7210.11	- - Of a thickness of 0.5 mm or more:				
	7210.11.10 00	- - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
	7210.11.90 00	- - - Other	kg	10%	Nil	0%
	7210.12	- - Of a thickness of less than 0.5 mm:				
	7210.12.10 00	- - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
	7210.12.90 00	- - - Other	kg	10%	Nil	0%
	7210.20	- Plated or coated with lead, including terne-plate:				
	7210.20.10 00	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7210.20.90	- - Other:				
	7210.20.90 20	- - - Other, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7210.20.90 90	- - - Other	kg	20%	Nil	0%
	7210.30	- Electrolytically plated or coated with zinc:				
		- - Containing by weight less than 0.6% of carbon:				
	7210.30.11 00	- - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.30.12 00	- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	20%	Nil	0%
	7210.30.19 00	- - - Other	kg	20%	Nil	0%
		- - Other:				
	7210.30.91 00	- - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.30.99 00	- - - Other	kg	20%	Nil	0%
		- Otherwise plated or coated with zinc:				
	7210.41	- - Corrugated:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Containing by weight less than 0.6% of carbon:				
	7210.41.11 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.41.12 00	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	20%	Nil	0%
	7210.41.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7210.41.91 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.41.99 00	- - - - Other	kg	20%	Nil	0%
	7210.49	- - Other:				
		- - - Containing by weight less than 0.6% of carbon:				
	7210.49.11 00	- - - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.49.12 00	- - - - Other, of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.49.13 00	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	20%	Nil	0%
	7210.49.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7210.49.91 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.49.99 00	- - - - Other	kg	20%	Nil	0%
	7210.50.00 00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	20%	Nil	0%
		- Plated or coated with aluminium:				
	7210.61	- - Plated or coated with aluminium-zinc alloys:				
		- - - Containing by weight less than 0.6% of carbon:				
	7210.61.11 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.61.12 00	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.11	7210.61.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7210.61.91 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.61.99 00	- - - - Other	kg	20%	Nil	0%
	7210.69	- - Other:				
		- - - Containing by weight less than 0.6% of carbon:				
	7210.69.11 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.69.12 00	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	20%	Nil	0%
	7210.69.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7210.69.91 00	- - - - Of a thickness not exceeding 1.2 mm	kg	20%	Nil	0%
	7210.69.99 00	- - - - Other	kg	20%	Nil	0%
	7210.70	- Painted, varnished or coated with plastics:				
	7210.70.10 00	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7210.70.90	- - Other:				
	7210.70.90 20	- - - Other, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7210.70.90 90	- - - Other	kg	20%	Nil	0%
	7210.90	- Other:				
	7210.90.10 00	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7210.90.90	- - Other:				
	7210.90.90 20	- - - Other, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7210.90.90 90	- - - Other	kg	20%	Nil	0%
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.				
		- Not further worked than hot-rolled:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7211.13	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief:				
	7211.13.10 00	- - - Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	kg	20%	Nil	0%
	7211.13.90 00	- - - Other	kg	20%	Nil	0%
	7211.14	- - Other, of a thickness of 4.75 mm or more:				
	7211.14.11	- - - Of a thickness of 4.75 mm or more but not exceeding 10 mm:				
	7211.14.11 30	- - - - Hoop and strip, of a width not exceeding 400 mm:				
	7211.14.11 90	- - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.14.12 00	- - - - - Other	kg	20%	Nil	0%
	7211.14.19	- - - - Corrugated, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.14.19 11	- - - - - Other:				
	7211.14.19 19	- - - - - - Hoop and strip, of a width exceeding 400 mm:				
	7211.14.19 91	- - - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.14.19 99	- - - - - - Other	kg	20%	Nil	0%
	7211.14.21	- - - - - Other:				
	7211.14.21 30	- - - - - - Hoop and strip, of a width not exceeding 400 mm:				
	7211.14.21 90	- - - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
		- - - - - - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7211.14.22 00	- - - - Corrugated, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.14.29	- - - - Other:				
		- - - - - Hoop and strip, of a width exceeding 400 mm:				
	7211.14.29 11	- - - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.14.29 19	- - - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7211.14.29 91	- - - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.14.29 99	- - - - - - Other	kg	20%	Nil	0%
	7211.19	- - Other:				
		- - - Of a thickness of 2 mm or more but less than 4.75 mm:				
	7211.19.11	- - - - Hoop and strip, of a width not exceeding 400 mm:				
	7211.19.11 30	- - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.11 90	- - - - - Other	kg	20%	Nil	0%
	7211.19.12 00	- - - - Corrugated, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.19	- - - - Other:				
		- - - - - Hoop and strip, of a width exceeding 400 mm:				
	7211.19.19 11	- - - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.19 19	- - - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7211.19.19 91	- - - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.19 99	- - - - - - Other	kg	20%	Nil	0%
		- - - Of a thickness of less than 2 mm:				
	7211.19.21	- - - - Hoop and strip, of a width not exceeding 400 mm:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7211.19.21 30	- - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.21 90	- - - - - Other	kg	20%	Nil	0%
	7211.19.22 00	- - - - - Corrugated, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.23	- - - - - Other, of a thickness of 0.17 mm or less:				
	7211.19.23 10	- - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.23 90	- - - - - Other	kg	20%	Nil	0%
	7211.19.29	- - - - - Other:				
		- - - - - Hoop and strip, of a width exceeding 400 mm:				
	7211.19.29 11	- - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.29 19	- - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7211.19.29 91	- - - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.19.29 99	- - - - - Other	kg	20%	Nil	0%
		- Not further worked than cold-rolled (cold-reduced):				
	7211.23	- - Containing by weight less than 0.25% of carbon:				
	7211.23.10 00	- - - Corrugated	kg	20%	Nil	0%
	7211.23.20 00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	20%	Nil	0%
	7211.23.30 00	- - - Other, of a thickness of 0.17 mm or less	kg	20%	Nil	0%
	7211.23.90 00	- - - Other	kg	20%	Nil	0%
	7211.29	- - Other:				
	7211.29.10	- - - Corrugated:				
	7211.29.10 10	- - - - Containing by weight 0.25% or more, but less than 0.6% of carbon	kg	20%	Nil	0%
	7211.29.10 20	- - - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
	7211.29.20	- - - Hoop and strip, of a width not exceeding 400 mm:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.12	7211.29.20 10	- - - - Containing by weight 0.25% or more, but less than 0.6% of carbon	kg	20%	Nil	0%
	7211.29.20 20	- - - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
	7211.29.30	- - - Other, of a thickness of 0.17 mm or less:				
	7211.29.30 10	- - - - Containing by weight 0.25% or more, but less than 0.6% of carbon	kg	20%	Nil	0%
	7211.29.30 20	- - - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
	7211.29.90	- - - Other:				
		- - - - Hoop and strip, of a width exceeding 400 mm:				
	7211.29.90 11	- - - - - Containing by weight 0.25% or more, but less than 0.6% of carbon	kg	20%	Nil	0%
	7211.29.90 12	- - - - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
		- - - - Other:				
	7211.29.90 91	- - - - - Containing by weight 0.25% or more, but less than 0.6% of carbon	kg	20%	Nil	0%
	7211.29.90 99	- - - - - Containing by weight 0.6% or more of carbon	kg	20%	Nil	0%
	7211.90	- Other:				
	7211.90.10 00	- - Hoop and strip, of a width not exceeding 400 mm	kg	20%	Nil	0%
	7211.90.20 00	- - Corrugated, containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7211.90.30 00	- - Other, of a thickness of 0.17 mm or less	kg	20%	Nil	0%
	7211.90.90 00	- - Other	kg	20%	Nil	0%
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.				
	7212.10	- Plated or coated with tin:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7212.10.10	- - Hoop and strip, of a width not exceeding 400 mm:				
	7212.10.10 30	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.10.10 90	- - - Other	kg	20%	Nil	0%
		- - Other:				
	7212.10.91	- - - Containing by weight less than 0.6% of carbon:				
	7212.10.91 10	- - - - Other hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.10.91 90	- - - - Other	kg	10%	Nil	0%
		- - - Other:				
	7212.10.99	- - - - Hoop and strip	kg	20%	Nil	0%
	7212.10.99 10	- - - - Other	kg	20%	Nil	0%
	7212.10.99 90	- - - - Other	kg	20%	Nil	0%
	7212.20	- Electrolytically plated or coated with zinc:				
	7212.20.10	- - Hoop and strip, of a width not exceeding 400 mm:				
	7212.20.10 10	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.20.10 90	- - - Other	kg	20%	Nil	0%
	7212.20.20 00	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
		- - Other:				
	7212.20.90	- - - Containing by weight less than 0.6% of carbon:				
	7212.20.90 31	- - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.20.90 39	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7212.20.90 91	- - - - Hoop and strip	kg	20%	Nil	0%
	7212.20.90 99	- - - - Other	kg	20%	Nil	0%
	7212.30	- Otherwise plated or coated with zinc:				
	7212.30.10	- - Hoop and strip, of a width not exceeding 400 mm:				
	7212.30.10 31	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.30.10 39	- - - Other	kg	20%	Nil	0%
	7212.30.20 00	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
		- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7212.30.91	- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon:				
	7212.30.91 10	- - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil	0%
	7212.30.91 90	- - - - Other	kg	20%	Nil	0%
	7212.30.99	- - - Other:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7212.30.99 11	- - - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.30.99 19	- - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7212.30.99 91	- - - - - Hoop and strip	kg	20%	Nil	0%
	7212.30.99 99	- - - - - Other	kg	20%	Nil	0%
	7212.40	- Painted, varnished or coated with plastics:				
	7212.40.10	- - Hoop and strip, of a width not exceeding 400 mm:				
	7212.40.10 31	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.40.10 39	- - - Other	kg	20%	Nil	0%
	7212.40.20 00	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7212.40.90	- - Other:				
		- - - Containing by weight less than 0.6% of carbon:				
	7212.40.90 31	- - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.40.90 39	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7212.40.90 91	- - - - Hoop and strip	kg	20%	Nil	0%
	7212.40.90 99	- - - - Other	kg	20%	Nil	0%
	7212.50	- Otherwise plated or coated:				
		- - Plated or coated with chromium oxides or with chromium and chromium oxides:				
	7212.50.11	- - - Hoop and strip, of a width not exceeding 400 mm:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7212.50.11 30	- - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.50.11 90	- - - - Other	kg	20%	Nil	0%
	7212.50.12 00	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7212.50.19	- - - Other:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7212.50.19 11	- - - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.50.19 19	- - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7212.50.19 91	- - - - - Hoop and strip	kg	20%	Nil	0%
	7212.50.19 99	- - - - - Other	kg	20%	Nil	0%
		- - Plated or coated with aluminium-zinc alloys:				
	7212.50.21	- - - Hoop and strip, of a width not exceeding 400 mm:				
	7212.50.21 30	- - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.50.21 90	- - - - Other	kg	20%	Nil	0%
	7212.50.22 00	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7212.50.29	- - - Other:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7212.50.29 11	- - - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.50.29 19	- - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7212.50.29 91	- - - - - Hoop and strip	kg	20%	Nil	0%
	7212.50.29 99	- - - - - Other	kg	20%	Nil	0%
		- - Other:				
	7212.50.91	- - - Hoop and strip, of a width not exceeding 400 mm:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.13	7212.50.91 30	- - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.50.91 90	- - - - Other	kg	20%	Nil	0%
	7212.50.92 00	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7212.50.99	- - - Other:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7212.50.99 11	- - - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.50.99 19	- - - - - Other	kg	20%	Nil	0%
		- - - - - Other:				
	7212.50.99 91	- - - - - Hoop and strip	kg	20%	Nil	0%
	7212.50.99 99	- - - - - Other	kg	20%	Nil	0%
	7212.60	- Clad:				
	7212.60.10	- - Hoop and strip, of a width not exceeding 400 mm:				
	7212.60.10 30	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil	0%
	7212.60.10 90	- - - Other	kg	20%	Nil	0%
	7212.60.20 00	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	kg	20%	Nil	0%
	7212.60.90	- - Other:				
		- - - Containing by weight less than 0.6% of carbon:				
	7212.60.90 31	- - - - Hoop and strip, of a width exceeding 400 mm	kg	20%	Nil	0%
	7212.60.90 39	- - - - Other	kg	20%	Nil	0%
		- - - Other:				
	7212.60.90 91	- - - - Hoop and strip	kg	20%	Nil	0%
	7212.60.90 99	- - - - Other	kg	20%	Nil	0%
		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.				
	7213.10.00 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%	Nil	0%
	7213.20.00 00	- Other, of free-cutting steel	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.14	7213.91	- Other:				
	7213.91.10 00	- - Of circular cross-section measuring less than 14 mm in diameter:				
	7213.91.20 00	- - - Of a kind used for producing soldering sticks	kg	5%	Nil	0%
	7213.91.90 00	- - - Of a kind used for concrete reinforcement (rebars)	kg	5%	Nil	0%
	7213.99	- - Other:	kg	5%	Nil	0%
	7213.99.10 00	- - - Of a kind used for producing soldering sticks	kg	5%	Nil	0%
	7213.99.20 00	- - - Of a kind used for concrete reinforcement (rebars)	kg	5%	Nil	0%
	7213.99.90 00	- - - Other	kg	5%	Nil	0%
		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	- Forged:				
	7214.10.11 00	- - Containing by weight less than 0.6% of carbon:	kg	5%	Nil	0%
	7214.10.19 00	- - - Of circular cross-section	kg	5%	Nil	0%
		- - Other:				
	7214.10.21 00	- - - Of circular cross-section	kg	5%	Nil	0%
	7214.10.29 00	- - - Other	kg	Nil	Nil	0%
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:				
		- - Containing by weight less than 0.6% of carbon:				
		- - - Of circular cross-section:				
	7214.20.31 00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	5%	Nil	0%
	7214.20.39 00	- - - - Other	kg	5%	Nil	0%
		- - - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.15	7214.20.41 00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	5%	Nil	0%
	7214.20.49 00	- - - - Other	kg	5%	Nil	0%
		- - Other:				
		- - - Of circular cross-section:				
	7214.20.51 00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	5%	Nil	0%
	7214.20.59 00	- - - - Other	kg	5%	Nil	0%
		- - - Other:				
	7214.20.61 00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	Nil	0%
	7214.20.69 00	- - - - Other	kg	Nil	Nil	0%
	7214.30.00	- Other, of free-cutting steel:				
	7214.30.00 10	- - Of circular cross-section	kg	5%	Nil	0%
	7214.30.00 90	- - Other	kg	5%	Nil	0%
		- Other:				
	7214.91	- - Of rectangular (other than square) cross-section:				
	7214.91.10 00	- - - Containing by weight less than 0.6% of carbon	kg	5%	Nil	0%
	7214.91.20 00	- - - Containing by weight 0.6% or more of carbon	kg	Nil	Nil	0%
	7214.99	- - Other:				
	7214.99.10 00	- - - Containing by weight 0.6% or more of carbon, other than of circular cross-section	kg	Nil	Nil	0%
	7214.99.90	- - - Other:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7214.99.90 31	- - - - - Of circular cross-section	kg	5%	Nil	0%
	7214.99.90 39	- - - - - Other	kg	5%	Nil	0%
	7214.99.90 90	- - - - Other	kg	5%	Nil	0%
		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:				
	7215.10.00 10	- - Of circular cross-section	kg	5%	Nil	0%
	7215.10.00 90	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.16	7215.50	- Other, not further worked than cold-formed or cold-finished:				
	7215.50.10 00	- - Containing by weight 0.6% or more of carbon, other than of circular cross-section	kg	Nil	Nil	0%
		- - Other:				
	7215.50.91	- - - Of a kind used for concrete reinforcement (rebars):				
		- - - - Containing by weight less than 0.6% of carbon:				
	7215.50.91 11	- - - - - Of circular cross-section	kg	5%	Nil	0%
	7215.50.91 19	- - - - - Other	kg	5%	Nil	0%
	7215.50.91 90	- - - - Other	kg	5%	Nil	0%
	7215.50.99	- - - Other:				
		- - - - Containing by weight less than 0.6% of carbon:				
	7215.50.99 11	- - - - - Of circular cross-section	kg	5%	Nil	0%
	7215.50.99 19	- - - - - Other	kg	5%	Nil	0%
	7215.50.99 90	- - - - Other	kg	5%	Nil	0%
	7215.90	- Other:				
	7215.90.10	- - Of a kind used for concrete reinforcement (rebars):				
	7215.90.10 10	- - - Of circular cross-section	kg	5%	Nil	0%
	7215.90.10 90	- - - Other	kg	5%	Nil	0%
	7215.90.90	- - Other:				
	7215.90.90 10	- - - Of circular cross-section	kg	5%	Nil	0%
	7215.90.90 90	- - - Other	kg	5%	Nil	0%
		Angles, shapes and sections of iron or non-alloy steel.				
	7216.10.00 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	5%	Nil	0%
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:				
	7216.21.00 00	- - L sections	kg	5%	Nil	0%
	7216.22.00 00	- - T sections	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:				
	7216.31.00 00	- - U sections	kg	5%	Nil	0%
	7216.32.00 00	- - I sections	kg	5%	Nil	0%
	7216.33.00	- - H sections:				
	7216.33.00 20	- - - Containing by weight less than 0.6% of carbon	kg	5%	Nil	0%
	7216.33.00 90	- - - Other	kg	5%	Nil	0%
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:				
	7216.40.00 10	- - L sections	kg	5%	Nil	0%
	7216.40.00 20	- - T sections	kg	5%	Nil	0%
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:				
	7216.50.10	- - Of a height of less than 80 mm:				
	7216.50.10 10	- - - Angles	kg	5%	Nil	0%
	7216.50.10 20	- - - Shapes and sections	kg	5%	Nil	0%
	7216.50.90	- - Other:				
	7216.50.90 10	- - - Angles	kg	5%	Nil	0%
	7216.50.90 20	- - - Shapes and sections	kg	5%	Nil	0%
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:				
	7216.61.00	- - Obtained from flat-rolled products:				
	7216.61.00 10	- - - Angles	kg	5%	Nil	0%
	7216.61.00 20	- - - Shapes and sections	kg	5%	Nil	0%
	7216.69.00	- - Other:				
	7216.69.00 10	- - - Angles	kg	5%	Nil	0%
	7216.69.00 20	- - - Shapes and sections	kg	5%	Nil	0%
		- Other:				
	7216.91.00	- - Cold-formed or cold-finished from flat-rolled products:				
		- - - Angles:				
	7216.91.00 11	- - - - Slotted angles	kg	5%	Nil	0%
	7216.91.00 19	- - - - Other	kg	5%	Nil	0%
	7216.91.00 20	- - - Shapes and sections	kg	5%	Nil	0%
	7216.99.00	- - Other:				
		- - - Angles:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.17	7216.99.00 11	- - - - Slotted angles	kg	5%	Nil	0%
	7216.99.00 19	- - - - Other	kg	5%	Nil	0%
	7216.99.00 20	- - - Shapes and sections	kg	5%	Nil	0%
		Wire of iron or non-alloy steel.				
	7217.10	- Not plated or coated, whether or not polished:				
	7217.10.10 00	- - Containing by weight less than 0.25% of carbon	kg	5%	Nil	0%
		- - Containing by weight 0.25% or more but less than 0.6% of carbon:				
	7217.10.22 00	- - - Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	kg	5%	Nil	0%
	7217.10.29 00	- - - Other	kg	5%	Nil	0%
		- - Containing by weight 0.6% or more of carbon:				
	7217.10.31 00	- - - Spokes wire; bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	kg	5%	Nil	0%
	7217.10.39 00	- - - Other	kg	5%	Nil	0%
	7217.20	- Plated or coated with zinc:				
	7217.20.10 00	- - Containing by weight less than 0.25% carbon	kg	5%	Nil	0%
	7217.20.20 00	- - Containing by weight 0.25% or more but less than 0.45% of carbon	kg	5%	Nil	0%
		- - Containing by weight 0.45% or more of carbon:				
	7217.20.91 00	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	kg	5%	Nil	0%
	7217.20.99 00	- - - Other	kg	5%	Nil	0%
	7217.30	- Plated or coated with other base metals:				
		- - Containing by weight less than 0.25% of carbon:				
	7217.30.11 00	- - - Plated or coated with tin	kg	5%	Nil	0%
	7217.30.19 00	- - - Other	kg	5%	Nil	0%
		- - Containing by weight 0.25% or more of carbon but less than 0.6% of carbon:				
	7217.30.21 00	- - - Plated or coated with tin	kg	5%	Nil	0%
	7217.30.29 00	- - - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.18	7217.30.31 00	- - Containing by weight 0.6% or more of carbon: - - - Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)	kg	5%	Nil	0%
	7217.30.32 00	- - - Other, plated or coated with tin	kg	5%	Nil	0%
	7217.30.39 00	- - - Other	kg	5%	Nil	0%
	7217.90	- Other:				
	7217.90.10 00	- - Containing by weight less than 0.25% of carbon	kg	5%	Nil	0%
	7217.90.90 00	- - Other	kg	5%	Nil	0%
		III.- STAINLESS STEEL				
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.				
	7218.10.00 00	- Ingots and other primary forms - Other	kg	Nil	Nil	0%
	7218.91.00 00	- - Of rectangular (other than square) cross-section	kg	5%	Nil	0%
	7218.99.00 00	- - Other	kg	5%	Nil	0%
		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 00	- - Of a thickness exceeding 10 mm	kg	Nil	Nil	0%
72.19	7219.12.00 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil	Nil	0%
	7219.13.00 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	Nil	0%
	7219.14.00 00	- - Of a thickness of less than 3 mm	kg	Nil	Nil	0%
		- Not further worked than hot-rolled, not in coils:				
	7219.21.00 00	- - Of a thickness exceeding 10 mm	kg	Nil	Nil	0%
	7219.22.00 00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil	Nil	0%
	7219.23.00 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.20	7219.24.00 00	- - Of a thickness of less than 3 mm - Not further worked than cold-rolled (cold-reduced):	kg	Nil	Nil	0%
	7219.31.00 00	- - Of a thickness of 4.75 mm or more	kg	Nil	Nil	0%
	7219.32.00 00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	Nil	0%
	7219.33.00 00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	Nil	Nil	0%
	7219.34.00 00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	Nil	Nil	0%
	7219.35.00 00	- - Of a thickness of less than 0.5 mm	kg	Nil	Nil	0%
	7219.90.00 00	- Other	kg	Nil	Nil	0%
		Flat-rolled products of stainless steel, of a width of less than 600 mm.				
		- Not further worked than hot-rolled:				
	7220.11	- - Of a thickness of 4.75 mm or more:				
	7220.11.10 00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7220.11.90	- - - Other:				
	7220.11.90 20	- - - - Other hoop and strip	kg	Nil	Nil	0%
	7220.11.90 90	- - - - Other	kg	Nil	Nil	0%
	7220.12	- - Of a thickness of less than 4.75 mm:				
	7220.12.10 00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7220.12.90	- - - Other:				
	7220.12.90 10	- - - - Other hoop and strip	kg	Nil	Nil	0%
	7220.12.90 90	- - - - Other	kg	Nil	Nil	0%
	7220.20	- Not further worked than cold-rolled (cold-reduced):				
	7220.20.10 00	- - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7220.20.90	- - Other:				
	7220.20.90 10	- - - Other hoop and strip	kg	Nil	Nil	0%
	7220.20.90 90	- - - Other	kg	Nil	Nil	0%
	7220.90	- Other:				
	7220.90.10 00	- - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7220.90.90	- - Other:				
	7220.90.90 10	- - - Other hoop and strip	kg	Nil	Nil	0%
	7220.90.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.21	7221.00.00 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	5%	Nil	0%
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 00	- - Of circular cross-section	kg	5%	Nil	0%
	7222.19.00 00	- - Other	kg	Nil	Nil	0%
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:				
	7222.20.10 00	- - Of circular cross-section	kg	5%	Nil	0%
	7222.20.90 00	- - Other	kg	Nil	Nil	0%
	7222.30	- Other bars and rods:				
	7222.30.10 00	- - Of circular cross-section	kg	5%	Nil	0%
	7222.30.90 00	- - Other	kg	Nil	Nil	0%
	7222.40	- Angles, shapes and sections:				
	7222.40.10	- - Not further worked than hot-rolled, hot-drawn or extruded:				
		- - - Angles:				
	7222.40.10 11	- - - - Slotted angles	kg	5%	Nil	0%
	7222.40.10 19	- - - - Other	kg	5%	Nil	0%
	7222.40.10 20	- - - Shapes and sections	kg	5%	Nil	0%
	7222.40.90	- - Other:				
		- - - Angles:				
	7222.40.90 11	- - - - Slotted angles	kg	5%	Nil	0%
	7222.40.90 19	- - - - Other	kg	5%	Nil	0%
	7222.40.90 20	- - - Shapes and sections	kg	5%	Nil	0%
72.23	7223.00.00 00	Wire of stainless steel.	kg	5%	Nil	0%
		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 00	- Ingots and other primary forms	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.25	7224.90.00 00	- Other	kg	5%	Nil	0%
		Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
		- Of silicon-electrical steel:				
	7225.11.00 00	- - Grain-oriented	kg	Nil	Nil	0%
	7225.19.00 00	- - Other	kg	Nil	Nil	0%
	7225.30	- Other, not further worked than hot-rolled, in coils:				
	7225.30.10 00	- - Of high speed steel	kg	Nil	Nil	0%
	7225.30.90 00	- - Other	kg	Nil	Nil	0%
	7225.40	- Other, not further worked than hot-rolled, not in coils:				
	7225.40.10 00	- - Of high speed steel	kg	Nil	Nil	0%
	7225.40.90 00	- - Other	kg	Nil	Nil	0%
	7225.50	- Other, not further worked than cold-rolled (cold-reduced):				
	7225.50.10 00	- - Of high speed steel	kg	Nil	Nil	0%
	7225.50.90 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	7225.91	- - Electrolytically plated or coated with zinc:				
	7225.91.10 00	- - - Of high speed steel	kg	Nil	Nil	0%
	7225.91.90 00	- - - Other	kg	Nil	Nil	0%
	7225.92	- - Otherwise plated or coated with zinc:				
	7225.92.10 00	- - - Of high speed steel	kg	Nil	Nil	0%
	7225.92.90 00	- - - Other	kg	Nil	Nil	0%
	7225.99	- - Other:				
	7225.99.10 00	- - - Of high speed steel	kg	Nil	Nil	0%
	7225.99.90 00	- - - Other	kg	Nil	Nil	0%
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
		- Of silicon-electrical steel:				
	7226.11	- - Grain-oriented:				
	7226.11.10 00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7226.11.90	- - - Other:				
	7226.11.90 10	- - - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.11.90 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7226.19	- - Other:				
	7226.19.10 00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7226.19.90	- - - Other:				
	7226.19.90 10	- - - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.19.90 90	- - - - Other	kg	Nil	Nil	0%
	7226.20	- Of high speed steel:				
	7226.20.10 00	- - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7226.20.90	- - Other:				
	7226.20.90 10	- - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.20.90 90	- - - Other	kg	Nil	Nil	0%
	7226.91	- Other:				
	7226.91.10 00	- - Not further worked than hot-rolled: - - - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7226.91.90	- - - Other:				
	7226.91.90 10	- - - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.91.90 90	- - - - Other	kg	Nil	Nil	0%
	7226.92	- - Not further worked than cold-rolled (cold-reduced):				
	7226.92.10 00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	10%	Nil	0%
	7226.92.90	- - - Other:				
	7226.92.90 10	- - - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.92.90 90	- - - - Other	kg	Nil	Nil	0%
	7226.99	- - Other:				
	7226.99.11 00	- - - Hoop and strip, of a width not exceeding 400 mm: - - - - Plated or coated with zinc	kg	10%	Nil	0%
	7226.99.19 00	- - - - Other	kg	10%	Nil	0%
	7226.99.91	- - - Other: - - - - Plated or coated with zinc:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.27	7226.99.91 10	- - - - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.99.91 90	- - - - - Other	kg	Nil	Nil	0%
	7226.99.99	- - - - - Other:				
	7226.99.99 10	- - - - - Hoop and strip, of a width exceeding 400 mm	kg	Nil	Nil	0%
	7226.99.99 90	- - - - - Other	kg	Nil	Nil	0%
		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.				
	7227.10.00 00	- Of high speed steel	kg	5%	Nil	0%
	7227.20.00 00	- Of silico-manganese steel	kg	5%	Nil	0%
	7227.90.00 00	- Other	kg	5%	Nil	0%
		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.				
72.28	7228.10	- Bars and rods, of high speed steel:				
	7228.10.10 00	- - Of circular cross-section	kg	Nil	Nil	0%
	7228.10.90 00	- - Other	kg	Nil	Nil	0%
	7228.20	- Bars and rods, of silico-manganese steel:				
	7228.20.11 00	- - Of circular cross-section: - - - Not further worked than hot-rolled, hot-drawn or extruded	kg	5%	Nil	0%
	7228.20.19 00	- - - Other	kg	5%	Nil	0%
	7228.20.91 00	- - Other: - - - Not further worked than hot-rolled, hot-drawn or extruded	kg	Nil	Nil	0%
	7228.20.99 00	- - - Other	kg	Nil	Nil	0%
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:				
	7228.30.10 00	- - Of circular cross-section	kg	5%	Nil	0%
	7228.30.90 00	- - Other	kg	Nil	Nil	0%
	7228.40	- Other bars and rods, not further worked than forged:				
	7228.40.10 00	- - Of circular cross-section	kg	5%	Nil	0%
	7228.40.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
72.29	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:				
	7228.50.10 00	- - Of circular cross-section	kg	5%	Nil	0%
	7228.50.90 00	- - Other	kg	Nil	Nil	0%
	7228.60	- Other bars and rods:				
	7228.60.10 00	- - Of circular cross-section	kg	5%	Nil	0%
	7228.60.90 00	- - Other	kg	Nil	Nil	0%
	7228.70	- Angles, shapes and sections:				
	7228.70.10	- - Not further worked than hot-rolled, hot-drawn or extruded:				
		- - - Angles:				
	7228.70.10 11	- - - - Slotted angles	kg	5%	Nil	0%
	7228.70.10 19	- - - - Other	kg	5%	Nil	0%
	7228.70.10 20	- - - Shapes and sections	kg	5%	Nil	0%
	7228.70.90	- - Other:				
		- - - Angles:				
	7228.70.90 11	- - - - Slotted angles	kg	5%	Nil	0%
	7228.70.90 19	- - - - Other	kg	5%	Nil	0%
	7228.70.90 20	- - - Shapes and sections	kg	5%	Nil	0%
	7228.80	- Hollow drill bars and rods:				
		- - Containing by weight 0.6% or more of carbon:				
	7228.80.11 00	- - - Of circular cross-section	kg	5%	Nil	0%
	7228.80.19 00	- - - Other	kg	Nil	Nil	0%
	7228.80.90 00	- - Other	kg	5%	Nil	0%
		Wire of other alloy steel.				
	7229.20.00 00	- Of silico-manganese steel	kg	5%	Nil	0%
	7229.90	- Other:				
	7229.90.10 00	- - Of high speed steel	kg	5%	Nil	0%
	7229.90.90 00	- - Other	kg	5%	Nil	0%

Chapter 73
Articles of iron or steel

Chapter 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 I (d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Sheet piling	kg	5%	Nil	0%
	7301.20.00 00	- Angles, shapes and sections	kg	5%	Nil	0%
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 00	- Rails	kg	5%	Nil	0%
	7302.30.00 00	- Switch-blades, crossing frogs, point rods and other crossing pieces	kg	Nil	Nil	0%
	7302.40.00 00	- Fish-plates and sole plates	kg	Nil	Nil	0%
	7302.90	- Other:				
	7302.90.10 00	- - Sleepers (cross-ties)	kg	5%	Nil	0%
	7302.90.90 00	- - Other	kg	Nil	Nil	0%
73.03		Tubes, pipes and hollow profiles, of cast iron.				
	7303.00	- Tubes and pipes:				
	7303.00.11 00	- - Hubless tubes and pipes	kg	20%	Nil	0%
	7303.00.19 00	- - Other	kg	20%	Nil	0%
	7303.00.90 00	- Other	kg	20%	Nil	0%
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- Line pipe of a kind used for oil or gas pipelines:				
	7304.11.00 00	- - Of stainless steel	kg	20%	Nil	0%
	7304.19.00 00	- - Other	kg	20%	Nil	0%
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:				
	7304.22.00 00	- - Drill pipe of stainless steel	kg	20%	Nil	0%
	7304.23.00 00	- - Other drill pipe	kg	20%	Nil	0%
	7304.24.00 00	- - Other, of stainless steel	kg	20%	Nil	0%
	7304.29.00 00	- - Other	kg	20%	Nil	0%
		- Other, of circular cross-section, of iron or non-alloy steel:				
	7304.31	- - Cold-drawn or cold-rolled (cold-reduced):				
	7304.31.10 00	- - - Drillrod casing and tubing with pin and box threads	kg	20%	Nil	0%
	7304.31.20 00	- - - High-pressure pipe	kg	20%	Nil	0%
	7304.31.40 00	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	kg	20%	Nil	0%
	7304.31.90 00	- - - Other	kg	20%	Nil	0%
	7304.39	- - Other:				
	7304.39.20 00	- - - High-pressure pipe	kg	20%	Nil	0%
	7304.39.40 00	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	kg	20%	Nil	0%
	7304.39.90 00	- - - Other	kg	20%	Nil	0%
		- Other, of circular cross-section, of stainless steel:				
	7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced):				
	7304.41.00 10	- - - High-pressure pipe	kg	20%	Nil	0%
	7304.41.00 90	- - - Other	kg	20%	Nil	0%
	7304.49.00	- - Other:				
	7304.49.00 10	- - - High-pressure pipe	kg	20%	Nil	0%
	7304.49.00 90	- - - Other	kg	20%	Nil	0%
		- Other, of circular cross-section, of other alloy steel:				
	7304.51	- - Cold-drawn or cold-rolled (cold-reduced):				
	7304.51.10 00	- - - Drillrod casing and tubing with pin and box threads	kg	20%	Nil	0%
	7304.51.90	- - - Other:				
	7304.51.90 10	- - - - High pressure pipe	kg	20%	Nil	0%
	7304.51.90 90	- - - - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.05	7304.59.00	- - Other:				
	7304.59.00 10	- - - High-pressure pipe	kg	20%	Nil	0%
	7304.59.00 90	- - - Other	kg	20%	Nil	0%
	7304.90	- Other:				
	7304.90.10 00	- - High-pressure pipe	kg	20%	Nil	0%
	7304.90.30 00	- - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	kg	20%	Nil	0%
	7304.90.90 00	- - Other	kg	20%	Nil	0%
		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.				
		- Line pipe of a kind used for oil or gas pipelines:				
	7305.11.00 00	- - Longitudinally submerged arc welded	kg	20%	Nil	0%
	7305.12	- - Other, longitudinally welded:				
	7305.12.10 00	- - - Electric resistance welded (ERW)	kg	20%	Nil	0%
	7305.12.90 00	- - - Other	kg	20%	Nil	0%
	7305.19	- - Other:				
	7305.19.10 00	- - - Spiral or helical submerged arc welded	kg	20%	Nil	0%
	7305.19.90 00	- - - Other	kg	20%	Nil	0%
	7305.20.00 00	- Casing of a kind used in drilling for oil or gas	kg	20%	Nil	0%
		- Other, welded:				
	7305.31	- - Longitudinally welded:				
	7305.31.10 00	- - - Stainless steel pipes and tubes	kg	20%	Nil	0%
	7305.31.90 00	- - - Other	kg	20%	Nil	0%
73.06	7305.39	- - Other:				
	7305.39.10 00	- - - High-pressure pipe	kg	20%	Nil	0%
	7305.39.90 00	- - - Other	kg	20%	Nil	0%
	7305.90.00 00	- Other	kg	20%	Nil	0%
		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	- - Welded, of stainless steel:				
	7306.11.10 00	- - - Longitudinally electric resistance welded (ERW)	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7306.11.20 00	- - - Spiral or helical submerged arc welded	kg	20%	Nil	0%
	7306.11.90 00	- - - Other	kg	20%	Nil	0%
	7306.19	- - Other:				
	7306.19.10 00	- - - Longitudinally electric resistance welded (ERW)	kg	20%	Nil	0%
	7306.19.20 00	- - - Spiral or helical submerged arc welded	kg	20%	Nil	0%
	7306.19.90 00	- - - Other	kg	20%	Nil	0%
		- Casing and tubing of a kind used in drilling for oil or gas:				
	7306.21.00 00	- - Welded, of stainless steel	kg	20%	Nil	0%
	7306.29.00 00	- - Other	kg	20%	Nil	0%
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:				
	7306.30.10 00	- - Boiler tubes	kg	20%	Nil	0%
	7306.30.20 00	- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	kg	20%	Nil	0%
	7306.30.30 00	- - Pipes of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	kg	20%	Nil	0%
	7306.30.40 00	- - High-pressure pipe	kg	20%	Nil	0%
	7306.30.90 00	- - Other	kg	20%	Nil	0%
	7306.40	- Other, welded, of circular cross-section, of stainless steel:				
	7306.40.10 00	- - Boiler tubes	kg	20%	Nil	0%
	7306.40.20 00	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	kg	20%	Nil	0%
	7306.40.30 00	- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	kg	20%	Nil	0%
	7306.40.90 00	- - Other	kg	20%	Nil	0%
	7306.50	- Other, welded, of circular cross-section, of other alloy steel:				
	7306.50.10 00	- - Boiler tubes	kg	20%	Nil	0%
	7306.50.90 00	- - Other	kg	20%	Nil	0%
		- Other, welded, of non-circular cross-section:				
	7306.61.00 00	- - Of square or rectangular cross-section	kg	20%	Nil	0%
	7306.69.00 00	- - Of other non-circular cross-section	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.07	7306.90	- Other:				
	7306.90.10 00	- - Copper brazed pipes and tubes	kg	20%	Nil	0%
	7306.90.90 00	- - Other	kg	20%	Nil	0%
		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.				
		- Cast fittings:				
	7307.11	- - Of non-malleable cast iron:				
	7307.11.10 00	- - - Hubless tube or pipe fittings	kg	15%	Nil	0%
	7307.11.90 00	- - - Other	kg	15%	Nil	0%
	7307.19.00 00	- - Other	kg	15%	Nil	0%
		- Other, of stainless steel:				
	7307.21	- - Flanges:				
	7307.21.10 00	- - - Having an internal diameter of less than 15 cm	kg	10%	Nil	0%
	7307.21.90 00	- - - Other	kg	5%	Nil	0%
	7307.22	- - Threaded elbows, bends and sleeves:				
	7307.22.10 00	- - - Having an internal diameter of less than 15 cm	kg	5%	Nil	0%
	7307.22.90 00	- - - Other	kg	5%	Nil	0%
	7307.23	- - Butt welding fittings:				
	7307.23.10 00	- - - Having an internal diameter of less than 15 cm	kg	10%	Nil	0%
	7307.23.90 00	- - - Other	kg	5%	Nil	0%
	7307.29	- - Other:				
	7307.29.10 00	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil	0%
	7307.29.90 00	- - - Other	kg	5%	Nil	0%
		- Other:				
	7307.91	- - Flanges:				
	7307.91.10 00	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil	0%
	7307.91.90 00	- - - Other	kg	5%	Nil	0%
	7307.92	- - Threaded elbows, bends and sleeves:				
	7307.92.10 00	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil	0%
	7307.92.90 00	- - - Other	kg	5%	Nil	0%
	7307.93	- - Butt welding fittings:				
	7307.93.10 00	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil	0%
	7307.93.90 00	- - - Other	kg	5%	Nil	0%
	7307.99	- - Other:				
	7307.99.10 00	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.08	7307.99.90 00	- - - Other	kg	5%	Nil	0%
		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	- Bridges and bridge-sections:				
	7308.10.10 00	- - Prefabricated modular type joined by shear connectors	kg	20%	Nil	0%
	7308.10.90 00	- - Other	kg	20%	Nil	0%
	7308.20	- Towers and lattice masts:				
		- - Towers:				
	7308.20.11 00	- - - Prefabricated modular type joined by shear connectors	kg	20%	Nil	0%
	7308.20.19 00	- - - Other	kg	20%	Nil	0%
		- - Lattice masts:				
	7308.20.21 00	- - - Prefabricated modular type joined by shear connectors	kg	20%	Nil	0%
	7308.20.29 00	- - - Other	kg	20%	Nil	0%
	7308.30.00 00	- Doors, windows and their frames and thresholds for doors	kg	20%	Nil	0%
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:				
	7308.40.10 00	- - Prefabricated modular type joined by shear connectors	kg	20%	Nil	0%
	7308.40.90 00	- - Other	kg	20%	Nil	0%
	7308.90	- Other:				
	7308.90.20 00	- - Prefabricated modular type joined by shear connectors	kg	20%	Nil	0%
	7308.90.40 00	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	kg	20%	Nil	0%
	7308.90.50 00	- - Rails for ships	kg	20%	Nil	0%
	7308.90.60 00	- - Perforated cable trays	kg	10%	Nil	0%
		- - Other:				
	7308.90.92 00	- - - Guardrails	kg	20%	Nil	0%
	7308.90.99 00	- - - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
		- Of a kind used for the conveyance or packing of goods:				
	7309.00.11 00	- - Lined or heat-insulated	kg	5%	Nil	0%
	7309.00.19 00	- - Other	kg	5%	Nil	0%
73.10		- Other:				
	7309.00.91 00	- - Lined or heat-insulated	kg	10%	Nil	0%
	7309.00.99 00	- - Other	kg	10%	Nil	0%
		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
	7310.10	- Of a capacity of 50 l or more:				
	7310.10.10 00	- - Of tinplate	kg	15%	Nil	0%
	7310.10.90 00	- - Other	kg	5%	Nil	0%
		- Of a capacity of less than 50 l:				
	7310.21	- - Cans which are to be closed by soldering or crimping:				
	7310.21.10	- - - Of a capacity of less than 1 l:				
	7310.21.10 20	- - - - Of tinplate	kg	15%	Nil	0%
	7310.21.10 90	- - - - Other	kg	5%	Nil	0%
		- - - Other:				
	7310.21.91 00	- - - - Of tinplate	kg	15%	Nil	0%
	7310.21.99 00	- - - - Other	kg	5%	Nil	0%
	7310.29	- - Other:				
	7310.29.10	- - - Of a capacity of less than 1 l:				
	7310.29.10 20	- - - - Of tinplate	kg	15%	Nil	0%
	7310.29.10 90	- - - - Other	kg	5%	Nil	0%
		- - - Other:				
	7310.29.91 00	- - - - Of tinplate	kg	15%	Nil	0%
	7310.29.99 00	- - - - Other	kg	5%	Nil	0%
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.				
		- Seamless steel cylinders:				
	7311.00.21 00	- - Of a capacity of less than 30 l	kg	Nil	Nil	0%
	7311.00.22 00	- - Of a capacity of 30 l or more, but less than 110 l	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.12	7311.00.29 00	- - Other	kg	Nil	Nil	0%
	7311.00.93	- Other:				
	7311.00.93 20	- - Of a capacity of less than 30 l:				
		- - - Containers for mechanical lighters which do not constitute parts of mechanical lighters	kg	Nil	Nil	0%
	7311.00.93 30	- - - Automotive liquefied petroleum gas (LPG) cylinders	kg	Nil	Nil	0%
	7311.00.93 90	- - - Other	kg	15%	Nil	0%
	7311.00.94	- - Of a capacity of 30 l or more, but less than 110 l				
	7311.00.94 10	- - - Automotive liquefied petroleum gas (LPG) cylinders	kg	Nil	Nil	0%
	7311.00.94 90	- - - Other	kg	15%	Nil	0%
	7311.00.99	- - Other:				
	7311.00.99 10	- - - Automotive liquefied petroleum gas (LPG) cylinders	kg	Nil	Nil	0%
	7311.00.99 90	- - - Other	kg	15%	Nil	0%
		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.				
	7312.10	- Stranded wire, ropes and cables:				
	7312.10.10 00	- - Locked coil, flattened strands and non-rotating wire ropes	kg	5%	Nil	0%
	7312.10.20 00	- - Plated or coated with brass and of a diameter not exceeding 3 mm	kg	5%	Nil	0%
		- - Other:				
	7312.10.91 00	- - - Prestressing steel strand	kg	5%	Nil	0%
	7312.10.99 00	- - - Other	kg	5%	Nil	0%
	7312.90.00 00	- Other	kg	5%	Nil	0%
73.13	7313.00.00 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	5%	Nil	0%
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.				
	7314.12.00 00	- Woven cloth: - - Endless bands for machinery, of stainless steel	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.15	7314.14.00 00	- - Other woven cloth, of stainless steel	kg	5%	Nil	0%
	7314.19	- - Other:				
	7314.19.10 00	- - - Endless bands for machinery other than of stainless steel	kg	5%	Nil	0%
	7314.19.90 00	- - - Other	kg	5%	Nil	0%
	7314.20.00 00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	kg	5%	Nil	0%
		- Other grill, netting and fencing, welded at the intersection:				
	7314.31.00 00	- - Plated or coated with zinc	kg	5%	Nil	0%
	7314.39.00 00	- - Other	kg	5%	Nil	0%
		- Other cloth, grill, netting and fencing:				
	7314.41.00 00	- - Plated or coated with zinc	kg	5%	Nil	0%
	7314.42.00 00	- - Coated with plastics	kg	5%	Nil	0%
	7314.49.00 00	- - Other	kg	5%	Nil	0%
	7314.50.00 00	- Expanded metal	kg	5%	Nil	0%
		Chain and parts thereof, of iron or steel.				
		- Articulated link chain and parts thereof:				
	7315.11	- - Roller chain:				
	7315.11.10 00	- - - Bicycle or motorcycle chain	kg	5%	Nil	0%
		- - - Other:				
	7315.11.91 00	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	kg	5%	Nil	0%
	7315.11.99 00	- - - - Other	kg	5%	Nil	0%
	7315.12	- - Other chain:				
	7315.12.10 00	- - - Bicycle or motorcycle chain	kg	5%	Nil	0%
	7315.12.90 00	- - - Other	kg	5%	Nil	0%
	7315.19	- - Parts:				
	7315.19.10 00	- - - Of bicycle or motorcycle chain	kg	5%	Nil	0%
	7315.19.90	- - - Other:				
	7315.19.90 10	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	kg	5%	Nil	0%
	7315.19.90 90	- - - - Other	kg	5%	Nil	0%
	7315.20.00 00	- Skid chain	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7315.81.00 00	- Other chain:	kg	5%	Nil	0%
	7315.82.00 00	- - Stud-link	kg	5%	Nil	0%
	7315.89	- - Other:				
	7315.89.10 00	- - - Bicycle or motorcycle chain	kg	5%	Nil	0%
	7315.89.90 00	- - - Other	kg	5%	Nil	0%
	7315.90	- Other parts:				
	7315.90.20 00	- - Of bicycle or motorcycle chain	kg	5%	Nil	0%
	7315.90.90 00	- - Other	kg	5%	Nil	0%
73.16	7316.00.00 00	Anchors, grapnels and parts thereof, of iron or steel.	kg	5%	Nil	0%
73.17	7317.00	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.				
	7317.00.10 00	- Wire nails	kg	5%	Nil	0%
	7317.00.20 00	- Staples	kg	5%	Nil	0%
	7317.00.90 00	- Other	kg	5%	Nil	0%
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 00	- - Coach screws	kg	5%	Nil	0%
	7318.12.00 00	- - Other wood screws	kg	5%	Nil	0%
	7318.13.00 00	- - Screw hooks and screw rings	kg	5%	Nil	0%
	7318.14.00 00	- - Self-tapping screws	kg	5%	Nil	0%
	7318.15.00 00	- - Other screws and bolts, whether or not with their nuts or washers	kg	5%	Nil	0%
	7318.16.00 00	- - Nuts	kg	5%	Nil	0%
	7318.19.00 00	- - Other	kg	5%	Nil	0%
		- Non-threaded articles:				
	7318.21.00 00	- - Spring washers and other lock washers	kg	5%	Nil	0%
	7318.22.00 00	- - Other washers	kg	5%	Nil	0%
	7318.23.00 00	- - Rivets	kg	5%	Nil	0%
	7318.24.00 00	- - Cotters and cotter-pins	kg	5%	Nil	0%
	7318.29.00 00	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Safety pins and other pins	kg	5%	Nil	0%
	7319.90	- Other:				
	7319.90.10 00	- - Sewing, darning or embroidery needles	kg	5%	Nil	0%
	7319.90.90 00	- - Other	kg	5%	Nil	0%
73.20		Springs and leaves for springs, of iron or steel.				
	7320.10	- Leaf-springs and leaves therefor:				
		- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:				
	7320.10.11 00	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	kg	5%	Nil	0%
	7320.10.19 00	- - - Other	kg	5%	Nil	0%
	7320.10.90 00	- - Other	kg	5%	Nil	0%
	7320.20	- Helical springs:				
	7320.20.10 00	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30	kg	5%	Nil	0%
	7320.20.90 00	- - Other	kg	5%	Nil	0%
	7320.90	- Other:				
	7320.90.10 00	- - Suitable for use on motor vehicles	kg	5%	Nil	0%
	7320.90.90 00	- - Other	kg	5%	Nil	0%
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 00	- - For gas fuel or for both gas and other fuels	u	20%	Nil	0%
	7321.12.00 00	- - For liquid fuel	u	20%	Nil	0%
	7321.19.00 00	- - Other, including appliances for solid fuel	u	20%	Nil	0%
		- Other appliances:				
	7321.81.00	- - For gas fuel or for both gas and other fuels:				
	7321.81.00 10	- - - For gas fuel	u	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.22	7321.81.00 90	- - - Other	u	20%	Nil	0%
	7321.82.00 00	- - For liquid fuel	u	20%	Nil	0%
	7321.89.00 00	- - Other, including appliances for solid fuel	u	20%	Nil	0%
	7321.90	- Parts:				
	7321.90.10 00	- - Of kerosene stoves	kg	5%	Nil	0%
	7321.90.20	- - Of cooking appliances and plate warmers using gas fuel:				
	7321.90.20 10	- - - Pressed parts, whether enamelled or not	kg	20%	Nil	0%
	7321.90.20 20	- - - Burner	kg	20%	Nil	0%
	7321.90.20 90	- - - Other	kg	5%	Nil	0%
	7321.90.90 00	- - Other	kg	5%	Nil	0%
73.23		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 00	- - Of cast iron	kg	Nil	Nil	0%
	7322.19.00 00	- - Other	kg	Nil	Nil	0%
	7322.90.00 00	- Other	kg	Nil	Nil	0%
		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 00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	10%	Nil	0%
		- Other:				
	7323.91	- - Of cast iron, not enamelled:				
	7323.91.10 00	- - - Kitchenware	kg	15%	Nil	0%
	7323.91.20 00	- - - Ashtrays	kg	20%	Nil	0%
	7323.91.90 00	- - - Other	kg	15%	Nil	0%
	7323.92.00 00	- - Of cast iron, enamelled	kg	20%	Nil	0%
	7323.93	- - Of stainless steel :				
	7323.93.10 00	- - - Kitchenware	kg	15%	Nil	0%
	7323.93.20 00	- - - Ashtrays	kg	20%	Nil	0%
	7323.93.90 00	- - - Other	kg	15%	Nil	0%
	7323.94.00 00	- - Of iron (other than cast iron) or steel, enamelled	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.24	7323.99	- - Other:				
	7323.99.10 00	- - - Kitchenware	kg	15%	Nil	0%
	7323.99.20 00	- - - Ashtrays	kg	20%	Nil	0%
	7323.99.90 00	- - - Other	kg	15%	Nil	0%
		Sanitary ware and parts thereof, of iron or steel.				
	7324.10	- Sinks and wash basins, of stainless steel:				
	7324.10.10 00	- - Kitchen sinks	kg	20%	Nil	0%
	7324.10.90 00	- - Other	kg	5%	Nil	0%
		- Baths:				
	7324.21	- - Of cast iron, whether or not enamelled:				
	7324.21.10 00	- - - Long shaped bathtubs	kg	20%	Nil	0%
	7324.21.90 00	- - - Other	kg	5%	Nil	0%
	7324.29.00	- - Other:				
	7324.29.00 10	- - - Long shaped bathtubs	kg	20%	Nil	0%
	7324.29.00 90	- - - Other	kg	5%	Nil	0%
	7324.90	- Other, including parts:				
	7324.90.10 00	- - Flushing water closets or urinals (fixed type)	kg	Nil	Nil	0%
	7324.90.30 00	- - Bedpans and portable urinals	kg	Nil	Nil	0%
		- - Other:				
	7324.90.91	- - - Parts of kitchen sinks or bathtubs:				
	7324.90.91 10	- - - - Of kitchen sinks	kg	20%	Nil	0%
	7324.90.91 20	- - - - Of long shaped bathtubs	kg	20%	Nil	0%
	7324.90.91 30	- - - - Of other bathtubs	kg	5%	Nil	0%
	7324.90.93 00	- - - Parts of flushing water closets or urinals (fixed type)	kg	Nil	Nil	0%
	7324.90.99	- - - Other:				
	7324.90.99 10	- - - - Kitchen sinks	kg	20%	Nil	0%
		- - - - Other:				
	7326.90.99 91	- - - - - Parts	kg	5%	Nil	0%
	7326.90.99 99	- - - - - Other	kg	5%	Nil	0%
73.25		Other cast articles of iron or steel.				
	7325.10	- Of non-malleable cast iron:				
	7325.10.20 00	- - Manhole covers, gratings and frames therefor	kg	15%	Nil	0%
	7325.10.90 00	- - Other	kg	5%	Nil	0%
		- Other :				
	7325.91.00 00	- - Grinding balls and similar articles for mills	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
73.26	7325.99	- - Other:				
	7325.99.20 00	- - - Manhole covers, gratings and frames thereof	kg	15%	Nil	0%
	7325.99.90 00	- - - Other	kg	5%	Nil	0%
		Other articles of iron or steel.				
		- Forged or stamped, but not further worked:				
	7326.11.00 00	- - Grinding balls and similar articles for mills	kg	5%	Nil	0%
	7326.19.00 00	- - Other	kg	5%	Nil	0%
	7326.20	- Articles of iron or steel wire:				
	7326.20.50 00	- - Poultry cages and the like	kg	Nil	Nil	0%
	7326.20.90 00	- - Other	kg	5%	Nil	0%
	7326.90	- Other:				
	7326.90.10 00	- - Ships' rudders	kg	5%	Nil	0%
	7326.90.30 00	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	kg	5%	Nil	0%
	7326.90.60 00	- - Bunsen burners	kg	20%	Nil	0%
	7326.90.70	- - Horseshoes; riding boots spurs:				
	7326.90.70 10	- - - Horseshoes	kg	Nil	Nil	0%
	7326.90.70 20	- - - Spurs for horse riding boots	kg	Nil	Nil	0%
		- - Other:				
	7326.90.91 00	- - - Cigarette cases and boxes	kg	20%	Nil	0%
	7326.90.99	- - - Other:				
		- - - - Parts for goods falling within heading 73.10:				
	7326.90.99 11	- - - - - For goods made of tin plates	kg	5%	Nil	0%
	7326.90.99 19	- - - - - Other	kg	5%	Nil	0%
	7326.90.99 30	- - - - Blinds	kg	20%	Nil	0%
	7326.90.99 50	- - - - Roofing tiles	kg	5%	Nil	0%
	7326.90.99 90	- - - - Other	kg	5%	Nil	0%

Chapter 74

Copper and articles thereof

Chapter Notes.

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

(a) Refined copper

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

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

TABLE - Other elements

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

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

(b) Copper alloys

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

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

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising

agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) Bars and rods

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

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

(e) Profiles

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

(f) Wire

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

(g) Plates, sheets, strip and foil

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

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

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

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

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

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

(b) Copper-tin base alloys (bronzes)

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

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

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

(d) Copper-nickel base alloys

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
74.01	7401.00.00 00	Copper mattes; cement copper (precipitated copper).	kg	Nil	5%	0%
74.02	7402.00.00 00	Unrefined copper; copper anodes for electrolytic refining.	kg	Nil	5%	0%
74.03		Refined copper and copper alloys, unwrought.				
		- Refined copper:				
	7403.11.00 00	- - Cathodes and sections of cathodes	kg	Nil	5%	0%
	7403.12.00 00	- - Wire-bars	kg	Nil	5%	0%
	7403.13.00 00	- - Billets	kg	Nil	5%	0%
	7403.19.00 00	- - Other	kg	Nil	5%	0%
		- Copper alloys:				
	7403.21.00 00	- - Copper-zinc base alloys (brass)	kg	Nil	5%	0%
	7403.22.00 00	- - Copper-tin base alloys (bronze)	kg	Nil	5%	0%
	7403.29.00 00	- - Other copper alloys (other than master alloys of heading 74.05)	kg	Nil	5%	0%
74.04	7404.00.00 00	Copper waste and scrap.	kg	Nil	10%	0%
74.05	7405.00.00 00	Master alloys of copper.	kg	Nil	10%	0%
74.06		Copper powders and flakes.				
	7406.10.00 00	- Powders of non-lamellar structure	kg	Nil	Nil	0%
	7406.20.00 00	- Powders of lamellar structure; flakes	kg	Nil	Nil	0%
74.07		Copper bars, rods and profiles.				
	7407.10	- Of refined copper:				
	7407.10.30 00	- - Profiles	kg	Nil	Nil	0%
	7407.10.40 00	- - Bars and rods	kg	18%	Nil	0%
		- Of copper alloys :				
	7407.21.00 00	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil	0%
	7407.29.00 00	- - Other	kg	Nil	Nil	0%
74.08		Copper wire.				
		- Of refined copper:				
	7408.11	- - Of which the maximum cross-sectional dimension exceeds 6 mm:				
	7408.11.10 00	- - - Of which the maximum cross-sectional dimension does not exceed 14 mm	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
74.09	7408.11.90 00	- - - Other	kg	25%	Nil	0%
	7408.19.00 00	- - Other	kg	25%	Nil	0%
		- Of copper alloys:				
	7408.21.00 00	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil	0%
	7408.22.00 00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	Nil	0%
	7408.29.00 00	- - Other	kg	Nil	Nil	0%
		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.				
		- Of refined copper:				
	7409.11.00 00	- - In coils	kg	Nil	Nil	0%
	7409.19.00 00	- - Other	kg	Nil	Nil	0%
		- Of copper-zinc base alloys (brass):				
	7409.21.00 00	- - In coils	kg	Nil	Nil	0%
	7409.29.00 00	- - Other	kg	Nil	Nil	0%
		- Of copper-tin base alloys (bronze):				
74.10	7409.31.00 00	- - In coils	kg	Nil	Nil	0%
	7409.39.00 00	- - Other	kg	Nil	Nil	0%
	7409.40.00 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	Nil	0%
	7409.90.00 00	- Of other copper alloys	kg	Nil	Nil	0%
		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.				
		- Not backed:				
	7410.11.00 00	- - Of refined copper	kg	Nil	Nil	0%
	7410.12.00 00	- - Of copper alloys	kg	Nil	Nil	0%
		- Backed:				
	7410.21.00 00	- - Of refined copper	kg	Nil	Nil	0%
74.11	7410.22.00 00	- - Of copper alloys	kg	Nil	Nil	0%
		Copper tubes and pipes.				
	7411.10.00 00	- Of refined copper	kg	Nil	Nil	0%
		- Of copper alloys:				
	7411.21.00 00	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil	0%
	7411.22.00 00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
74.12	7411.29.00 00	- - Other	kg	Nil	Nil	0%
		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
	7412.10.00 00	- Of refined copper	kg	Nil	Nil	0%
	7412.20	- Of copper alloys:				
	7412.20.10 00	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil	0%
	7412.20.90	- - Other:				
	7412.20.90 10	- - - Of copper-tin base alloys (bronze)	kg	5%	Nil	0%
74.13	7412.20.90 90	- - - Other	kg	5%	Nil	0%
	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.				
	7413.00.10 00	- Of a diameter not exceeding 28.28 mm	kg	25%	Nil	0%
	7413.00.90 00	- Other	kg	25%	Nil	0%
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	- Nails and tacks, drawing pins, staples and similar articles:				
	7415.10.10 00	- - Nails	kg	Nil	Nil	0%
	7415.10.20 00	- - Staples	kg	Nil	Nil	0%
	7415.10.90 00	- - Other	kg	Nil	Nil	0%
		- Other articles, not threaded:				
	7415.21.00 00	- - Washers (including spring washers)	kg	Nil	Nil	0%
	7415.29.00 00	- - Other	kg	Nil	Nil	0%
		- Other threaded articles:				
	7415.33	- - Screws; bolts and nuts:				
	7415.33.10 00	- - - Screws	kg	Nil	Nil	0%
	7415.33.20 00	- - - Bolts and nuts	kg	Nil	Nil	0%
	7415.39.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, glove and the like :				
	7418.10.10 00	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Nil	0%
	7418.10.30 00	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	kg	5%	Nil	0%
	7418.10.90	- - Other:				
	7418.10.90 10	- - - Ash trays	kg	25%	Nil	0%
	7418.10.90 90	- - - Other	kg	25%	Nil	0%
	7418.20.00 00	- Sanitary ware and parts thereof	kg	5%	Nil	0%
		Other articles of copper.				
	7419.10.00 00	- Chain and parts thereof	kg	Nil	Nil	0%
74.19		- Other:				
	7419.91.00 00	- - Cast, moulded, stamped or forged, but not further worked	kg	Nil	Nil	0%
	7419.99	- - Other:				
		- - - Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:				
	7419.99.31 00	- - - - For machinery	kg	5%	Nil	0%
	7419.99.39 00	- - - - Other	kg	5%	Nil	0%
	7419.99.40 00	- - - Springs	kg	Nil	Nil	0%
	7419.99.50 00	- - - Cigarette cases or boxes	kg	25%	Nil	0%
	7419.99.60 00	- - - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	kg	5%	Nil	0%
	7419.99.70 00	- - - Articles specially designed for use during religious rites	kg	Nil	Nil	0%
	7419.99.90 00	- - - Other	kg	Nil	Nil	0%

Chapter 75

Nickel and articles thereof

Chapter 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 6 mm.

Heading (1)	Subheading (2)	Description	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.				
	7501.10.00 00	- Nickel mattes	kg	Nil	10%	0%
	7501.20.00 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	Nil	10%	0%
75.02		Unwrought nickel.				
	7502.10.00 00	- Nickel, not alloyed	kg	Nil	10%	0%
	7502.20.00 00	- Nickel alloys	kg	Nil	10%	0%
75.03	7503.00.00 00	Nickel waste and scrap.	kg	Nil	Nil	0%
75.04	7504.00.00 00	Nickel powders and flakes.	kg	Nil	Nil	0%
75.05		Nickel bars, rods, profiles and wire.				
		- Bars, rods and profiles:				
	7505.11.00 00	- - Of nickel, not alloyed	kg	Nil	Nil	0%
	7505.12.00 00	- - Of nickel alloys	kg	Nil	Nil	0%
		- Wire:				
	7505.21.00 00	- - Of nickel, not alloyed	kg	Nil	Nil	0%
	7505.22.00 00	- - Of nickel alloys	kg	Nil	Nil	0%
75.06		Nickel plates, sheets, strip and foil.				
	7506.10.00 00	- Of nickel, not alloyed	kg	Nil	Nil	0%
	7506.20.00 00	- Of nickel alloys	kg	Nil	Nil	0%
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).				
		- Tubes and pipes:				
	7507.11.00 00	- - Of nickel, not alloyed	kg	Nil	Nil	0%
	7507.12.00 00	- - Of nickel alloys	kg	Nil	Nil	0%
	7507.20.00 00	- Tube or pipe fittings	kg	Nil	Nil	0%
75.08		Other articles of nickel.				
	7508.10.00 00	- Cloth, grill and netting, of nickel wire	kg	Nil	Nil	0%
	7508.90	- Other:				
	7508.90.30 00	- - Bolts and nuts	kg	Nil	Nil	0%
	7508.90.40 00	- - Other articles suitable for use in construction	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	7508.90.50 00	- - Electroplating anodes, including those produced by electrolysis	kg	Nil	Nil	0%
	7508.90.90 00	- - Other	kg	Nil	Nil	0%

Chapter 76

Aluminium and articles thereof

Chapter 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 elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
76.01		Unwrought aluminium.				
	7601.10.00 00	- Aluminium, not alloyed	kg	Nil	Nil	0%
	7601.20.00 00	- Aluminium alloys	kg	Nil	Nil	0%
76.02	7602.00.00 00	Aluminium waste or scrap.	kg	Nil	10%	0%
76.03		Aluminium powders and flakes.				
	7603.10.00 00	- Powders of non-lamellar structure	kg	Nil	Nil	0%
	7603.20.00 00	- Powders of lamellar structure; flakes	kg	Nil	Nil	0%
76.04		Aluminium bars, rods and profiles.				
	7604.10	- Of aluminium, not alloyed:				
	7604.10.10 00	- - Bars and rods	kg	25%	Nil	0%
	7604.10.90 00	- - Other	kg	25%	Nil	0%
		- Of aluminium alloys:				
	7604.21	- - Hollow profiles:				
	7604.21.10 00	- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	kg	25%	Nil	0%
	7604.21.90 00	- - - Other	kg	25%	Nil	0%
	7604.29	- - Other:				
	7604.29.10 00	- - - Extruded bars and rods	kg	25%	Nil	0%
	7604.29.30 00	- - - Y-shaped profiles for zip fasteners, in coils	kg	25%	Nil	0%
	7604.29.90 00	- - - Other	kg	25%	Nil	0%
76.05		Aluminium wire.				
		- Of aluminium, not alloyed:				
	7605.11.00 00	- - Of which the maximum cross- sectional dimension exceeds 7 mm	kg	25%	Nil	0%
	7605.19	- - Other:				
	7605.19.10 00	- - - Of a diameter not exceeding 0.0508 mm	kg	25%	Nil	0%
	7605.19.90 00	- - - Other	kg	25%	Nil	0%
		- Of aluminium alloys:				
	7605.21.00 00	- - Of which the maximum cross- sectional dimension exceeds 7 mm	kg	25%	Nil	0%
	7605.29.00 00	- - Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. - Rectangular (including square): - - Of aluminium, not alloyed: - - - Plain or figured by rolling or pressing, not otherwise surface treated - - - Other - - Of aluminium alloys: - - - Can stock including end stock and tab stock, in coils - - - Aluminium plates, not sensitised, of a kind used in the printing industry - - - Sheets: - - - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils - - - - Other - - - Other: - - Of aluminium, not alloyed - - Of aluminium alloys	kg kg kg kg kg kg kg kg kg	30% 30% 30% 30% 30% 30% 30% 30% 30%	Nil Nil Nil Nil Nil Nil Nil Nil	0% 0% 0% 0% 0% 0% 0% 0%
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. - Not backed: - - Rolled but not further worked - - Other - Backed: - - Thermal insulation foil - - Other	kg kg kg kg	25% 25% 30% 30%	Nil Nil Nil Nil	0% 0% 0% 0%
76.08		Aluminium tubes and pipes. - Of aluminium, not alloyed - Of aluminium alloys	kg kg	25% 25%	Nil Nil	0% 0%
76.09	7609.00.00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				
	7610.10.00 10	- - Doors	kg	25%	Nil	0%
	7610.10.00 90	- - Other	kg	25%	Nil	0%
	7610.90	- Other:				
	7610.90.20 00	- - Internal or external floating roofs for storage tanks	kg	25%	Nil	0%
	7610.90.90 00	- - Other	kg	25%	Nil	0%
76.11	7611.00.00 00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	20%	Nil	0%
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
	7612.10.00 00	- Collapsible tubular containers	kg	20%	Nil	0%
	7612.90	- Other:				
	7612.90.10 00	- - Seamless container of a kind suitable for fresh milk	kg	20%	Nil	0%
	7612.90.90 00	- - Other	kg	20%	Nil	0%
76.13	7613.00.00 00	Aluminium containers for compressed or liquefied gas.	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.				
	7614.10	- With steel core:				
		- - Cables:				
	7614.10.11 00	- - - Of a diameter not exceeding 25.3 mm	kg	30%	Nil	0%
	7614.10.12 00	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	30%	Nil	0%
	7614.10.19 00	- - - Other	kg	30%	Nil	0%
	7614.10.90 00	- - Other	kg	30%	Nil	0%
	7614.90	- Other:				
		- - Cables:				
	7614.90.11 00	- - - Of a diameter not exceeding 25.3 mm	kg	30%	Nil	0%
	7614.90.12 00	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	30%	Nil	0%
	7614.90.19 00	- - - Other	kg	30%	Nil	0%
	7614.90.90 00	- - Other	kg	30%	Nil	0%
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	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:				
		- - Pot scourers and scouring or polishing pads, gloves and the like	kg	30%	Nil	0%
	7615.10.10 00	- - Other	kg	30%	Nil	0%
	7615.20	- Sanitary ware and parts thereof:				
	7615.20.20 00	- - Bedpans, urinals and chamber-pots	kg	Nil	Nil	0%
	7615.20.90	- - Other:				
	7615.20.90 10	- - - Commodes	kg	Nil	Nil	0%
	7615.20.90 90	- - - Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
76.16		Other articles of aluminium.				
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:				
	7616.10.10 00	- - Nails	kg	20%	Nil	0%
	7616.10.20 00	- - Staples and hooks; bolts and nuts	kg	20%	Nil	0%
	7616.10.90 00	- - Other	kg	20%	Nil	0%
		- Other:				
	7616.91.00 00	- - Cloth, grill, netting and fencing, of aluminium wire	kg	5%	Nil	0%
	7616.99	- - Other:				
	7616.99.20 00	- - - Ferrules of a kind suitable for use in the manufacture of pencils	kg	20%	Nil	0%
	7616.99.30 00	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	kg	20%	Nil	0%
	7616.99.40 00	- - - Bobbins, spools, reels and similar supports for textile yarn	kg	20%	Nil	0%
	7616.99.60 00	- - - Spouts and cups of a kind used for latex collection	kg	20%	Nil	0%
		- - - Other:				
	7616.99.91	- - - - Cigarette cases or boxes; blinds:				
	7616.99.91 10	- - - - - Cigarette cases or boxes	kg	25%	Nil	0%
	7616.99.91 20	- - - - - Blinds	kg	25%	Nil	0%
	7616.99.92 00	- - - - Expanded metal	kg	5%	Nil	0%
	7616.99.99 00	- - - - Other	kg	20%	Nil	0%

Chapter 78

Lead and articles thereof

Chapter 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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
78.01	7801.10.00 00	Unwrought lead. - Refined lead	kg	Nil	Nil	0%
	7801.91.00 00	- Other: - - Containing by weight antimony as the principal other element	kg	15%	Nil	0%
	7801.99	- - Other:				
	7801.99.10 00	- - - Unrefined lead	kg	Nil	15%	0%
	7801.99.90 00	- - - Other	kg	15%	Nil	0%
78.02	7802.00.00 00	Lead waste and scrap.	kg	Nil	15%	0%
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.				
	7804.11.00	- Plates, sheets, strip and foil: - - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:				
	7804.11.00 10	- - - Foil	kg	Nil	Nil	0%
	7804.11.00 90	- - - Other	kg	Nil	Nil	0%
	7804.19.00	- - Other:				
	7804.19.00 10	- - - Foil	kg	Nil	Nil	0%
	7804.19.00 90	- - - Other	kg	Nil	Nil	0%
	7804.20.00 00	- Powders and flakes	kg	Nil	Nil	0%
78.06	7806.00	Other articles of lead.				
	7806.00.20 00	- Bars, rods, profiles and wire	kg	Nil	Nil	0%
	7806.00.30 00	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	Nil	Nil	0%
	7806.00.90 00	- Other	kg	Nil	Nil	0%

Chapter 79

Zinc and articles thereof

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
79.01		Unwrought zinc.				
	7901.11.00 00	- Zinc, not alloyed:				
	7901.12.00 00	- - Containing by weight 99.99% or more of zinc	kg	Nil	5%	0%
	7901.20.00 00	- - Containing by weight less than 99.99% of zinc	kg	Nil	5%	0%
		- Zinc alloys	kg	Nil	5%	0%
79.02	7902.00.00 00	Zinc waste and scrap.	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
79.03		Zinc dust, powders and flakes.				
	7903.10.00 00	- Zinc dust	kg	Nil	Nil	0%
	7903.90.00 00	- Other	kg	Nil	Nil	0%
79.04	7904.00.00 00	Zinc bars, rods, profiles and wire.	kg	Nil	Nil	0%
79.05	7905.00	Zinc plates, sheets, strip and foil.				
	7905.00.30 00	- Foil of a thickness not exceeding 0.25 mm	kg	Nil	Nil	0%
	7905.00.90	- Other:				
	7905.00.90 10	- - Plates, sheets or strip	kg	20%	Nil	0%
	7905.00.90 90	- - Other	kg	Nil	Nil	0%
79.07	7907.00	Other articles of zinc.				
	7907.00.30 00	- Gutters, roof capping, skylight frames and other fabricated building components	kg	20%	Nil	0%
	7907.00.40 00	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	kg	Nil	Nil	0%
		- Other:				
	7907.00.91 00	- - Cigarette cases or boxes; ashtrays	kg	25%	Nil	0%
	7907.00.92 00	- - Other household articles	kg	20%	Nil	0%
	7907.00.99 00	- - Other	kg	5%	Nil	0%

Chapter 80

Tin and articles thereof

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
80.01		Unwrought tin.				
	8001.10.00 00	- Tin, not alloyed	kg	Nil	Nil	0%
	8001.20.00 00	- Tin alloys	kg	Nil	Nil	0%
80.02	8002.00.00 00	Tin waste and scrap.	kg	Nil	Nil	0%
80.03	8003.00	Tin bars, rods, profiles and wire.				
	8003.00.10 00	- Soldering bars	kg	Nil	Nil	0%
	8003.00.90 00	- Other	kg	Nil	Nil	0%
80.07	8007.00	Other articles of tin.				
	8007.00.20 00	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	kg	Nil	Nil	0%
	8007.00.30 00	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	kg	Nil	Nil	0%
	8007.00.40 00	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	Nil	Nil	0%
		- Other :				
	8007.00.91 00	- - Cigarette cases or boxes; ashtrays	kg	25%	Nil	0%
	8007.00.92 00	- - Other household articles	kg	20%	Nil	0%
	8007.00.99 00	- - Other	kg	5%	Nil	0%

Chapter 81
Other base metals; cermets; articles thereof

Subheading Note.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.				
	8101.10.00 00	- Powders	kg	Nil	Nil	0%
		- Other :				
	8101.94.00 00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	kg	Nil	Nil	0%
	8101.96.00 00	- - Wire	kg	Nil	Nil	0%
	8101.97.00 00	- - Waste and scrap	kg	Nil	Nil	0%
	8101.99	- - Other:				
	8101.99.10 00	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	kg	Nil	Nil	0%
81.02	8101.99.90 00	- - - Other	kg	Nil	Nil	0%
		Molybdenum and articles thereof, including waste and scrap.				
	8102.10.00 00	- Powders	kg	Nil	Nil	0%
		- Others :				
	8102.94.00 00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Nil	Nil	0%
	8102.95.00 00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	Nil	Nil	0%
	8102.96.00 00	- - Wire	kg	Nil	Nil	0%
	8102.97.00 00	- - Waste and scrap	kg	Nil	Nil	0%
81.03	8102.99.00 00	- - Other	kg	Nil	Nil	0%
		Tantalum and articles thereof, including waste and scrap.				
	8103.20.00 00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Nil	Nil	0%
	8103.30.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8103.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
81.04		Magnesium and articles thereof, including waste and scrap.				
	8104.11.00 00	- Unwrought magnesium:				
		- - Containing at least 99.8% by weight of magnesium	kg	Nil	Nil	0%
	8104.19.00 00	- - Other	kg	Nil	Nil	0%
	8104.20.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8104.30.00 00	- Rasplings, turnings and granules, graded according to size; powders	kg	Nil	Nil	0%
	8104.90.00 00	- Other	kg	Nil	Nil	0%
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.				
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:				
	8105.20.10 00	- - Unwrought cobalt	kg	Nil	Nil	0%
	8105.20.90 00	- - Other	kg	Nil	Nil	0%
	8105.30.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8105.90.00 00	- Other	kg	Nil	Nil	0%
81.06	8106.00	Bismuth and articles thereof, including waste and scrap.				
	8106.00.10 00	- Unwrought bismuth; waste and scrap; powders	kg	Nil	Nil	0%
	8106.00.90 00	- Other	kg	Nil	Nil	0%
81.07		Cadmium and articles thereof, including waste and scrap.				
	8107.20.00 00	- Unwrought cadmium; powders	kg	Nil	Nil	0%
	8107.30.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8107.90.00 00	- Other	kg	Nil	Nil	0%
81.08		Titanium and articles thereof, including waste and scrap.				
	8108.20.00 00	- Unwrought titanium; powders	kg	Nil	Nil	0%
	8108.30.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8108.90.00 00	- Other	kg	Nil	Nil	0%
81.09		Zirconium and articles thereof, including waste and scrap.				
	8109.20.00 00	- Unwrought zirconium; powders	kg	Nil	Nil	0%
	8109.30.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8109.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
81.10		Antimony and articles thereof, including waste and scrap.				
	8110.10.00 00	- Unwrought antimony; powders	kg	Nil	Nil	0%
	8110.20.00 00	- Waste and scrap	kg	Nil	Nil	0%
	8110.90.00 00	- Others	kg	Nil	Nil	0%
81.11	8111.00.00 00	Manganese and articles thereof, including waste and scrap.	kg	Nil	Nil	0%
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 00	- - Unwrought; powders	kg	Nil	Nil	0%
	8112.13.00 00	- - Waste and scrap	kg	Nil	Nil	0%
	8112.19.00 00	- - Other	kg	Nil	Nil	0%
		- Chromium:				
	8112.21.00 00	- - Unwrought; powders	kg	Nil	Nil	0%
	8112.22.00 00	- - Waste and scrap	kg	Nil	Nil	0%
	8112.29.00 00	- - Other	kg	Nil	Nil	0%
		- Thallium:				
	8112.51.00 00	- - Unwrought; powders	kg	Nil	Nil	0%
	8112.52.00 00	- - Waste and scrap	kg	Nil	Nil	0%
	8112.59.00 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	8112.92.00 00	- - Unwrought; waste and scrap; powders	kg	Nil	Nil	0%
	8112.99.00 00	- - Other	kg	Nil	Nil	0%
81.13	8113.00.00 00	Cermets and articles thereof, including waste and scrap.	kg	Nil	Nil	0%

Chapter 82
Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Spades and shovels	kg	Nil	Nil	0%
	8201.30	- Mattocks, picks, hoes and rakes:				
	8201.30.10 00	- - Hoes or rakes	kg	Nil	Nil	0%
	8201.30.90 00	- - Other	kg	Nil	Nil	0%
	8201.40.00 00	- Axes, bill hooks and similar hewing tools	kg	Nil	Nil	0%
	8201.50.00 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
82.02	8201.60.00 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	Nil	Nil	0%
	8201.90.00 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	Nil	Nil	0%
		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
	8202.10.00	- Hand saws:				
	8202.10.00 10	- - For wood	kg	5%	Nil	0%
	8202.10.00 90	- - Other	kg	5%	Nil	0%
	8202.20	- Band saw blades:				
	8202.20.10 00	- - Blanks	kg	5%	Nil	0%
	8202.20.90 00	- - Other	kg	5%	Nil	0%
		- Circular saw blades (including slitting or slotting saw blades):				
	8202.31	- - With working part of steel:				
	8202.31.10 00	- - - Blanks	kg	5%	Nil	0%
	8202.31.90 00	- - - Other	kg	5%	Nil	0%
	8202.39.00 00	- - Other, including parts	kg	5%	Nil	0%
	8202.40.00 00	- Chain saw blades	kg	5%	Nil	0%
		- Other saw blades:				
	8202.91.00 00	- - Straight saw blades, for working metal	kg	5%	Nil	0%
	8202.99	- - Other:				
	8202.99.10 00	- - - Straight saw blades	kg	5%	Nil	0%
	8202.99.90 00	- - - Other	kg	Nil	Nil	0%
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 00	- Files, rasps and similar tools	kg	5%	Nil	0%
	8203.20.00 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	5%	Nil	0%
	8203.30.00 00	- Metal cutting shears and similar tools	kg	5%	Nil	0%
	8203.40.00 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	5%	Nil	0%
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
82.05	8204.11.00 00	- Hand-operated spanners and wrenches:				
		- - Non-adjustable	kg	5%	Nil	0%
	8204.12.00 00	- - Adjustable	kg	5%	Nil	0%
	8204.20.00 00	- Interchangeable spanner sockets, with or without handles	kg	5%	Nil	0%
		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 00	- Drilling, threading or tapping tools	kg	5%	Nil	0%
	8205.20.00 00	- Hammers and sledge hammers	kg	5%	Nil	0%
	8205.30.00 00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	5%	Nil	0%
	8205.40.00 00	- Screwdrivers	kg	5%	Nil	0%
		- Other hand tools (including glaziers' diamonds):				
	8205.51	- - Household tools:				
	8205.51.10 00	- - - Flat irons	kg	5%	Nil	0%
	8205.51.90 00	- - - Other	kg	5%	Nil	0%
	8205.59.00 00	- - Other	kg	5%	Nil	0%
	8205.60.00 00	- Blow lamps	kg	5%	Nil	0%
	8205.70.00 00	- Vices, clamps and the like	kg	5%	Nil	0%
	8205.90.00 00	- Other, including sets of articles of two or more of subheadings of this heading	kg	5%	Nil	0%
82.06	8206.00.00 00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	kg	5%	Nil	0%
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 00	- - With working part of cermets	kg	5%	Nil	0%
	8207.19.00 00	- - Other, including parts	kg	5%	Nil	0%
	8207.20.00 00	- Dies for drawing or extruding metal	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
82.08	8207.30.00 00	- Tools for pressing, stamping or punching	kg	5%	Nil	0%
	8207.40.00 00	- Tools for tapping or threading	kg	5%	Nil	0%
	8207.50.00 00	- Tools for drilling, other than for rock drilling	kg	5%	Nil	0%
	8207.60.00 00	- Tools for boring or broaching	kg	5%	Nil	0%
	8207.70.00 00	- Tools for milling	kg	5%	Nil	0%
	8207.80.00 00	- Tools for turning	kg	5%	Nil	0%
	8207.90.00 00	- Other interchangeable tools	kg	5%	Nil	0%
		Knives and cutting blades, for machines or for mechanical appliances.				
	8208.10.00 00	- For metal working	kg	5%	Nil	0%
	8208.20.00 00	- For wood working	kg	5%	Nil	0%
	8208.30.00 00	- For kitchen appliances or for machines used by the food industry	kg	5%	Nil	0%
	8208.40.00 00	- For agricultural, horticultural or forestry machines	kg	5%	Nil	0%
	8208.90.00 00	- Other	kg	5%	Nil	0%
82.09	8209.00.00 00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	5%	Nil	0%
82.10	8210.00.00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	5%	Nil	0%
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 :				
	8211.10.00 10	- - Of which table knives predominate	kg	25%	Nil	0%
	8211.10.00 20	- - Of which kitchen knives predominate	kg	25%	Nil	0%
	8211.10.00 90	- - Other	kg	25%	Nil	0%
		- Other:				
	8211.91.00 00	- - Table knives having fixed blades	kg	25%	Nil	0%
	8211.92	- - Other knives having fixed blades :				
	8211.92.50 00	- - - Of a kind used for agriculture, horticulture or forestry	kg	5%	Nil	0%
	8211.92.90	- - - Other:				
	8211.92.90 10	- - - - Kitchen knives	kg	25%	Nil	0%
	8211.92.90 90	- - - - Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
82.12	8211.93	- - Knives having other than fixed blades :				
	8211.93.20 00	- - - Of a kind used for agriculture, horticulture or forestry	kg	5%	Nil	0%
	8211.93.90	- - - Other :				
	8211.93.90 10	- - - - Table knives	kg	25%	Nil	0%
	8211.93.90 20	- - - - Kitchen knives	kg	25%	Nil	0%
	8211.93.90 90	- - - - Other	kg	25%	Nil	0%
	8211.94	- - Blades :				
	8211.94.10 00	- - - For knives of a kind used for agriculture, horticulture or forestry	kg	5%	Nil	0%
	8211.94.90	- - - Other:				
	8211.94.90 10	- - - - Plated with precious metal	kg	25%	Nil	0%
	8211.94.90 90	- - - - Other	kg	25%	Nil	0%
	8211.95.00 00	- - Handles of base metal	kg	25%	Nil	0%
		Razors and razor blades (including razor blade blanks in strips).				
	8212.10.00 00	- Razors	u	Nil	Nil	0%
	8212.20	- Safety razor blades, including razor blade blanks in strips:				
82.13	8212.20.10 00	- - Double-edged razor blades	u	Nil	Nil	0%
	8212.20.90 00	- - Other	u	Nil	Nil	0%
	8212.90.00 00	- Other parts	kg	Nil	Nil	0%
82.14	8213.00.00 00	Scissors, tailors' shears and similar shears, and blades therefor.	kg	25%	Nil	0%
82.15		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 00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	25%	Nil	0%
	8214.20.00 00	- Manicure or pedicure sets and instruments (including nail files)	kg	25%	Nil	0%
	8214.90.00 00	- Other	kg	25%	Nil	0%
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:				
	8215.10.00 10	- - Plated with precious metal	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8215.10.00 20	- - Of iron or steel	kg	25%	Nil	0%
	8215.10.00 90	- - Other	kg	25%	Nil	0%
	8215.20.00	- Other sets of assorted articles:				
	8215.20.00 10	- - Of iron or steel	kg	25%	Nil	0%
	8215.20.00 90	- - Other	kg	25%	Nil	0%
		- Other:				
	8215.91.00	- - Plated with precious metal:				
	8215.91.00 10	- - - Handles	kg	25%	Nil	0%
	8215.91.00 90	- - - Other	kg	25%	Nil	0%
	8215.99.00 00	- - Other	kg	25%	Nil	0%

Chapter 83
Miscellaneous articles of base metal

Chapter Notes.

- 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.
- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Padlocks	kg	25%	Nil	0%
	8301.20.00 00	- Locks of a kind used for motor vehicles	kg	25%	Nil	0%
	8301.30.00 00	- Locks of a kind used for furniture	kg	Nil	Nil	0%
	8301.40	- Other locks :				
	8301.40.10 00	- - Handcuffs	kg	25%	Nil	0%
	8301.40.90	- - Other:				
		- - - Door locks, key operated:				
	8301.40.90 11	- - - - Cylindrical door lock	kg	25%	Nil	0%
	8301.40.90 12	- - - - Mortice door locks	kg	25%	Nil	0%
	8301.40.90 19	- - - - Other	kg	25%	Nil	0%
	8301.40.90 90	- - - Other	kg	25%	Nil	0%
	8301.50.00 00	- Clasps and frames with clasps, incorporating locks	kg	25%	Nil	0%
	8301.60.00 00	- Parts	kg	25%	Nil	0%
	8301.70.00 00	- Keys presented separately	kg	25%	Nil	0%
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.				
	8302.10.00 00	- Hinges	kg	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8302.20	- Castors :				
	8302.20.10 00	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	kg	15%	Nil	0%
	8302.20.90 00	- - Other	kg	20%	Nil	0%
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles:				
	8302.30.10 00	- - Hasps	kg	15%	Nil	0%
	8302.30.90 00	- - Other	kg	20%	Nil	0%
		- Other mountings, fittings and similar articles:				
	8302.41	- - Suitable for buildings:				
		- - - Hasps and staples for doors; hooks and eyes; bolts :				
	8302.41.31 00	- - - - Hasps	kg	15%	Nil	0%
	8302.41.39 00	- - - - Other	kg	20%	Nil	0%
	8302.41.90 00	- - - Other	kg	20%	Nil	0%
	8302.42	- - Other, suitable for furniture :				
	8302.42.20 00	- - - Hasps	kg	15%	Nil	0%
	8302.42.90 00	- - - Other	kg	Nil	Nil	0%
	8302.49	- - Other :				
	8302.49.10 00	- - - Of a kind suitable for saddlery	kg	Nil	Nil	0%
		- - - Other :				
	8302.49.91 00	- - - - Hasps	kg	15%	Nil	0%
	8302.49.99 00	- - - - Other	kg	20%	Nil	0%
	8302.50.00 00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	20%	Nil	0%
	8302.60.00 00	- Automatic door closers	kg	20%	Nil	0%
83.03	8303.00.00 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%	Nil	0%
83.04	8304.00	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.				
	8304.00.10 00	- Filing cabinets and card-index cabinets	kg	25%	Nil	0%
		- Other :				
	8304.00.91	- - Of aluminium:				
	8304.00.91 10	- - - Desk equipment	kg	20%	Nil	0%
	8304.00.91 90	- - - Other	kg	25%	Nil	0%
	8304.00.99	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
83.05	8304.00.99 11	- - - Desk equipment: - - - - Of nickel	kg	15%	Nil	0%
	8304.00.99 12	- - - - Of copper or lead	kg	Nil	Nil	0%
	8304.00.99 19	- - - - Other	kg	5%	Nil	0%
	8304.00.99 90	- - - Other	kg	25%	Nil	0%
		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	- Fittings for loose-leaf binders or files:				
	8305.10.10 00	- - For double loop wire binders	kg	Nil	Nil	0%
	8305.10.90 00	- - Other	kg	Nil	Nil	0%
	8305.20	- Staples in strips:				
	8305.20.10 00	- - Of a kind for office use	kg	25%	Nil	0%
	8305.20.20 00	- - Other, of iron or steel	kg	25%	Nil	0%
	8305.20.90 00	- - Other	kg	5%	Nil	0%
	8305.90	- Other, including parts:				
	8305.90.10 00	- - Paper clips	kg	15%	Nil	0%
	8305.90.90 00	- - Other	kg	5%	Nil	0%
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.				
	8306.10	- Bells, gongs and the like:				
	8306.10.10 00	- - For cycles	kg	5%	Nil	0%
	8306.10.20 00	- - Other, of copper	kg	5%	Nil	0%
	8306.10.90 00	- - Other	kg	5%	Nil	0%
		- Statuettes and other ornaments:				
	8306.21.00 00	- - Plated with precious metal	kg	5%	Nil	0%
	8306.29	- - Other :				
	8306.29.10 00	- - - Of copper or lead	kg	Nil	Nil	0%
	8306.29.20 00	- - - Of nickel	kg	15%	Nil	0%
	8306.29.30 00	- - - Of aluminium	kg	20%	Nil	0%
	8306.29.90 00	- - - Other	kg	5%	Nil	0%
	8306.30	- Photograph, picture or similar frames; mirrors:				
	8306.30.10 00	- - Of copper	kg	5%	Nil	0%
		- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
83.07	8306.30.91 00	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	kg	20%	Nil	0%
	8306.30.99 00	- - - Other	kg	20%	Nil	0%
		Flexible tubing of base metal, with or without fittings.				
	8307.10.00 00	- Of iron or steel	kg	5%	Nil	0%
83.08	8307.90.00 00	- Of other base metal	kg	5%	Nil	0%
		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 00	- Hooks, eye and eyelets	kg	Nil	Nil	0%
	8308.20.00 00	- Tubular or bifurcated rivets	kg	5%	Nil	0%
83.09	8308.90	- Other, including parts:				
	8308.90.10 00	- - Beads	kg	Nil	Nil	0%
	8308.90.90 00	- - Other	kg	Nil	Nil	0%
		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.				
83.10	8309.10.00 00	- Crown corks	kg	25%	Nil	0%
	8309.90	- Other:				
	8309.90.10 00	- - Capsules for bottles	kg	5%	Nil	0%
	8309.90.20 00	- - Top ends of aluminium cans	kg	5%	Nil	0%
83.10	8309.90.60 00	- - Aerosol can ends, of tinplate	kg	5%	Nil	0%
	8309.90.70 00	- - Other caps for cans	kg	5%	Nil	0%
		- - Other, of aluminium:				
	8309.90.81 00	- - - Bottle and screw caps	kg	25%	Nil	0%
83.10	8309.90.89 00	- - - Other	kg	5%	Nil	0%
		- - Other:				
	8309.90.91 00	- - - Bottle and screw caps	kg	25%	Nil	0%
	8309.90.99 00	- - - Other	kg	5%	Nil	0%
83.10	8310.00.00 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	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Coated electrodes of base metal, for electric arc-welding	kg	30%	Nil	0%
	8311.20	- Cored wire of base metal, for electric arc-welding:				
	8311.20.20 00	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	kg	30%	Nil	0%
	8311.20.90 00	- - Other	kg	30%	Nil	0%
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:				
	8311.30.20 00	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	kg	30%	Nil	0%
	8311.30.90 00	- - Other	kg	30%	Nil	0%
	8311.90.00 00	- Other	kg	30%	Nil	0%

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.

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 plastic (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

Chapter 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 part of an automatic data processing system if it meets all of the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
- (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.
Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 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 covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.				
	8401.10.00 00	- Nuclear reactors	kg	Nil	Nil	0%
	8401.20.00 00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	Nil	Nil	0%
	8401.30.00 00	- Fuel elements (cartridges), non-irradiated	kg	Nil	Nil	0%
84.02	8401.40.00 00	- Parts of nuclear reactors	kg	Nil	Nil	0%
		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.				
	8402.11	- Steam or other vapour generating boilers:				
		- - Watertube boilers with a steam production exceeding 45 t per hour:				
	8402.11.10 00	- - - Electrically operated	kg	20%	Nil	0%
	8402.11.20 00	- - - Not electrically operated	kg	20%	Nil	0%
	8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:				
		- - - Electrically operated:				
	8402.12.11 00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	20%	Nil	0%
	8402.12.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Not electrically operated:				
	8402.12.21 00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	20%	Nil	0%
	8402.12.29 00	- - - - Other	kg	20%	Nil	0%
	8402.19	- - Other vapour generating boilers, including hybrid boilers:				
		- - - Electrically operated:				
	8402.19.11 00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	20%	Nil	0%
	8402.19.19 00	- - - - Other	kg	20%	Nil	0%
		- - - Not electrically operated:				
	8402.19.21 00	- - - - Boilers with a steam production exceeding 15 t per hour	kg	20%	Nil	0%
	8402.19.29 00	- - - - Other	kg	20%	Nil	0%
	8402.20	- Super-heated water boilers:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.03	8402.20.10 00	- - Electrically operated	kg	10%	Nil	0%
	8402.20.20 00	- - Not electrically operated	kg	10%	Nil	0%
	8402.90	- Parts:				
	8402.90.10 00	- - Boiler bodies or shells	kg	5%	Nil	0%
	8402.90.90 00	- - Other	kg	5%	Nil	0%
84.04		Central heating boilers other than those of heading 84.02.				
	8403.10.00 00	- Boilers	u	Nil	Nil	0%
	8403.90	- Parts:				
	8403.90.10 00	- - Boiler bodies or shells	kg	Nil	Nil	0%
	8403.90.90 00	- - Other	kg	Nil	Nil	0%
		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	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:				
	8404.10.10 00	- - For use with boilers of heading 84.02	kg	5%	Nil	0%
	8404.10.20 00	- - For use with boilers of heading 84.03	kg	Nil	Nil	0%
	8404.20.00 00	- Condensers for steam or other vapour power units	kg	5%	Nil	0%
	8404.90	- Parts:				
		- - Of goods of subheading 8404.10.10:				
	8404.90.11 00	- - - Boiler bodies or shells	kg	5%	Nil	0%
	8404.90.19 00	- - - Other	kg	5%	Nil	0%
		- - Of goods of subheading 8404.10.20:				
	8404.90.21 00	- - - Boiler bodies or shells	kg	Nil	Nil	0%
	8404.90.29 00	- - - Other	kg	Nil	Nil	0%
	8404.90.90 00	- - Other	kg	5%	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.06	8405.10.00 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	Nil	Nil	0%
	8405.90.00 00	- Parts	kg	Nil	Nil	0%
		Steam turbines and other vapour turbines.				
	8406.10.00 00	- Turbines for marine propulsion	u	Nil	Nil	0%
	8406.81.00 00	- - Of an output exceeding 40 MW	u	Nil	Nil	0%
	8406.82.00 00	- - Of an output not exceeding 40 MW	u	Nil	Nil	0%
84.07	8406.90.00 00	- Parts	kg	Nil	Nil	0%
		Spark-ignition reciprocating or rotary internal combustion piston engines.				
	8407.10.00 00	- Aircraft engines	u	Nil	Nil	0%
	8407.21	- Marine propulsion engines:				
	8407.21.10 00	- - Outboard motors:				
		- - - Of a power not exceeding 22.38 kW (30 hp)	u	Nil	Nil	0%
	8407.21.90 00	- - - Other	u	Nil	Nil	0%
	8407.29	- - Other:				
	8407.29.20 00	- - - Of a power not exceeding 22.38 kW (30 hp)	u	Nil	Nil	0%
	8407.29.90 00	- - - Other	u	Nil	Nil	0%
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:				
	8407.31.00 00	- - Of a cylinder capacity not exceeding 50 cc	u	25%	Nil	0%
	8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
		- - - Exceeding 50 cc but not exceeding 110 cc:				
	8407.32.11 00	- - - - For vehicles of heading 87.01	u	30%	Nil	0%
	8407.32.12 00	- - - - For vehicles of heading 87.11	u	30%	Nil	0%
	8407.32.19 00	- - - - Other	u	30%	Nil	0%
		- - - Exceeding 110 cc but not exceeding 250 cc:				
	8407.32.21 00	- - - - For vehicles of heading 87.01	u	5%	Nil	0%
	8407.32.22 00	- - - - For vehicles of heading 87.11	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8407.32.29 00	- - - - Other	u	5%	Nil	0%
	8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:				
	8407.33.10 00	- - - For vehicles of heading 87.01	u	5%	Nil	0%
	8407.33.20 00	- - - For vehicles of heading 87.11	u	5%	Nil	0%
	8407.33.90 00	- - - Other	u	5%	Nil	0%
	8407.34	- - Of a cylinder capacity exceeding 1,000 cc:				
		- - - Fully assembled:				
	8407.34.40 00	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	5%	Nil	0%
	8407.34.50 00	- - - - For other vehicles of heading 87.01	u	5%	Nil	0%
	8407.34.60 00	- - - - For vehicles of heading 87.11	u	5%	Nil	0%
		- - - - Other:				
	8407.34.71 00	- - - - - Of a cylinder capacity not exceeding 2,000 cc	u	5%	Nil	0%
	8407.34.72 00	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	5%	Nil	0%
	8407.34.73 00	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	5%	Nil	0%
		- - - Other:				
	8407.34.91 00	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	5%	Nil	0%
	8407.34.92 00	- - - - For other vehicles of heading 87.01	u	5%	Nil	0%
	8407.34.93 00	- - - - For vehicles of heading 87.11	u	5%	Nil	0%
		- - - - Other:				
	8407.34.94 00	- - - - - Of a cylinder capacity not exceeding 2,000 cc	u	5%	Nil	0%
	8407.34.95 00	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	5%	Nil	0%
	8407.34.99 00	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	5%	Nil	0%
	8407.90	- Other engines:				
	8407.90.10 00	- - Of a power not exceeding 18.65 kW	u	5%	Nil	0%
	8407.90.20 00	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	u	5%	Nil	0%
	8407.90.90 00	- - Other	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).				
	8408.10	- Marine propulsion engines:				
	8408.10.10 00	- - Of a power not exceeding 22.38 kW	u	Nil	Nil	0%
	8408.10.20 00	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	u	Nil	Nil	0%
	8408.10.90 00	- - Other	u	Nil	Nil	0%
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:				
		- - Fully assembled:				
	8408.20.10 00	- - - For vehicles of subheading 8701.10	u	Nil	Nil	0%
		- - - Other:				
	8408.20.21 00	- - - - Of a cylinder capacity not exceeding 2,000 cc	u	Nil	Nil	0%
	8408.20.22 00	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	Nil	Nil	0%
	8408.20.23 00	- - - - Of a cylinder capacity exceeding 3,500 cc	u	Nil	Nil	0%
		- - Other:				
	8408.20.93 00	- - - For the vehicles of subheading 8701.10	u	Nil	Nil	0%
		- - - Other:				
	8408.20.94 00	- - - - Of a cylinder capacity not exceeding 2,000 cc	u	Nil	Nil	0%
	8408.20.95 00	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	Nil	Nil	0%
	8408.20.96 00	- - - - Of a cylinder capacity exceeding 3,500 cc	u	Nil	Nil	0%
	8408.90	- Other engines:				
	8408.90.10 00	- - Of a power not exceeding 18.65 kW	u	Nil	Nil	0%
	8408.90.50 00	- - Of a power exceeding 100 kW	u	Nil	Nil	0%
		- - Other:				
	8408.90.91 00	- - - For machinery of heading 84.29 or 84.30	u	Nil	Nil	0%
	8408.90.99 00	- - - Other	u	Nil	Nil	0%
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.				
	8409.10.00 00	- For aircraft engines	kg	Nil	Nil	0%
		- Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:				
		- - - For machinery of heading 84.29 or 84.30:				
	8409.91.11 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.91.12 00	- - - - Cylinder blocks	kg	Nil	Nil	0%
	8409.91.13 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.14 00	- - - - Other cylinder liners	kg	5%	Nil	0%
	8409.91.15 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.91.16 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.17 00	- - - - Other pistons	kg	5%	Nil	0%
	8409.91.18 00	- - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.91.19	- - - - Other:				
	8409.91.19 10	- - - - - Crank cases	kg	Nil	Nil	0%
	8409.91.19 90	- - - - - Other	kg	5%	Nil	0%
		- - - For the vehicles of heading 87.01:				
	8409.91.21 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.91.22 00	- - - - Cylinder blocks	kg	Nil	Nil	0%
	8409.91.23 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.24 00	- - - - Other cylinder liners	kg	5%	Nil	0%
	8409.91.25 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.91.26 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.27 00	- - - - Other pistons	kg	5%	Nil	0%
	8409.91.28 00	- - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.91.29	- - - - Other:				
	8409.91.29 10	- - - - - Crank cases	kg	Nil	Nil	0%
	8409.91.29 90	- - - - - Other	kg	5%	Nil	0%
		- - - For vehicles of heading 87.11:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8409.91.31 00	- - - - Carburettors and parts thereof	kg	30%	Nil	0%
	8409.91.32 00	- - - - Cylinder blocks; crank cases	kg	30%	Nil	0%
	8409.91.34 00	- - - - Cylinder liners	kg	30%	Nil	0%
	8409.91.35 00	- - - - Cylinder heads and head covers	kg	30%	Nil	0%
	8409.91.37 00	- - - - Pistons	kg	30%	Nil	0%
	8409.91.38 00	- - - - Piston rings and gudgeon pins	kg	30%	Nil	0%
	8409.91.39 00	- - - - Other	kg	30%	Nil	0%
		- - - For other vehicles of Chapter 87:				
	8409.91.41 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.91.42 00	- - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%
	8409.91.43 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.44 00	- - - - Other cylinder liners	kg	5%	Nil	0%
	8409.91.45 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.91.46 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.47 00	- - - - Other pistons	kg	5%	Nil	0%
	8409.91.48 00	- - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.91.49 00	- - - - Other	kg	5%	Nil	0%
		- - - For vessels of Chapter 89:				
		- - - - For marine propulsion engines of a power not exceeding 22.38 kW:				
	8409.91.51 00	- - - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%
	8409.91.52 00	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.53 00	- - - - - Other cylinder liners	kg	5%	Nil	0%
	8409.91.54 00	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.55 00	- - - - - Other pistons	kg	5%	Nil	0%
	8409.91.59 00	- - - - - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - For marine propulsion engines of a power exceeding 22.38 kW:				
	8409.91.61 00	- - - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%
	8409.91.62 00	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.63 00	- - - - - Other cylinder liners	kg	5%	Nil	0%
	8409.91.64 00	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.65 00	- - - - - Other pistons	kg	5%	Nil	0%
	8409.91.69 00	- - - - - Other	kg	5%	Nil	0%
		- - - For other engines:				
	8409.91.71 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.91.72 00	- - - - Cylinder blocks	kg	Nil	Nil	0%
	8409.91.73 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.74 00	- - - - Other cylinder liners	kg	5%	Nil	0%
	8409.91.75 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.91.76 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.91.77 00	- - - - Other pistons	kg	5%	Nil	0%
	8409.91.78 00	- - - - Pistons rings and gudgeon pins	kg	5%	Nil	0%
	8409.91.79	- - - - Other:				
	8409.91.79 10	- - - - - Crank cases	kg	Nil	Nil	0%
	8409.91.79 90	- - - - - Other	kg	5%	Nil	0%
	8409.99	- - Other:				
		- - - For engines of machinery of heading 84.29 or 84.30:				
	8409.99.11 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.99.12 00	- - - - Cylinder blocks	kg	Nil	Nil	0%
	8409.99.13 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.14 00	- - - - Other cylinder liners	kg	Nil	Nil	0%
	8409.99.15 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8409.99.16 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.17 00	- - - - Other pistons	kg	Nil	Nil	0%
	8409.99.18 00	- - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.99.19	- - - - Other:				
	8409.99.19 10	- - - - - Crank cases	kg	Nil	Nil	0%
	8409.99.19 90	- - - - - Other	kg	5%	Nil	0%
		- - - For engines of vehicles of heading 87.01:				
	8409.99.21 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.99.22 00	- - - - Cylinder blocks	kg	Nil	Nil	0%
	8409.99.23 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.24 00	- - - - Other cylinder liners	kg	Nil	Nil	0%
	8409.99.25 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.99.26 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.27 00	- - - - Other pistons	kg	Nil	Nil	0%
	8409.99.28 00	- - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.99.29	- - - - Other:				
	8409.99.29 10	- - - - - Crank cases	kg	Nil	Nil	0%
	8409.99.29 90	- - - - - Other	kg	5%	Nil	0%
		- - - For engines of vehicles of heading 87.11:				
	8409.99.31 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.99.32 00	- - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%
	8409.99.33	- - - - Cylinder liners:				
	8409.99.33 10	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.33 90	- - - - - Other	kg	Nil	Nil	0%
	8409.99.34 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.99.35	- - - - Pistons:				
	8409.99.35 10	- - - - - Pistons, with an external diameter of 50 mm or more, but	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		not exceeding 155 mm				
	8409.99.35 90	- - - - - Other	kg	Nil	Nil	0%
	8409.99.36 00	- - - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.99.39 00	- - - - - Other	kg	5%	Nil	0%
		- - - For engines of other vehicles of Chapter 87:				
	8409.99.41 00	- - - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.99.42 00	- - - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%
	8409.99.43 00	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.44 00	- - - - - Other cylinder liners	kg	Nil	Nil	0%
	8409.99.45 00	- - - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.99.46 00	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.47 00	- - - - - Other pistons	kg	Nil	Nil	0%
	8409.99.48 00	- - - - - Piston rings and gudgeon pins	kg	5%	Nil	0%
	8409.99.49 00	- - - - - Other	kg	5%	Nil	0%
		- - - For engines of vessels of Chapter 89:				
		- - - - - For marine propulsion engines of a power not exceeding 22.38 kW:				
	8409.99.51 00	- - - - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%
	8409.99.52 00	- - - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.53 00	- - - - - - Other cylinder liners	kg	Nil	Nil	0%
	8409.99.54 00	- - - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.55 00	- - - - - - Other pistons	kg	Nil	Nil	0%
	8409.99.59 00	- - - - - - Other	kg	5%	Nil	0%
		- - - - - For marine propulsion engines of a power exceeding 22.38 kW:				
	8409.99.61 00	- - - - - - Cylinder blocks; crank cases	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.10	8409.99.62 00	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.63 00	- - - - - Other cylinder liners	kg	Nil	Nil	0%
	8409.99.64 00	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.65 00	- - - - - Other pistons	kg	Nil	Nil	0%
	8409.99.69 00	- - - - - Other	kg	5%	Nil	0%
		- - - For other engines:				
	8409.99.71 00	- - - - Carburettors and parts thereof	kg	5%	Nil	0%
	8409.99.72 00	- - - - Cylinder blocks	kg	Nil	Nil	0%
	8409.99.73 00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.74 00	- - - - Other cylinder liners	kg	Nil	Nil	0%
	8409.99.75 00	- - - - Cylinder heads and head covers	kg	5%	Nil	0%
	8409.99.76 00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil	0%
	8409.99.77 00	- - - - Other pistons	kg	Nil	Nil	0%
	8409.99.78 00	- - - - Pistons rings and gudgeon pins	kg	5%	Nil	0%
	8409.99.79	- - - - Other:				
	8409.99.79 10	- - - - - Crank cases	kg	Nil	Nil	0%
	8409.99.79 90	- - - - - Other	kg	5%	Nil	0%
		Hydraulic turbines, water wheels, and regulators therefor.				
		- Hydraulic turbines and water wheels:				
	8410.11.00 00	- - Of a power not exceeding 1,000 kW	u	Nil	Nil	0%
	8410.12.00 00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	Nil	Nil	0%
	8410.13.00 00	- - Of a power exceeding 10,000 kW	u	Nil	Nil	0%
	8410.90.00 00	- Parts, including regulators	kg	Nil	Nil	0%
84.11		Turbo-jets, turbo-propellers and other gas turbines.				
		- Turbo-jets:				
	8411.11.00 00	- - Of a thrust not exceeding 25 kN	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.12	8411.12.00 00	- - Of a thrust exceeding 25 kN	u	Nil	Nil	0%
		- Turbo-propellers:				
	8411.21.00 00	- - Of a power not exceeding 1,100 kW	u	Nil	Nil	0%
	8411.22.00 00	- - Of a power exceeding 1,100 kW	u	Nil	Nil	0%
		- Other gas turbines:				
	8411.81.00 00	- - Of a power not exceeding 5,000 kW	u	Nil	Nil	0%
	8411.82.00 00	- - Of a power exceeding 5,000 kW	u	Nil	Nil	0%
		- Parts:				
	8411.91.00 00	- - Of turbo-jets or turbo-propellers	kg	Nil	Nil	0%
	8411.99.00 00	- - Other	kg	Nil	Nil	0%
		Other engines and motors.				
	8412.10.00 00	- Reaction engines other than turbo-jets	u	Nil	Nil	0%
		- Hydraulic power engines and motors:				
	8412.21.00 00	- - Linear acting (cylinders)	u	Nil	Nil	0%
	8412.29.00 00	- - Other	u	Nil	Nil	0%
		- Pneumatic power engines and motors:				
	8412.31.00 00	- - Linear acting (cylinders)	u	Nil	Nil	0%
	8412.39.00 00	- - Other	u	Nil	Nil	0%
	8412.80.00	- Other:				
	8412.80.00 10	- - Steam or other vapour power units incorporating boilers	u	Nil	Nil	0%
	8412.80.00 90	- - Other	u	Nil	Nil	0%
84.13	8412.90	- Parts:				
	8412.90.10 00	- - Of engines of subheading 8412.10	kg	Nil	Nil	0%
	8412.90.90	- - Other:				
	8412.90.90 10	- - - For steam or other vapour power units incorporating boilers	kg	Nil	Nil	0%
	8412.90.90 90	- - - Other	kg	Nil	Nil	0%
		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 00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	Nil	Nil	0%
	8413.19	- - Other:				
	8413.19.00 10	- - - Electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8413.19.00 20	- - - Not electrically operated	u	5%	Nil	0%
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:				
	8413.20.10 00	- - Water pumps	u	5%	Nil	0%
	8413.20.90	- - Other:				
	8413.20.90 10	- - - Manual breast hand-pump	u	Nil	Nil	0%
	8413.20.90 90	- - - Other	u	5%	Nil	0%
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:				
		- - Reciprocating or rotary type:				
	8413.30.12 00	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	Nil	Nil	0%
	8413.30.19 00	- - - Other	u	Nil	Nil	0%
		- - Centrifugal type:				
	8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04:				
	8413.30.21 10	- - - - With an inlet diameter not exceeding 200 mm	u	25%	Nil	0%
	8413.30.21 20	- - - - With an inlet diameter exceeding 200 mm	u	20%	Nil	0%
	8413.30.29	- - - Other:				
	8413.30.29 10	- - - - With an inlet diameter not exceeding 200 mm	u	25%	Nil	0%
	8413.30.29 20	- - - - With an inlet diameter exceeding 200 mm	u	20%	Nil	0%
		- - Other:				
	8413.30.92 00	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	5%	Nil	0%
	8413.30.99 00	- - - Other	u	5%	Nil	0%
	8413.40.00 00	- Concrete pumps	u	Nil	Nil	0%
	8413.50	- Other reciprocating positive displacement pumps:				
	8413.50.30 00	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	u	Nil	Nil	0%
	8413.50.40 00	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	Nil	Nil	0%
	8413.50.90 00	- - Other	u	Nil	Nil	0%
	8413.60	- Other rotary positive displacement pumps:				
	8413.60.30 00	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8413.60.40 00	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	Nil	Nil	0%
	8413.60.90 00	- - Other	u	Nil	Nil	0%
	8413.70	- Other centrifugal pumps:				
		- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:				
	8413.70.11 00	- - - With an inlet diameter not exceeding 200 mm	u	20%	Nil	0%
	8413.70.19 00	- - - Other	u	10%	Nil	0%
		- - Submersible water pumps:				
	8413.70.31 00	- - - With an inlet diameter not exceeding 200 mm	u	20%	Nil	0%
	8413.70.39 00	- - - Other	u	10%	Nil	0%
		- - Other water pumps, with a flow rate not exceeding 8,000 m ³ /h:				
	8413.70.41 00	- - - With an inlet diameter not exceeding 200 mm	u	20%	Nil	0%
	8413.70.49 00	- - - Other	u	10%	Nil	0%
		- - Other water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h:				
	8413.70.51 00	- - - With an inlet diameter not exceeding 200 mm	u	20%	Nil	0%
	8413.70.59 00	- - - Other	u	10%	Nil	0%
		- - Other:				
	8413.70.91 00	- - - With an inlet diameter not exceeding 200 mm	u	20%	Nil	0%
	8413.70.99 00	- - - Other	u	10%	Nil	0%
		- Other pumps; liquid elevators:				
	8413.81	- - Pumps:				
	8413.81.11 00	- - - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	u	Nil	Nil	0%
	8413.81.12 00	- - - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	Nil	Nil	0%
	8413.81.19 00	- - - Other	u	Nil	Nil	0%
	8413.82.00 00	- - Liquid elevators	u	5%	Nil	0%
		- Parts:				
	8413.91	- - Of pumps:				
	8413.91.10 00	- - - Of pumps of subheading 8413.20.10	kg	5%	Nil	0%
	8413.91.20 00	- - - Of pumps of subheading 8413.20.90	kg	5%	Nil	0%
	8413.91.30 00	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.14	8413.91.40 00	- - - Of other centrifugal pumps	kg	5%	Nil	0%
	8413.91.90 00	- - - Of other pumps	kg	5%	Nil	0%
	8413.92.00 00	- - Of liquid elevators	kg	5%	Nil	0%
		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 00	- Vacuum pumps	u	Nil	Nil	0%
	8414.20	- Hand-or foot-operated air pumps:				
	8414.20.10 00	- - Bicycle pumps	u	5%	Nil	0%
	8414.20.90 00	- - Other	u	Nil	Nil	0%
	8414.30	- Compressors of a kind used in refrigerating equipment:				
	8414.30.20 00	- - Of a kind used for automotive air conditioners	u	30% or RM60.00 each w.i.t.h	Nil	0%
	8414.30.30 00	- - Other, sealed units for air conditioning machines	u	5%	Nil	0%
	8414.30.40 00	- - Other, with a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	u	Nil	Nil	0%
	8414.30.90 00	- - Other	u	Nil	Nil	0%
	8414.40.00 00	- Air compressors mounted on a wheeled chassis for towing	u	Nil	Nil	0%
		- Fans:				
	8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:				
	8414.51.10	- - - Table fans and box fans:				
	8414.51.10 10	- - - - Table fans	u	30%	Nil	0%
		- - - - Box fans:				
	8414.51.10 21	- - - - - With protective screen	u	30%	Nil	0%
	8414.51.10 29	- - - - - Other	u	20%	Nil	0%
		- - - Other:				
	8414.51.91 00	- - - - With protective screen	u	30%	Nil	0%
	8414.51.99 00	- - - - Other	u	20%	Nil	0%
	8414.59	- - Other:				
		- - - Of a capacity not exceeding 125 kW:				
	8414.59.20	- - - - Explosion-proof air fans, of a kind used in underground mining:				
	8414.59.20 10	- - - - - With protective screen	u	30%	Nil	0%
	8414.59.20 90	- - - - - Other	u	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8414.59.30 00	- - - - Blowers	u	20%	Nil	0%
		- - - - Other:				
	8414.59.41 00	- - - - - With protective screen	u	30%	Nil	0%
	8414.59.49 00	- - - - - Other	u	20%	Nil	0%
		- - - Other:				
	8414.59.50 00	- - - - Blowers	u	20%	Nil	0%
		- - - - Other:				
	8414.59.91 00	- - - - - With protective screen	u	30%	Nil	0%
	8414.59.99 00	- - - - - Other	u	20%	Nil	0%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:				
		- - Fitted with filters:				
	8414.60.11 00	- - - Laminar airflow cabinets	u	Nil	Nil	0%
	8414.60.19 00	- - - Other	u	Nil	Nil	0%
		- - Other:				
	8414.60.91 00	- - - Suitable for industrial use	u	20%	Nil	0%
	8414.60.99 00	- - - Other	u	35%	Nil	0%
	8414.80	- Other:				
		- - Hoods having a maximum horizontal side exceeding 120 cm:				
		- - - Fitted with filters:				
	8414.80.13 00	- - - - Laminar airflow cabinets	u	Nil	Nil	0%
	8414.80.14 00	- - - - Other	u	Nil	Nil	0%
	8414.80.15 00	- - - Not fitted with a filter, suitable for industrial use	u	20%	Nil	0%
	8414.80.19 00	- - - Not fitted with a filter, not suitable for industrial use	u	30%	Nil	0%
	8414.80.30 00	- - Free piston generators for gas turbines	u	5%	Nil	0%
		- - Compressors other than those of subheadings 8414.30 and 8414.40:				
	8414.80.41 00	- - - Gas compression modules suitable for use in oil drilling operations	u	25%	Nil	0%
	8414.80.49 00	- - - Other	u	Nil	Nil	0%
	8414.80.50 00	- - Air pumps	u	Nil	Nil	0%
	8414.80.90 00	- - Other	u	Nil	Nil	0%
	8414.90	- Parts:				
		- - Of pumps or compressors:				
	8414.90.13 00	- - - Of goods of subheading 8414.10	kg	5%	Nil	0%
	8414.90.14 00	- - - Of goods of subheading 8414.20	kg	5%	Nil	0%
	8414.90.15 00	- - - Of goods of subheading	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.15		8414.30				
	8414.90.16 00	- - - Of goods of subheading 8414.40	kg	5%	Nil	0%
	8414.90.19 00	- - - Other	kg	5%	Nil	0%
		- - Of fans:				
	8414.90.21 00	- - - Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	kg	30%	Nil	0%
	8414.90.29	- - - Other:				
	8414.90.29 11	- - - - Blades for ceiling fans	kg	30%	Nil	0%
	8414.90.29 12	- - - - For subheadings 8414.51.10 29, 8414.51.99 00, 8414.59.20 90, 8414.59.49 00 or 8414.59.99 00	kg	20%	Nil	0%
	8414.90.29 13	- - - - Blowers	kg	20%	Nil	0%
	8414.90.29 19	- - - - Other	kg	30%	Nil	0%
		- - Of hoods:				
	8414.90.31	- - - Of goods of subheading 8414.60:				
	8414.90.31 10	- - - - Fitted with filter	kg	Nil	Nil	0%
	8414.90.31 90	- - - - Other	kg	5%	Nil	0%
	8414.90.32	- - - Of goods of subheading 8414.80:				
	8414.90.32 10	- - - - Fitted with filter	kg	Nil	Nil	0%
	8414.90.32 90	- - - - Other	kg	5%	Nil	0%
		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
	8415.10	- Window or wall types, self-contained or "split-system":				
	8415.10.10 00	- - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.10.90 00	- - Other	u	30%	Nil	0%
	8415.20	- Of a kind used for persons, in motor vehicles:				
	8415.20.10 00	- - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.20.90 00	- - Other	u	30%	Nil	0%
		- Other:				
	8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		heat pumps):				
	8415.81.11 00	- - - Of a kind used in aircraft:				
	8415.81.12 00	- - - - Of an output not exceeding 21.10 kW	u	Nil	Nil	0%
		- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	Nil	0%
	8415.81.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a kind used in railway rolling stock:				
	8415.81.21 00	- - - - Of an output not exceeding 26.38 kW	u	Nil	Nil	0%
	8415.81.29 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):				
	8415.81.31 00	- - - - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.81.39 00	- - - - Other	u	30%	Nil	0%
		- - - Other:				
	8415.81.91 00	- - - - Of an output exceeding 21.10 kW, and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	30%	Nil	0%
		- - - - Other:				
	8415.81.93 00	- - - - - Of an output not exceeding 21.10 kW	u	30%	Nil	0%
	8415.81.94 00	- - - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	u	30%	Nil	0%
	8415.81.99 00	- - - - - Other	u	30%	Nil	0%
	8415.82	- - Other, incorporating a refrigerating unit:				
		- - - Of a kind used in aircraft:				
	8415.82.11 00	- - - - Of an output exceeding 21.10 Kw and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	Nil	0%
	8415.82.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a kind used in railway rolling stock:				
	8415.82.21 00	- - - - Of an output not exceeding 26.38 kW	u	Nil	Nil	0%
	8415.82.29 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8415.82.31 00	- - - - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.82.39 00	- - - - Other	u	30%	Nil	0%
		- - - Other:				
	8415.82.91 00	- - - - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.82.99 00	- - - - Other	u	30%	Nil	0%
	8415.83	- - Not incorporating a refrigerating unit:				
		- - - Of a kind used in aircraft:				
	8415.83.11 00	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	Nil	0%
	8415.83.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a kind used in railway rolling stock:				
	8415.83.21 00	- - - - Of an output not exceeding 26.38 kW	u	Nil	Nil	0%
	8415.83.29 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):				
	8415.83.31 00	- - - - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.83.39 00	- - - - Other	u	30%	Nil	0%
		- - - Other:				
	8415.83.91 00	- - - - Of an output not exceeding 26.38 kW	u	30%	Nil	0%
	8415.83.99 00	- - - - Other	u	30%	Nil	0%
	8415.90	- Parts:				
		- - Of machines with an output not exceeding 21.10 kW:				
	8415.90.13 00	- - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.14 00	- - - Evaporators or condensers for air-conditioning machines for motor vehicles	kg	Nil	Nil	0%
	8415.90.19 00	- - - Other	kg	30%	Nil	0%
		- - Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:				
		- - - With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min:				
	8415.90.24 00	- - - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.25 00	- - - - Other	kg	30%	Nil	0%
		- - - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.16	8415.90.26 00	- - - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.29 00	- - - - Other	kg	30%	Nil	0%
		- - Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:				
		- - - With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min:				
	8415.90.34 00	- - - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.35 00	- - - - Other	kg	30%	Nil	0%
		- - - Other:				
	8415.90.36 00	- - - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.39 00	- - - - Other	kg	30%	Nil	0%
		- - Of machines with an output exceeding 52.75 kW:				
		- - - With an air flow rate of each evaporator unit of exceeding 67.96 m ³ /min:				
	8415.90.44 00	- - - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.45 00	- - - - Other	kg	30%	Nil	0%
		- - - Other:				
	8415.90.46 00	- - - - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil	0%
	8415.90.49 00	- - - - Other	kg	30%	Nil	0%
		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 00	- Furnace burners for liquid fuel	kg	Nil	Nil	0%
	8416.20.00 00	- Other furnace burners, including combination burners	kg	Nil	Nil	0%
	8416.30.00 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Nil	Nil	0%
	8416.90.00 00	- Parts	kg	Nil	Nil	0%
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.				
	8417.10.00 00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	Nil	Nil	0%
	8417.20.00 00	- Bakery ovens, including biscuit ovens	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.18	8417.80.00 00	- Other	u	Nil	Nil	0%
	8417.90.00 00	- Parts	kg	Nil	Nil	0%
		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors:				
	8418.10.10	- - Household type:				
	8418.10.10 10	- - - Not exceeding 350 l capacity	u	30%	Nil	0%
	8418.10.10 90	- - - Other	u	30%	Nil	0%
	8418.10.90	- - Other:				
	8418.10.90 10	- - - Not exceeding 350 l capacity	u	30%	Nil	0%
	8418.10.90 90	- - - Other	u	30%	Nil	0%
		- Refrigerators, household type:				
	8418.21.00	- - Compression-type:				
	8418.21.00 10	- - - Not exceeding 350 l capacity	u	30%	Nil	0%
	8418.21.00 90	- - - Other	u	30%	Nil	0%
	8418.29.00	- - Other:				
	8418.29.00 10	- - - Not exceeding 350 l capacity	u	30%	Nil	0%
	8418.29.00 90	- - - Other	u	30%	Nil	0%
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity:				
	8418.30.10 00	- - Not exceeding 200 l capacity	u	30%	Nil	0%
	8418.30.90 00	- - Other	u	30%	Nil	0%
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity:				
	8418.40.10 00	- - Not exceeding 200 l capacity	u	30%	Nil	0%
	8418.40.90 00	- - Other	u	30%	Nil	0%
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:				
		- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:				
	8418.50.11 00	- - - Of a kind suitable for medical, surgical or laboratory use	u	30%	Nil	0%
	8418.50.19 00	- - - Other	u	30%	Nil	0%
		- - Other:				
	8418.50.91 00	- - - Of a kind suitable for medical, surgical or laboratory use	u	30%	Nil	0%
	8418.50.99 00	- - - Other	u	30%	Nil	0%
		- Other refrigerating or freezing				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.19	8418.61.00 00	equipment; heat pumps: - - Heat pumps other than air conditioning machines of heading 84.15	u	30%	Nil	0%
	8418.69	- - Other:				
	8418.69.10 00	- - - Beverage coolers	kg	30%	Nil	0%
	8418.69.30 00	- - - Drinking water coolers	kg	30%	Nil	0%
		- - - Water chillers with a refrigeration capacity exceeding 21.10 kW:				
	8418.69.41 00	- - - - For air conditioning machines	kg	30%	Nil	0%
	8418.69.49 00	- - - - Other	kg	30%	Nil	0%
	8418.69.50 00	- - - Scale ice-maker units	kg	30%	Nil	0%
	8418.69.90 00	- - - Other	kg	30%	Nil	0%
		- Parts:				
	8418.91.00 00	- - Furniture designed to receive refrigerating or freezing equipment	kg	30%	Nil	0%
	8418.99	- - Other:				
	8418.99.10 00	- - - Evaporators and condensers	kg	30%	Nil	0%
	8418.99.40 00	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	kg	30%	Nil	0%
	8418.99.90 00	- - - Other	kg	30%	Nil	0%
		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnances, 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, vapourising, 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	- - Instantaneous gas water heaters:				
	8419.11.10 00	- - - Household type	u	30%	Nil	0%
	8419.11.90 00	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8419.19	- - Other:				
	8419.19.10 00	- - - Household type	u	30%	Nil	0%
	8419.19.90 00	- - - Other	u	Nil	Nil	0%
	8419.20.00 00	- Medical, surgical or laboratory sterilisers	u	Nil	Nil	0%
		- Dryers:				
	8419.31	- - For agricultural products:				
	8419.31.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8419.31.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8419.32	- - For wood, paper pulp, paper or paperboard:				
	8419.32.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8419.32.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8419.39	- - Other:				
		- - - Electrically operated:				
	8419.39.11 00	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil	Nil	0%
	8419.39.19 00	- - - - Other	u	Nil	Nil	0%
	8419.39.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8419.40	- Distilling or rectifying plant:				
	8419.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8419.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8419.50	- Heat exchange units:				
	8419.50.10 00	- - Cooling towers	u	25%	Nil	0%
	8419.50.90 00	- - Other	u	Nil	Nil	0%
	8419.60	- Machinery for liquefying air or other gases:				
	8419.60.10 00	- - Electrically operated	u	Nil	Nil	0%
	8419.60.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Other machinery, plant and equipment:				
	8419.81	- - For making hot drinks or for cooking or heating food:				
	8419.81.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8419.81.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8419.89	- - Other:				
		- - - Electrically operated:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.20	8419.89.13 00	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil	Nil	0%
	8419.89.19 00	- - - - Other	u	Nil	Nil	0%
	8419.89.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8419.90	- Parts:				
		- - Of electrically operated articles:				
	8419.90.12 00	- - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	Nil	Nil	0%
	8419.90.13 00	- - - Casings for cooling towers	kg	25%	Nil	0%
	8419.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Of non-electrically operated articles:				
	8419.90.21	- - - Household type:				
	8419.90.21 30	- - - - For instantaneous gas water heaters	kg	30%	Nil	0%
	8419.90.21 90	- - - - Other	kg	Nil	Nil	0%
	8419.90.29 00	- - - Other	kg	Nil	Nil	0%
		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.				
	8420.10	- Calendering or other rolling machines:				
	8420.10.10 00	- - Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	u	Nil	Nil	0%
	8420.10.20 00	- - Ironing machines or wringers suitable for domestic use	u	Nil	Nil	0%
	8420.10.90 00	- - Other	u	Nil	Nil	0%
		- Parts:				
	8420.91	- - Cylinders:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.21	8420.91.10 00	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	kg	Nil	Nil	0%
	8420.91.90 00	- - - Other	kg	Nil	Nil	0%
	8420.99	- - Other:				
	8420.99.10 00	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components				
	8420.99.90 00	- - - Other	kg kg	Nil Nil	Nil Nil	0% 0%
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
		- Centrifuges, including centrifugal dryers:				
	8421.11.00 00	- - Cream separators	u	Nil	Nil	0%
	8421.12.00 00	- - Clothes-dryers	u	Nil	Nil	0%
	8421.19	- - Other:				
	8421.19.10 00	- - - Of a kind used for sugar manufacture	u	Nil	Nil	0%
	8421.19.90 00	- - - Other	u	Nil	Nil	0%
		- Filtering or purifying machinery and apparatus for liquids:				
	8421.21	- - For filtering or purifying water:				
		- - - Of a capacity not exceeding 500 l/h:				
	8421.21.11 00	- - - - Filtering machinery and apparatus for domestic use	u	Nil	Nil	0%
	8421.21.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Of a capacity exceeding 500 l/h:				
	8421.21.22 00	- - - - Electrically operated	u	Nil	Nil	0%
	8421.21.23 00	- - - - Not electrically operated	u	Nil	Nil	0%
	8421.22	- - For filtering or purifying beverages other than water:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8421.22.30 00	- - - Electrically operated, of a capacity exceeding 500 l/h	u	Nil	Nil	0%
	8421.22.90 00	- - - Other	u	Nil	Nil	0%
	8421.23	- - Oil or petrol-filters for internal combustion engines:				
		- - - For machinery of heading 84.29 or 84.30:				
	8421.23.11 00	- - - - Oil filters	u	25%	Nil	0%
	8421.23.19 00	- - - - Other	u	Nil	Nil	0%
		- - - For motor vehicles of Chapter 87:				
	8421.23.21 00	- - - - Oil filters	u	25%	Nil	0%
	8421.23.29 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8421.23.91 00	- - - - Oil filters	u	25%	Nil	0%
	8421.23.99 00	- - - - Other	u	Nil	Nil	0%
	8421.29	- - Other:				
	8421.29.10	- - - Of a kind suitable for medical, surgical or laboratory use:				
	8421.29.10 10	- - - - Haemodialysis or peritoneal machine	u	Nil	Nil	0%
	8421.29.10 20	- - - - Pump line submicron filter	u	Nil	Nil	0%
	8421.29.10 90	- - - - Other	u	Nil	Nil	0%
	8421.29.20 00	- - - Of a kind used for sugar manufacture	u	Nil	Nil	0%
	8421.29.30 00	- - - Of a kind used in oil drilling operations	u	25%	Nil	0%
	8421.29.40 00	- - - Other, petrol filters	u	Nil	Nil	0%
	8421.29.50 00	- - - Other, oil filters	u	25%	Nil	0%
	8421.29.90	- - - Other:				
	8421.29.90 30	- - - - For household spin driers (clothes driers)	u	Nil	Nil	0%
	8421.29.90 90	- - - - Other	u	Nil	Nil	0%
		- Filtering or purifying machinery and apparatus for gases:				
	8421.31	- - Intake air filters for internal combustion engines:				
	8421.31.10 00	- - - For machinery of heading 84.29 or 84.30	u	25%	Nil	0%
	8421.31.20 00	- - - For motor vehicles of Chapter 87	u	25%	Nil	0%
	8421.31.90 00	- - - Other	u	25%	Nil	0%
	8421.39	- - Other:				
	8421.39.20 00	- - - Air purifiers	u	5%	Nil	0%
	8421.39.90 00	- - - Other	u	25%	Nil	0%
		- Parts:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.22	8421.91	- - Of centrifuges, including centrifugal dryers:				
	8421.91.10 00	- - - Of goods of subheading 8421.12.00	kg	Nil	Nil	0%
	8421.91.20 00	- - - Of goods of subheading 8421.19.10	kg	Nil	Nil	0%
	8421.91.90 00	- - - Of goods of subheading 8421.11.00 or 8421.19.90	kg	Nil	Nil	0%
	8421.99	- - Other:				
	8421.99.20	- - - Filtering cartridges for filters of subheading 8421.23:				
	8421.99.20 10	- - - - For subheading 8421.23.11 or 8421.23.21	kg	25%	Nil	0%
	8421.99.20 20	- - - - For subheading 8421.23.19 or 8421.23.29	kg	Nil	Nil	0%
	8421.99.30 00	- - - Of goods of subheading 8421.31	kg	25%	Nil	0%
		- - - Other:				
	8421.99.91 00	- - - - Of goods of subheading 8421.29.20	kg	Nil	Nil	0%
	8421.99.94 00	- - - - Of goods of subheading 8421.21.11	kg	Nil	Nil	0%
	8421.99.95	- - - - Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99:				
	8421.99.95 10	- - - - - For subheading 8421.23.11 or 8421.23.91	kg	25%	Nil	0%
	8421.99.95 20	- - - - - For subheading 8421.23.19 or 8421.23.99	kg	Nil	Nil	0%
	8421.99.99	- - - - Other:				
	8421.99.99 20	- - - - - For subheading 8421.29.50 or 8421.39.90	kg	25%	Nil	0%
	8421.99.99 90	- - - - - Other	kg	Nil	Nil	0%
		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:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.23	8422.11.00	- - Of the household type:				
	8422.11.00 10	- - - Electrically operated	u	20%	Nil	0%
	8422.11.00 20	- - - Not electrically operated	u	5%	Nil	0%
	8422.19.00 00	- - Other	u	Nil	Nil	0%
	8422.20.00 00	- Machinery for cleaning or drying bottles or other containers	u	Nil	Nil	0%
	8422.30.00 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	Nil	Nil	0%
	8422.40.00 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	Nil	Nil	0%
	8422.90	- Parts:				
	8422.90.10	- - Of machines of subheading 8422.11:				
	8422.90.10 10	- - - For subheading 8422.11.00 10	kg	20%	Nil	0%
	8422.90.10 20	- - - For subheading 8422.11.00 20	kg	Nil	Nil	0%
	8422.90.90 00	- - Other	kg	Nil	Nil	0%
		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	- Personal weighing machines, including baby scales; household scales:				
	8423.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8423.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8423.20	- Scales for continuous weighing of goods on conveyors:				
	8423.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8423.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:				
	8423.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8423.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8423.81	- Other weighing machinery:				
	8423.81.10 00	- - Having a maximum weighing capacity not exceeding 30 kg:				
		- - - Electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.24	8423.81.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:				
		- - - Electrically operated:				
	8423.82.11 00	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	Nil	Nil	0%
	8423.82.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Not electrically operated:				
	8423.82.21 00	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	Nil	Nil	0%
	8423.82.29 00	- - - - Other	u	Nil	Nil	0%
	8423.89	- - Other:				
	8423.89.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8423.89.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:				
	8423.90.10 00	- - Weighing machine weights	kg	Nil	Nil	0%
		- - Other parts of weighing machinery:				
	8423.90.21 00	- - - Of electrically operated machines	kg	Nil	Nil	0%
	8423.90.29 00	- - - Of non-electrically operated machines	kg	Nil	Nil	0%
		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	- Fire extinguishers, whether or not charged:				
	8424.10.10 00	- - Of a kind suitable for aircraft use	u	25%	Nil	0%
	8424.10.90 00	- - Other	u	25%	Nil	0%
	8424.20	- Spray guns and similar appliances:				
		- - Electrically operated:				
	8424.20.11 00	- - - Agricultural or horticultural	u	Nil	Nil	0%
	8424.20.19 00	- - - Other	u	Nil	Nil	0%
		- - Not electrically operated:				
	8424.20.21 00	- - - Agricultural or horticultural	u	Nil	Nil	0%
	8424.20.29 00	- - - Other	u	Nil	Nil	0%
	8424.30.00 00	- Steam or sand blasting machines and similar jet projecting machines	u	Nil	Nil	0%
		- Other appliances:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8424.81	- - Agricultural or horticultural:				
	8424.81.10 00	- - - Drip irrigation systems	u	Nil	Nil	0%
	8424.81.30 00	- - - Hand-operated insecticide sprayers	u	Nil	Nil	0%
	8424.81.40 00	- - - Other, not electrically operated	u	Nil	Nil	0%
	8424.81.50 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8424.89	- - Other:				
	8424.89.10 00	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	u	Nil	Nil	0%
	8424.89.20 00	- - - Spray heads with dip tubes	u	Nil	Nil	0%
	8424.89.40 00	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	u	Nil	Nil	0%
	8424.89.50 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8424.89.90 00	- - - Other, not electrically operated	u	Nil	Nil	0%
	8424.90	- Parts:				
	8424.90.10 00	- - Of fire extinguishers	kg	Nil	Nil	0%
		- - Of spray guns and similar appliances:				
		- - - Electrically operated:				
	8424.90.21 00	- - - - Of goods of subheading 8424.20.11	kg	Nil	Nil	0%
	8424.90.23 00	- - - - Other	kg	Nil	Nil	0%
		- - - Not electrically operated:				
	8424.90.24 00	- - - - Of goods of subheading 8424.20.21	kg	Nil	Nil	0%
	8424.90.29 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.25	8424.90.30 00	- - Of steam or sand blasting machines and similar jet projecting machines	kg	Nil	Nil	0%
		- - Of other appliances:				
	8424.90.93 00	- - - Of goods of subheading 8424.81.10	kg	Nil	Nil	0%
	8424.90.94 00	- - - Of goods of subheading 8424.81.30 or 8424.81.40	kg	Nil	Nil	0%
	8424.90.95 00	- - - Of goods of subheading 8424.81.50	kg	Nil	Nil	0%
	8424.90.99 00	- - - Other	kg	Nil	Nil	0%
		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:				
	8425.11.00 10	- - - Hoist	u	5%	Nil	0%
	8425.11.00 90	- - - Other	u	5%	Nil	0%
	8425.19.00 00	- - Other	u	5%	Nil	0%
		- Winches; capstans:				
	8425.31.00 00	- - Powered by electric motor	u	5%	Nil	0%
	8425.39.00 00	- - Other	u	5%	Nil	0%
		- Jacks; hoists of a kind used for raising vehicles:				
	8425.41.00 00	- - Built-in jacking systems of a type used in garages	u	5%	Nil	0%
	8425.42	- - Other jacks and hoists, hydraulic:				
	8425.42.10 00	- - - Jacks of a kind used in tipping mechanisms for lorries	u	5%	Nil	0%
	8425.42.90 00	- - - Other	u	5%	Nil	0%
	8425.49	- - Other:				
	8425.49.10 00	- - - Electrically operated	u	5%	Nil	0%
	8425.49.20 00	- - - Not electrically operated	u	5%	Nil	0%
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 00	- - Overhead travelling cranes on fixed support	u	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.27	8426.12.00 00	- - Mobile lifting frames on tyres and straddle carriers	u	5%	Nil	0%
	8426.19	- - Other:				
	8426.19.20 00	- - - Bridge cranes	u	20%	Nil	0%
	8426.19.30 00	- - - Gantry cranes	u	5%	Nil	0%
	8426.19.90 00	- - - Other	u	5%	Nil	0%
	8426.20.00 00	- Tower cranes	u	5%	Nil	0%
	8426.30.00 00	- Portal or pedestal jib cranes	u	Nil	Nil	0%
		- Other machinery, self-propelled:				
	8426.41.00 00	- - On tyres	u	5%	Nil	0%
	8426.49.00 00	- - Other	u	5%	Nil	0%
		- Other machinery:				
	8426.91.00 00	- - Designed for mounting on road vehicles	u	5%	Nil	0%
	8426.99.00 00	- - Other	u	5%	Nil	0%
		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.				
	8427.10.00 00	- Self-propelled trucks powered by an electric motor	u	5%	Nil	0%
84.28	8427.20.00 00	- Other self-propelled trucks	u	5%	Nil	0%
	8427.90.00 00	- Other trucks	u	5%	Nil	0%
		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).				
	8428.10	- Lifts and skip hoists:				
	8428.10.10 00	- - Passenger lifts	u	5%	Nil	0%
		- - Other lifts:				
	8428.10.21 00	- - - Of a kind used in buildings	u	5%	Nil	0%
	8428.10.29 00	- - - Other	u	5%	Nil	0%
	8428.10.90 00	- - Skip hoists	u	5%	Nil	0%
	8428.20	- Pneumatic elevators and conveyors:				
	8428.20.10 00	- - Of a kind used for agriculture	u	5%	Nil	0%
	8428.20.20 00	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	5%	Nil	0%
	8428.20.90 00	- - Other	u	5%	Nil	0%
		- Other continuous-action elevators and conveyors, for goods or materials:				
	8428.31.00 00	- - Specially designed for underground use	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.29	8428.32	- - Other, bucket type:				
	8428.32.10 00	- - - Of a kind used for agriculture	u	5%	Nil	0%
	8428.32.90 00	- - - Other	u	5%	Nil	0%
	8428.33	- - Other, belt type:				
	8428.33.10 00	- - Of a kind used for agriculture	u	5%	Nil	0%
	8428.33.20 00	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	5%	Nil	0%
	8428.33.90 00	- - - Other	u	5%	Nil	0%
	8428.39	- - Other:				
	8428.39.10 00	- - - Of a kind used for agriculture	u	5%	Nil	0%
	8428.39.30 00	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	5%	Nil	0%
	8428.39.90 00	- - - Other	u	5%	Nil	0%
	8428.40.00 00	- Escalators and moving walkways	u	5%	Nil	0%
	8428.60.00 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	5%	Nil	0%
	8428.90	- Other machinery:				
	8428.90.20 00	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil	Nil	0%
	8428.90.30 00	- - Mine wagon pusher, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u	5%	Nil	0%
	8428.90.90 00	- - Other	u	Nil	Nil	0%
		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.				
		- Bulldozers and angledozers:				
	8429.11.00 00	- - Track laying	u	20%	Nil	0%
	8429.19.00 00	- - Other	u	20%	Nil	0%
	8429.20.00 00	- Graders and levellers	u	20%	Nil	0%
	8429.30.00 00	- Scrapers	u	5%	Nil	0%
	8429.40	- Tamping machines and road rollers:				
	8429.40.30 00	- - Tamping machines	u	5%	Nil	0%
	8429.40.40 00	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.30	8429.40.50 00	- - Other vibratory road rollers	u	25%	Nil	0%
	8429.40.90 00	- - Other	u	5%	Nil	0%
		- Mechanical shovels, excavators and shovel loaders:				
	8429.51.00 00	- - Front-end shovel loaders	u	10%	Nil	0%
	8429.52.00 00	- - Machinery with a 360° revolving superstructure	u	5%	Nil	0%
	8429.59.00 00	- - Other	u	10%	Nil	0%
		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 00	- Pile-drivers and pile-extractors	u	20%	Nil	0%
	8430.20.00 00	- Snow-ploughs and snow-blowers	u	Nil	Nil	0%
		- Coal or rock cutters and tunnelling machinery:				
	8430.31.00 00	- - Self-propelled	u	20%	Nil	0%
	8430.39.00 00	- - Other	u	20%	Nil	0%
		- Other boring or sinking machinery:				
	8430.41.00 00	- - Self-propelled	u	10%	Nil	0%
	8430.49	- - Other:				
	8430.49.10 00	- - - Wellhead platforms and integrated production modules for use in drilling operations	u	20%	Nil	0%
	8430.49.90 00	- - - Other	u	5%	Nil	0%
	8430.50.00 00	- Other machinery, self-propelled	u	20%	Nil	0%
		- Other machinery, not self-propelled:				
	8430.61.00 00	- - Tamping or compacting machinery	u	10%	Nil	0%
	8430.69.00 00	- - Other	u	20%	Nil	0%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.				
	8431.10	- Of machinery of heading 84.25:				
		- - Of electrically operated machines:				
	8431.10.13 00	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	kg	5%	Nil	0%
	8431.10.19 00	- - - Other	kg	5%	Nil	0%
		- - Of non-electrically operated machines:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8431.10.22 00	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	5%	Nil	0%
	8431.10.29 00	- - - Other	kg	5%	Nil	0%
	8431.20.00 00	- Of machinery of heading 84.27 - Of machinery of heading 84.28:	kg	5%	Nil	0%
	8431.31	- - Of lifts, skip hoists or escalators:				
	8431.31.10 00	- - - Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	kg	5%	Nil	0%
	8431.31.20 00	- - - Of goods of subheading 8428.10.10 or 8428.40.00	kg	5%	Nil	0%
	8431.39	- - Other:				
	8431.39.10 00	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	kg	Nil	Nil	0%
	8431.39.20 00	- - - Of goods of subheading 8428.90	kg	Nil	Nil	0%
	8431.39.40 00	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	Nil	Nil	0%
	8431.39.90 00	- - - Other - Of machinery of heading 84.26, 84.29 or 84.30:	kg	Nil	Nil	0%
	8431.41	- - Buckets, shovels, grabs and grips:				
	8431.41.10 00	- - - For machinery of heading 84.26	kg	5%	Nil	0%
	8431.41.90 00	- - - Other	kg	10%	Nil	0%
	8431.42.00 00	- - Bulldozer or angledozer blades	kg	10%	Nil	0%
	8431.43.00 00	- - Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	kg	10%	Nil	0%
	8431.49	- - Other:				
	8431.49.10 00	- - - Parts of machinery of heading 84.26	kg	5%	Nil	0%
	8431.49.20 00	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	kg	10%	Nil	0%
	8431.49.40 00	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	kg	10%	Nil	0%
	8431.49.50 00	- - - Of road rollers	kg	5%	Nil	0%
	8431.49.60 00	- - - Of goods of subheading 8430.20.00	kg	5%	Nil	0%
	8431.49.90 00	- - - Other	kg	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.				
	8432.10.00 00	- Ploughs	u	Nil	Nil	0%
		- Harrows, scarifiers, cultivators, weeders and hoes:				
	8432.21.00 00	- - Disc harrows	u	Nil	Nil	0%
	8432.29.00 00	- - Other	u	Nil	Nil	0%
	8432.30.00 00	- Seeders, planters and transplanters	u	Nil	Nil	0%
	8432.40.00 00	- Manure spreaders and fertiliser distributors	u	Nil	Nil	0%
	8432.80	- Other machinery:				
	8432.80.10 00	- - Agricultural or horticultural type	u	Nil	Nil	0%
	8432.80.20 00	- - Lawn or sports-ground rollers	u	Nil	Nil	0%
	8432.80.90 00	- - Other	u	Nil	Nil	0%
	8432.90	- Parts:				
	8432.90.10 00	- - Of machinery of subheading 8432.80.90	kg	Nil	Nil	0%
	8432.90.20 00	- - Of lawn or sports-ground rollers	kg	Nil	Nil	0%
	8432.90.90 00	- - Other	kg	Nil	Nil	0%
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 00	- - Powered, with the cutting device rotating in a horizontal plane	u	15%	Nil	0%
	8433.19	- - Other:				
	8433.19.10 00	- - - Not powered	u	15%	Nil	0%
	8433.19.90 00	- - - Other	u	15%	Nil	0%
	8433.20.00 00	- Other mowers, including cutter bars for tractor mounting	u	Nil	Nil	0%
	8433.30.00 00	- Other haymaking machinery	u	Nil	Nil	0%
	8433.40.00 00	- Straw or fodder balers, including pick-up balers	u	Nil	Nil	0%
		- Other harvesting machinery; threshing machinery:				
	8433.51.00 00	- - Combine harvester-threshers	u	Nil	Nil	0%
	8433.52.00 00	- - Other threshing machinery	u	Nil	Nil	0%
	8433.53.00 00	- - Root or tuber harvesting machines	u	Nil	Nil	0%
	8433.59	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.34	8433.59.10 00	- - - Cotton pickers and cotton gins	u	Nil	Nil	0%
	8433.59.90 00	- - - Other	u	Nil	Nil	0%
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:				
	8433.60.10 00	- - Electrically operated	u	Nil	Nil	0%
	8433.60.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8433.90	- Parts:				
	8433.90.10 00	- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	kg	30%	Nil	0%
	8433.90.20 00	- - Other, of goods of subheading 8433.11 or 8433.19.90	kg	Nil	Nil	0%
	8433.90.30 00	- - Other, of goods of subheading 8433.19.10	kg	Nil	Nil	0%
	8433.90.90 00	- - Other	kg	Nil	Nil	0%
		Milking machines and dairy machinery.				
	8434.10	- Milking machines:				
	8434.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8434.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8434.20	- Dairy machinery:				
	8434.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8434.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8434.90	- Parts:				
	8434.90.10 00	- - Of electrically operated machines	kg	Nil	Nil	0%
	8434.90.20 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.				
	8435.10	- Machinery:				
	8435.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8435.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8435.90	- Parts:				
	8435.90.10 00	- - Of electrically operated machines	kg	Nil	Nil	0%
	8435.90.20 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Machinery for preparing animal feeding stuffs:				
	8436.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8436.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Poultry-keeping machinery; poultry incubators and brooders:				
	8436.21	- - Poultry incubators and brooders:				
	8436.21.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8436.21.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8436.29	- - Other:				
	8436.29.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8436.29.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8436.80	- Other machinery:				
		- - Electrically operated:				
	8436.80.11 00	- - - Agricultural or horticultural type	u	Nil	Nil	0%
	8436.80.19 00	- - - Other	u	Nil	Nil	0%
		- - Not electrically operated:				
	8436.80.21 00	- - - Agricultural or horticultural type	u	Nil	Nil	0%
	8436.80.29 00	- - - Other	u	Nil	Nil	0%
		- Parts:				
	8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:				
	8436.91.10 00	- - - Of electrically operated machines and equipment	kg	Nil	Nil	0%
	8436.91.20 00	- - - Of non-electrically operated machines and equipment	kg	Nil	Nil	0%
	8436.99	- - Other:				
		- - - Of electrically operated machines and equipment:				
	8436.99.11 00	- - - - Agricultural or horticultural type	kg	Nil	Nil	0%
	8436.99.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Of non-electrically operated machines and equipment:				
	8436.99.21 00	- - - - Agricultural or horticultural type	kg	Nil	Nil	0%
	8436.99.29 00	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:				
	8437.10.10 00	- - For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	u	Nil	Nil	0%
	8437.10.20 00	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	Nil	Nil	0%
	8437.10.30 00	- - Other, electrically operated	u	Nil	Nil	0%
	8437.10.40 00	- - Other, not electrically operated	u	Nil	Nil	0%
	8437.80	- Other machinery:				
	8437.80.10 00	- - Rice hullers and cone type rice mills, electrically operated	u	Nil	Nil	0%
	8437.80.20 00	- - Rice hullers and cone type rice mills, not electrically operated	u	Nil	Nil	0%
	8437.80.30 00	- - Industrial type coffee and corn mills, electrically operated	u	Nil	Nil	0%
	8437.80.40 00	- - Industrial type coffee and corn mills, not electrically operated	u	Nil	Nil	0%
		- - Other, electrically operated:				
	8437.80.51 00	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	Nil	Nil	0%
	8437.80.59 00	- - - Other	u	Nil	Nil	0%
		- - Other, not electrically operated:				
	8437.80.61 00	- - - Polishing machines for rice, sifting and sieving machines, bran cleaner machines and husking machines	u	Nil	Nil	0%
	8437.80.69 00	- - - Other	u	Nil	Nil	0%
	8437.90	- Parts:				
		- - Of electrically operated machines:				
	8437.90.11 00	- - - Of machines of subheading 8437.10	kg	Nil	Nil	0%
	8437.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Of non-electrically operated machines:				
	8437.90.21 00	- - - Of machines of subheading 8437.10	kg	Nil	Nil	0%
	8437.90.29 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.				
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:				
	8438.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8438.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:				
	8438.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8438.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8438.30	- Machinery for sugar manufacture:				
	8438.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8438.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8438.40.00 00	- Brewery machinery	u	Nil	Nil	0%
	8438.50	- Machinery for the preparation of meat or poultry:				
	8438.50.10 00	- - Electrically operated	u	Nil	Nil	0%
	8438.50.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables:				
	8438.60.10 00	- - Electrically operated	u	Nil	Nil	0%
	8438.60.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8438.80	- Other machinery:				
		- - Coffee pulpers:				
	8438.80.11 00	- - - Electrically operated	u	Nil	Nil	0%
	8438.80.12 00	- - - Not electrically operated	u	Nil	Nil	0%
		- - Other:				
	8438.80.91 00	- - - Electrically operated	u	Nil	Nil	0%
	8438.80.92 00	- - - Not electrically operated	u	Nil	Nil	0%
	8438.90	- Parts:				
		- - Of electrically operated machines:				
	8438.90.11 00	- - - Of goods of subheading 8438.30.10	kg	Nil	Nil	0%
	8438.90.12 00	- - - Of coffee pulpers	kg	Nil	Nil	0%
	8438.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Of non-electrically operated machines:				
	8438.90.21 00	- - - Of goods of subheading 8438.30.20	kg	Nil	Nil	0%
	8438.90.22 00	- - - Of coffee pulpers	kg	Nil	Nil	0%
	8438.90.29 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.				
	8439.10.00 00	- Machinery for making pulp of fibrous cellulosic material	u	Nil	Nil	0%
	8439.20.00 00	- Machinery for making paper or paperboard	u	Nil	Nil	0%
	8439.30.00 00	- Machinery for finishing paper or paperboard	u	Nil	Nil	0%
		- Parts:				
	8439.91.00 00	- - Of machinery for making pulp of fibrous cellulosic material	kg	Nil	Nil	0%
84.40	8439.99.00 00	- - Other	kg	Nil	Nil	0%
		Book-binding machinery, including book-sewing machines.				
	8440.10	- Machinery:				
	8440.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8440.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8440.90	- Parts:				
84.41	8440.90.10 00	- - Of electrically operated machines	kg	Nil	Nil	0%
	8440.90.20 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%
		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
	8441.10	- Cutting machines:				
	8441.10.10	- - Electrically operated:				
	8441.10.10 10	- - - "Guillotines" and apparatus for cutting photographic prints on paper or paperboard mounts for photographs	u	Nil	Nil	0%
	8441.10.10 90	- - - Other	u	Nil	Nil	0%
	8441.10.20	- - Not electrically operated:				
	8441.10.20 10	- - - "Guillotines" and apparatus for cutting photographic prints on paper or paperboard mounts for photographs	u	Nil	Nil	0%
	8441.10.20 90	- - - Other	u	Nil	Nil	0%
	8441.20	- Machines for making bags, sacks or envelopes:				
	8441.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8441.20.20 00	- - Not electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.42	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:				
	8441.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8441.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:				
	8441.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8441.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8441.80	- Other machinery:				
	8441.80.10 00	- - Electrically operated	u	Nil	Nil	0%
	8441.80.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8441.90	- Parts:				
	8441.90.10	- - Of electrically operated machines:				
	8441.90.10 10	- - - For subheading 8441.10.10 10	kg	Nil	Nil	0%
	8441.90.10 90	- - - Other	kg	Nil	Nil	0%
	8441.90.20	- - Of non-electrically operated machines:				
	8441.90.20 10	- - - For subheading 8441.10.20 10	kg	Nil	Nil	0%
	8441.90.20 90	- - - Other	kg	Nil	Nil	0%
		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	- Machinery, apparatus and equipment:				
	8442.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8442.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8442.40	- Parts of the foregoing machinery, apparatus or equipment:				
	8442.40.10 00	- - Of electrically operated machines, apparatus or equipment	kg	Nil	Nil	0%
	8442.40.20 00	- - Of non-electrically operated machines, apparatus or equipment				
			kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.43	8442.50.00 00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	Nil	Nil	0%
		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.				
		- Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42:				
	8443.11.00 00	- - Offset printing machinery, reel-fed	u	Nil	Nil	0%
	8443.12.00 00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	Nil	Nil	0%
	8443.13.00 00	- - Other offset printing machinery	u	Nil	Nil	0%
	8443.14.00 00	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	u	Nil	Nil	0%
	8443.15.00 00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	Nil	Nil	0%
	8443.16.00 00	- - Flexographic printing machinery	u	Nil	Nil	0%
	8443.17.00 00	- - Gravure printing machinery	u	Nil	Nil	0%
	8443.19.00 00	- - Other	u	Nil	Nil	0%
		- Other printers, copying machines and facsimile machines, whether or not combined:				
	8443.31	- - 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:				
	8443.31.10 00	- - - Printer-copiers, printing by the ink-jet process	u	Nil	Nil	0%
	8443.31.20 00	- - - Printer-copiers, printing by the laser process	u	Nil	Nil	0%
	8443.31.30 00	- - - Combination printer-copier-facsimile machines	u	Nil	Nil	0%
	8443.31.90 00	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:				
	8443.32.10 00	- - - Dot matrix printers	u	Nil	Nil	0%
	8443.32.20 00	- - - Ink-jet printers	u	Nil	Nil	0%
	8443.32.30 00	- - - Laser printers	u	Nil	Nil	0%
	8443.32.40 00	- - - Facsimile machines	u	Nil	Nil	0%
	8443.32.50 00	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	u	Nil	Nil	0%
	8443.32.60 00	- - - Plotters	u	Nil	Nil	0%
	8443.32.90 00	- - - Other	u	Nil	Nil	0%
	8443.39	- - Other:				
		- - - Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process):				
	8443.39.11 00	- - - - Colour	u	Nil	Nil	0%
	8443.39.19 00	- - - - Other	u	Nil	Nil	0%
	8443.39.20 00	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	Nil	Nil	0%
	8443.39.30 00	- - - Other photocopying apparatus incorporating an optical system	u	Nil	Nil	0%
	8443.39.40 00	- - - Ink-jet printers	u	Nil	Nil	0%
	8443.39.90	- - - Other:				
	8443.39.90 20	- - - - Printing apparatus	u	Nil	Nil	0%
	8443.39.90 90	- - - - Other	u	Nil	Nil	0%
		- Parts and accessories:				
	8443.91.00 00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	Nil	Nil	0%
	8443.99	- - Other:				
	8443.99.10 00	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	u	Nil	Nil	0%
	8443.99.20 00	- - - Ink-filled printer cartridges	u	Nil	Nil	0%
	8443.99.30 00	- - - Paper feeders and sorters	u	Nil	Nil	0%
	8443.99.90	- - - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.44	8443.99.90 20	- - - - Parts for facsimile machine	kg	Nil	Nil	0%
	8443.99.90 90	- - - - Other	kg	Nil	Nil	0%
	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.				
	8444.00.10 00	- Electrically operated	u	Nil	Nil	0%
	8444.00.20 00	- Not electrically operated	u	Nil	Nil	0%
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	- - Carding machines:				
	8445.11.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8445.11.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8445.12	- - Combing machines:				
	8445.12.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8445.12.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8445.13	- - Drawing or roving machines:				
	8445.13.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8445.13.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8445.19	- - Other:				
	8445.19.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8445.19.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8445.20	- Textile spinning machines:				
	8445.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8445.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8445.30	- Textile doubling or twisting machines:				
	8445.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8445.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8445.40	- Textile winding (including weft-winding) or reeling machines:				
	8445.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8445.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8445.90	- Other:				
	8445.90.10 00	- - Electrically operated	u	Nil	Nil	0%
	8445.90.20 00	- - Not electrically operated	u	Nil	Nil	0%
84.46		Weaving machines (looms).				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.47	8446.10	- For weaving fabrics of a width not exceeding 30 cm:				
	8446.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8446.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:				
	8446.21.00 00	- - Power looms	u	Nil	Nil	0%
	8446.29.00 00	- - Other	u	Nil	Nil	0%
	8446.30.00 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	Nil	Nil	0%
		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.				
		- Circular knitting machines:				
	8447.11	- - With cylinder diameter not exceeding 165 mm:				
	8447.11.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8447.11.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8447.12	- - With cylinder diameter exceeding 165 mm:				
	8447.12.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8447.12.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8447.20	- Flat knitting machines; stitch-bonding machines:				
	8447.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8447.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8447.90	- Other:				
	8447.90.10 00	- - Electrically operated	u	Nil	Nil	0%
	8447.90.20 00	- - Not electrically operated	u	Nil	Nil	0%
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 headings 84.44, 84.45, 84.46 or 84.47:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.49	8448.11	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:				
	8448.11.10 00	- - - Electrically operated	kg	Nil	Nil	0%
	8448.11.20 00	- - - Not electrically operated	kg	Nil	Nil	0%
	8448.19	- - Other:				
	8448.19.10 00	- - - Electrically operated	kg	Nil	Nil	0%
	8448.19.20 00	- - - Not electrically operated	kg	Nil	Nil	0%
	8448.20.00 00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Nil	Nil	0%
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:				
	8448.31.00 00	- - Card clothing	kg	Nil	Nil	0%
	8448.32.00 00	- - Of machines for preparing textile fibres, other than card clothing	kg	Nil	Nil	0%
	8448.33.00 00	- - Spindles, spindle flyers, spinning rings and ring travellers	kg	Nil	Nil	0%
	8448.39.00 00	- - Other	kg	Nil	Nil	0%
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:				
	8448.42.00 00	- - Reeds for looms, healds and heald-frames	kg	Nil	Nil	0%
	8448.49	- - Other:				
	8448.49.10 00	- - - Shuttles	kg	Nil	Nil	0%
		- - - Other:				
	8448.49.91 00	- - - - Parts of electrically operated machines	kg	Nil	Nil	0%
	8448.49.92 00	- - - - Parts of non-electrically operated machines	kg	Nil	Nil	0%
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:				
	8448.51.00 00	- - Sinkers, needles and other articles used in forming stitches	kg	Nil	Nil	0%
	8448.59.00 00	- - Other	kg	Nil	Nil	0%
	8449.00	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.				
	8449.00.10 00	- Electrically operated	kg	Nil	Nil	0%
	8449.00.20 00	- Not electrically operated	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.50		Household or laundry-type washing machines, including machines which both wash and dry.				
	8450.11	- Machines, each of a dry linen capacity not exceeding 10 kg:				
	8450.11.10 00	- - Fully-automatic machines:				
	8450.11.90 00	- - - Each of a dry linen capacity not exceeding 6 kg	u	25%	Nil	0%
	8450.12.00 00	- - - Other	u	25%	Nil	0%
	8450.19	- - Other machines, with built-in centrifugal drier	u	25%	Nil	0%
	8450.19.10 00	- - Other:				
	8450.19.90 00	- - - Electrically operated	u	25%	Nil	0%
	8450.20.00 00	- - - Other	u	5%	Nil	0%
	8450.90	- Machines, each of a dry linen capacity exceeding 10 kg	u	Nil	Nil	0%
	8450.90.10 00	- Parts:				
	8450.90.20 00	- - Of machines of subheading 8450.20.00	kg	Nil	Nil	0%
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 00	- Dry-cleaning machines	u	Nil	Nil	0%
	8451.21.00 00	- Drying machines:				
	8451.29.00	- - Each of a dry linen capacity not exceeding 10 kg	u	Nil	Nil	0%
	8451.29.00 10	- - Other:				
	8451.29.00 90	- - - Industrial	u	Nil	Nil	0%
	8451.30	- - - Other	u	Nil	Nil	0%
	8451.30.10 00	- Ironing machines and presses (including fusing presses):				
	8451.30.90 00	- - Single roller type domestic ironing machines	u	20%	Nil	0%
	8451.40.00 00	- - Other	u	Nil	Nil	0%
		- Washing, bleaching or dyeing machines	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.52	8451.50.00 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	Nil	Nil	0%
	8451.80.00 00	- Other machinery	u	Nil	Nil	0%
	8451.90	- Parts:				
		- - Of machines of a dry linen capacity not exceeding 10 kg:				
	8451.90.11 00	- - - For domestic use	kg	30%	Nil	0%
	8451.90.19 00	- - - Other	kg	30%	Nil	0%
	8451.90.90	- - Other:				
	8451.90.90 10	- - - Of subheading 8451.29.00 90	kg	30%	Nil	0%
	8451.90.90 90	- - - Other	kg	Nil	Nil	0%
		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 00	- Sewing machines of the household type	u	17%	Nil	0%
		- Other sewing machines:				
	8452.21.00 00	- - Automatic units	u	Nil	Nil	0%
	8452.29.00 00	- - Other	u	Nil	Nil	0%
	8452.30.00 00	- Sewing machine needles	kg	Nil	Nil	0%
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:				
		- - Of machinery of subheading 8452.10.00:				
	8452.90.11 00	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	20%	Nil	0%
	8452.90.12 00	- - - Furniture, bases and covers and parts thereof	kg	20%	Nil	0%
	8452.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	8452.90.91 00	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	20%	Nil	0%
	8452.90.92 00	- - - Furniture, bases and covers and parts thereof	kg	20%	Nil	0%
	8452.90.99 00	- - - Other	kg	Nil	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.54	8453.10	- Machinery for preparing, tanning or working hides, skins or leather:				
	8453.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8453.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8453.20	- Machinery for making or repairing footwear:				
	8453.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8453.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8453.80	- Other machinery:				
	8453.80.10 00	- - Electrically operated	u	Nil	Nil	0%
	8453.80.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8453.90.00 00	- Parts	kg	Nil	Nil	0%
84.55		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
	8454.10.00 00	- Converters	u	Nil	Nil	0%
	8454.20.00 00	- Ingot moulds and ladles	u	Nil	Nil	0%
	8454.30.00 00	- Casting machines	u	Nil	Nil	0%
	8454.90.00 00	- Parts	kg	Nil	Nil	0%
		Metal-rolling mills and rolls therefor.				
	8455.10.00 00	- Tube mills	u	Nil	Nil	0%
		- Other rolling mills:				
84.56	8455.21.00 00	- - Hot or combination hot and cold	u	Nil	Nil	0%
	8455.22.00 00	- - Cold	u	Nil	Nil	0%
	8455.30.00 00	- Rolls for rolling mills	u	Nil	Nil	0%
	8455.90.00 00	- Other parts	kg	Nil	Nil	0%
		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 00	- Operated by laser or other light or photon beam processes	u	Nil	Nil	0%
	8456.20.00 00	- Operated by ultrasonic processes	u	Nil	Nil	0%
	8456.30.00 00	- Operated by electro-discharge processes	u	Nil	Nil	0%
	8456.90	- Other:				
	8456.90.10 00	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.57	8456.90.20 00	- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	u	Nil	Nil	0%
	8456.90.90 00	- - Other	u	Nil	Nil	0%
		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.				
	8457.10.00 00	- Machining centres	u	Nil	Nil	0%
	8457.20.00 00	- Unit construction machines (single station)	u	Nil	Nil	0%
84.58	8457.30.00 00	- Multi-station transfer machines	u	Nil	Nil	0%
		Lathes (including turning centres) for removing metal.				
		- Horizontal lathes:				
	8458.11.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8458.19	- - Other:				
	8458.19.10 00	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	u	Nil	Nil	0%
	8458.19.90 00	- - - Other	u	Nil	Nil	0%
		- Other lathes:				
	8458.91.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8458.99	- - Other:				
84.59	8458.99.10 00	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	u	Nil	Nil	0%
	8458.99.90 00	- - - Other	u	Nil	Nil	0%
		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	- Way-type unit head machines:				
	8459.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8459.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Other drilling machines:				
84.59	8459.21.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8459.29	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.60	8459.29.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8459.29.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Other boring-milling machines:				
	8459.31.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8459.39	- - Other:				
	8459.39.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8459.39.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8459.40	- Other boring machines:				
	8459.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8459.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Milling machines, knee-type:				
	8459.51.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8459.59	- - Other:				
	8459.59.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8459.59.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Other milling machines:				
	8459.61.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8459.69	- - Other:				
	8459.69.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8459.69.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8459.70	- Other threading or tapping machines:				
	8459.70.10 00	- - Electrically operated	u	Nil	Nil	0%
	8459.70.20 00	- - Not electrically operated	u	Nil	Nil	0%
		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 0.01 mm:				
	8460.11.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8460.19	- - Other:				
	8460.19.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8460.19.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:				
	8460.21.00 00	- - Numerically controlled	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.61	8460.29	- - Other:				
	8460.29.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8460.29.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Sharpening (tool or cutter grinding) machines:				
	8460.31	- - Numerically controlled:				
	8460.31.10 00	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	u	Nil	Nil	0%
	8460.31.90 00	- - - Other	u	Nil	Nil	0%
	8460.39	- - Other:				
	8460.39.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8460.39.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8460.40	- Honing or lapping machines:				
	8460.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8460.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8460.90	- Other:				
	8460.90.10 00	- - Electrically operated	u	Nil	Nil	0%
	8460.90.20 00	- - Not electrically operated	u	Nil	Nil	0%
		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	- Shaping or slotting machines:				
	8461.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8461.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8461.30	- Broaching machines:				
	8461.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8461.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8461.40	- Gear cutting, gear grinding or gear finishing machines:				
	8461.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8461.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8461.50	- Sawing or cutting-off machines:				
	8461.50.10 00	- - Electrically operated	u	Nil	Nil	0%
	8461.50.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8461.90	- Other:				
	8461.90.11 00	- - - Planing machines	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.62	8461.90.19 00	- - - Other	u	Nil	Nil	0%
		- - Not electrically operated:				
	8461.90.91 00	- - - Planing machines	u	Nil	Nil	0%
	8461.90.99 00	- - - Other	u	Nil	Nil	0%
		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	- Forging or die-stamping machines (including presses) and hammers:				
	8462.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8462.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Bending, folding, straightening or flattening machines (including presses):				
	8462.21.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8462.29	- - Other:				
	8462.29.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8462.29.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Shearing machines (including presses), other than combined punching and shearing machines:				
	8462.31.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8462.39	- - Other:				
	8462.39.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8461.39.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Punching or notching machines (including presses), including combined punching and shearing machines:				
	8462.41.00 00	- - Numerically controlled	u	Nil	Nil	0%
	8462.49	- - Other:				
	8462.49.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8462.49.20 00	- - - Not electrically operated	u	Nil	Nil	0%
		- Other:				
	8462.91.00 00	- - Hydraulic presses	u	Nil	Nil	0%
	8462.99	- - Other:				
	8462.99.10 00	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.63	8462.99.20 00	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	Nil	Nil	0%
	8462.99.50 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8462.99.60 00	- - - Other, not electrically operated	u	Nil	Nil	0%
		Other machine-tools for working metal or cermets, without removing material.				
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:				
	8463.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8463.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8463.20	- Thread rolling machines:				
	8463.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8463.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8463.30	- Machines for working wire:				
	8463.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8463.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8463.90	- Other:				
	8463.90.10 00	- - Electrically operated	u	Nil	Nil	0%
	8463.90.20 00	- - Not electrically operated	u	Nil	Nil	0%
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.				
	8464.10	- Sawing machines:				
	8464.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8464.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8464.20	- Grinding or polishing machines:				
	8464.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8464.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8464.90	- Other:				
	8464.90.10 00	- - Electrically operated	u	Nil	Nil	0%
	8464.90.20 00	- - Not electrically operated	u	Nil	Nil	0%
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 00	- Machines which can carry out different types of machining operations without tool change between such operations	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8465.91	- Other:				
	8465.91.10 00	- - Sawing machines:				
		- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	u	Nil	Nil	0%
	8465.91.20 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8465.91.90 00	- - - Other	u	Nil	Nil	0%
	8465.92	- - Planing, milling or moulding (by cutting) machines:				
	8465.92.10 00	- - - For routing printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates	u	Nil	Nil	0%
	8465.92.20 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8465.92.90 00	- - - Other	u	Nil	Nil	0%
	8465.93	- - Grinding, sanding or polishing machines:				
	8465.93.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8465.93.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8465.94	- - Bending or assembling machines:				
	8465.94.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8465.94.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8465.95	- - Drilling or morticing machines:				
	8465.95.10 00	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	u	Nil	Nil	0%
	8465.95.30 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8465.95.90 00	- - - Other	u	Nil	Nil	0%
	8465.96	- - Splitting, slicing or paring machines:				
	8465.96.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8465.96.20 00	- - - Not electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.66	8465.99	- - Other:				
	8465.99.30 00	- - - Lathes, electrically operated	u	Nil	Nil	0%
	8465.99.40 00	- - - Lathes, not electrically operated	u	Nil	Nil	0%
	8465.99.50 00	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit boards or printed wiring boards substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	u	Nil	Nil	0%
	8465.99.60 00	- - - Other, electrically operated	u	Nil	Nil	0%
	8465.99.90 00	- - - Other	u	Nil	Nil	0%
		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	- Tool holders and self-opening dieheads:				
	8466.10.10 00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	Nil	0%
	8466.10.90 00	- - Other	kg	Nil	Nil	0%
	8466.20	- Work holders:				
	8466.20.10 00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	Nil	0%
	8466.20.90 00	- - Other	kg	Nil	Nil	0%
	8466.30	- Dividing heads and other special attachments for machine-tools:				
	8466.30.10 00	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.67	8466.30.90 00	- - Other	kg	Nil	Nil	0%
		- Other:				
	8466.91.00 00	- - For machines of heading 84.64	kg	Nil	Nil	0%
	8466.92	- - For machines of heading 84.65:				
	8466.92.10 00	- - - For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	Nil	0%
	8466.92.90 00	- - - Other	kg	Nil	Nil	0%
	8466.93	- - For machines of headings 84.56 to 84.61:				
	8466.93.20 00	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	kg	Nil	Nil	0%
	8466.93.90 00	- - - Other	kg	Nil	Nil	0%
	8466.94.00 00	- - For machines of heading 84.62 or 84.63	kg	Nil	Nil	0%
		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.				
		- Pneumatic:				
	8467.11.00 00	- - Rotary type (including combined rotary-percussion)	u	Nil	Nil	0%
	8467.19.00 00	- - Other	u	Nil	Nil	0%
		- With self-contained electric motor:				
	8467.21.00 00	- - Drills of all kinds	u	Nil	Nil	0%
	8467.22.00 00	- - Saws	u	Nil	Nil	0%
	8467.29.00 00	- - Other	u	Nil	Nil	0%
		- Other tools:				
	8467.81.00 00	- - Chain saws	u	Nil	Nil	0%
	8467.89.00 00	- - Other	u	Nil	Nil	0%
		- Parts:				
	8467.91	- - Of chain saws:				
	8467.91.10 00	- - - Of electro-mechanical type	kg	Nil	Nil	0%
	8467.91.90 00	- - - Other	kg	Nil	Nil	0%
	8467.92.00 00	- - Of pneumatic tools	kg	Nil	Nil	0%
	8467.99	- - Other:				
	8467.99.10 00	- - - Of goods of subheadings 8467.21.00, 8467.22.00 or 8467.29.00	kg	Nil	Nil	0%
	8467.99.90 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Hand-held blow pipes	u	Nil	Nil	0%
	8468.20	- Other gas-operated machinery and apparatus:				
	8468.20.10 00	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	u	Nil	Nil	0%
	8468.20.90 00	- - Other	u	Nil	Nil	0%
	8468.80.00 00	- Other machinery and apparatus	u	Nil	Nil	0%
	8468.90	- Parts:				
	8468.90.10 00	- - Of goods of subheading 8468.10.00	kg	Nil	Nil	0%
	8468.90.20 00	- - Of goods of subheading 8468.20.10	kg	Nil	Nil	0%
	8468.90.90 00	- - Other	kg	Nil	Nil	0%
84.69	8469.00	Typewriters other than printers of heading 84.43; word-processing machines.				
	8469.00.10 00	- Word-processing machines	u	Nil	Nil	0%
	8469.00.90 00	- Other	u	Nil	Nil	0%
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 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	Nil	Nil	0%
		- Other electronic calculating machines:				
	8470.21.00 00	- - Incorporating a printing device	u	Nil	Nil	0%
	8470.29.00 00	- - Other	u	Nil	Nil	0%
	8470.30.00 00	- Other calculating machines	u	Nil	Nil	0%
	8470.50.00 00	- Cash registers	u	Nil	Nil	0%
	8470.90	- Other:				
	8470.90.10 00	- - Postage-franking machines	u	Nil	Nil	0%
	8470.90.20 00	- - Accounting machines	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.71	8470.90.90 00	- - Other	u	Nil	Nil	0%
		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	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:				
	8471.30.10 00	- - Handheld computers including palmtops and personal digital assistants (PDAs)	u	Nil	Nil	0%
	8471.30.20 00	- - Laptops including notebooks and subnotebooks	u	Nil	Nil	0%
	8471.30.90 00	- - Other	u	Nil	Nil	0%
		- Other automatic data processing machines:				
	8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:				
	8471.41.10 00	- - - Personal computers excluding portable computers of subheading 8471.30	u	Nil	Nil	0%
	8471.41.90 00	- - - Other	u	Nil	Nil	0%
	8471.49	- - Other, presented in the form of systems:				
	8471.49.10 00	- - - Personal computers excluding portable computers of subheading 8471.30	u	Nil	Nil	0%
	8471.49.90 00	- - - Other	u	Nil	Nil	0%
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:				
	8471.50.10 00	- - Processing units for personal (including portable) computers	u	Nil	Nil	0%
	8471.50.90 00	- - Other	u	Nil	Nil	0%
	8471.60	- Input or output units, whether or not containing storage units in the same housing:				
	8471.60.30 00	- - Computer keyboards	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.72	8471.60.40 00	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens	u	Nil	Nil	0%
	8471.60.90 00	- - Other	u	Nil	Nil	0%
	8471.70	- Storage units:				
	8471.70.10 00	- - Floppy disk drives	u	Nil	Nil	0%
	8471.70.20 00	- - Hard disk drives	u	Nil	Nil	0%
	8471.70.30 00	- - Tape drives	u	Nil	Nil	0%
	8471.70.40 00	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	u	Nil	Nil	0%
	8471.70.50 00	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	u	Nil	Nil	0%
		- - Other:				
	8471.70.91 00	- - - Automated backup systems	u	Nil	Nil	0%
	8471.70.99 00	- - - Other	u	Nil	Nil	0%
	8471.80	- Other units of automatic data processing machines:				
	8471.80.10 00	- - Control and adaptor units	u	Nil	Nil	0%
	8471.80.70 00	- - Sound cards or video cards	u	Nil	Nil	0%
	8471.80.90 00	- - Other	u	Nil	Nil	0%
	8471.90	- Other:				
	8471.90.10 00	- - Bar code readers	u	Nil	Nil	0%
	8471.90.20 00	- - Optical character readers, document or image scanners	u	Nil	Nil	0%
	8471.90.90 00	- - Other	u	Nil	Nil	0%
		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	- Duplicating machines:				
	8472.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8472.10.20 00	- - Not electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.73	8472.30	- 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:				
	8472.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8472.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8472.90	- Other:				
	8472.90.10 00	- - Automatic teller machines	u	Nil	Nil	0%
	8472.90.20 00	- - Electronic fingerprint identification systems	u	Nil	Nil	0%
	8472.90.30 00	- - Other, electrically operated	u	Nil	Nil	0%
	8472.90.90 00	- - Other, not electrically operated	u	Nil	Nil	0%
		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.				
	8473.10	- Parts and accessories of the machines of heading 84.69:				
	8473.10.10 00	- - Printed circuit assemblies for word-processing machines	kg	Nil	Nil	0%
	8473.10.90 00	- - Other	kg	Nil	Nil	0%
		- Parts and accessories of the machines of heading 84.70:				
	8473.21.00 00	- - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	kg	Nil	Nil	0%
	8473.29.00 00	- - Other	kg	Nil	Nil	0%
	8473.30	- Parts and accessories of the machines of heading 84.71:				
	8473.30.10 00	- - Assembled printed circuit boards	kg	Nil	Nil	0%
	8473.30.90 00	- - Other	kg	Nil	Nil	0%
	8473.40	- Parts and accessories of the machines of heading 84.72:				
		- - For electrically operated machines:				
	8473.40.11 00	- - - Parts, including printed circuit assemblies for automatic teller machines	kg	Nil	Nil	0%
	8473.40.19 00	- - - Other	kg	Nil	Nil	0%
	8473.40.20 00	- - For non-electrically operated machines	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.74	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:				
		- - For electrically operated machines:				
	8473.50.11 00	- - - Suitable for use with the machines of heading 84.71	kg	Nil	Nil	0%
	8473.50.19 00	- - - Other	kg	Nil	Nil	0%
	8473.50.20 00	- - For non-electrically operated machines	kg	Nil	Nil	0%
		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	- Sorting, screening, separating or washing machines:				
	8474.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8474.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8474.20	- Crushing or grinding machines:				
		- - Electrically operated:				
	8474.20.11 00	- - - For stone	u	Nil	Nil	0%
	8474.20.19 00	- - - Other	u	Nil	Nil	0%
		- - Not electrically operated:				
	8474.20.21 00	- - - For stone	u	Nil	Nil	0%
	8474.20.29 00	- - - Other	u	Nil	Nil	0%
		- Mixing or kneading machines:				
	8474.31	- - Concrete or mortar mixers:				
	8474.31.10 00	- - - Electrically operated	u	20%	Nil	0%
	8474.31.20 00	- - - Not electrically operated	u	20%	Nil	0%
	8474.32	- - Machines for mixing mineral substances with bitumen:				
		- - - Electrically operated:				
	8474.32.11 00	- - - - Of an output capacity not exceeding 80 t /h	u	Nil	Nil	0%
	8474.32.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Not electrically operated:				
	8474.32.21 00	- - - - Of an output capacity not exceeding 80 t /h	u	Nil	Nil	0%
	8474.32.29 00	- - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.75	8474.39	- - Other:				
	8474.39.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8474.39.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8474.80	- Other machinery:				
	8474.80.10 00	- - Electrically operated	u	Nil	Nil	0%
	8474.80.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8474.90	- Parts:				
	8474.90.10 00	- - Of electrically operated machines	kg	Nil	Nil	0%
	8474.90.20 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%
		Machines for assembling electric or electronic lamps, tubes or valves or flashbulb, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:				
	8475.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8475.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Machines for manufacturing or hot working glass or glassware:				
84.76	8475.21.00 00	- - Machines for making optical fibres and preforms thereof	u	Nil	Nil	0%
	8475.29.00 00	- - Other	u	Nil	Nil	0%
	8475.90	- Parts:				
	8475.90.10 00	- - Of electrically operated machines	kg	Nil	Nil	0%
	8475.90.20 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%
		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.				
		- Automatic beverage-vending machines:				
	8476.21.00 00	- - Incorporating heating or refrigerating devices	u	Nil	Nil	0%
	8476.29.00 00	- - Other	u	Nil	Nil	0%
		- Other machines:				
	8476.81.00 00	- - Incorporating heating or refrigerating devices	u	Nil	Nil	0%
	8476.89.00 00	- - Other	u	Nil	Nil	0%
	8476.90.00	- Parts:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.77	8476.90.00 10	- - Of electrically operated machines incorporating heating or refrigerating devices	kg	Nil	Nil	0%
	8476.90.00 90	- - Other	kg	Nil	Nil	0%
		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	- Injection-moulding machines:				
	8477.10.10 00	- - For moulding rubber	u	Nil	Nil	0%
		- - For moulding plastics:				
	8477.10.31 00	- - - Poly (vinyl chloride) injection moulding machines	u	Nil	Nil	0%
	8477.10.39 00	- - - Other	u	Nil	Nil	0%
	8477.20	- Extruders:				
	8477.20.10 00	- - For extruding rubber	u	Nil	Nil	0%
	8477.20.20 00	- - For extruding plastics	u	Nil	Nil	0%
	8477.30.00 00	- Blow moulding machines	u	Nil	Nil	0%
	8477.40	- Vacuum moulding machines and other thermoforming machines:				
	8477.40.10 00	- - For moulding or forming rubber	u	Nil	Nil	0%
	8477.40.20 00	- - For moulding or forming plastics	u	Nil	Nil	0%
		- Other machinery for moulding or otherwise forming:				
	8477.51.00 00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	Nil	Nil	0%
	8477.59	- - Other:				
	8477.59.10 00	- - - For rubber	u	Nil	Nil	0%
	8477.59.20 00	- - - For plastics	u	Nil	Nil	0%
	8477.80	- Other machinery:				
	8477.80.10 00	- - For working rubber or for the manufacture of products from rubber, electrically operated	u	Nil	Nil	0%
	8477.80.20 00	- - For working rubber or for the manufacture of products from rubber, not electrically operated	u	Nil	Nil	0%
		- - For working plastics or for the manufacture of products from plastics, electrically operated:				
	8477.80.31 00	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards	u	Nil	Nil	0%
	8477.80.39 00	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.78	8477.80.40 00	- - For working plastics or for the manufacture of products from plastics, not electrically operated	u	Nil	Nil	0%
	8477.90	- Parts:				
	8477.90.10 00	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	Nil	Nil	0%
	8477.90.20 00	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	Nil	Nil	0%
	8477.90.32 00	- - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:				
		- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	kg	Nil	Nil	0%
	8477.90.39 00	- - - Other	kg	Nil	Nil	0%
	8477.90.40 00	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	Nil	Nil	0%
		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
	8478.10	- Machinery:				
	8478.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8478.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8478.90	- Parts:				
	8478.90.10 00	- - Of electrically operated machines	kg	Nil	Nil	0%
	8478.90.20 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
	8479.10	- Machinery for public works, building or the like:				
	8479.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	8479.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8479.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	8479.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:				
	8479.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	8479.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8479.40	- Rope or cable-making machines:				
	8479.40.10 00	- - Electrically operated	u	Nil	Nil	0%
	8479.40.20 00	- - Not electrically operated	u	Nil	Nil	0%
	8479.50.00 00	- Industrial robots, not elsewhere specified or included	u	Nil	Nil	0%
	8479.60.00 00	- Evaporative air coolers	u	Nil	Nil	0%
		- Passenger boarding bridges:				
	8479.71.00 00	- - Of a kind used in airports	u	Nil	Nil	0%
	8479.79.00 00	- - Other	u	Nil	Nil	0%
		- Other machines and mechanical appliances:				
	8479.81	- - For treating metal, including electric wire coil-winders:				
	8479.81.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8479.81.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:				
	8479.82.10 00	- - - Electrically operated	u	Nil	Nil	0%
	8479.82.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	8479.89	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.80	8479.89.20 00	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	u	Nil	Nil	0%
	8479.89.30	- - - Other, electrically operated:				
	8479.89.30 10	- - - - Automatic service-vending machines	u	Nil	Nil	0%
	8479.89.30 20	- - - - Optical disc mastering and replicating machines	u	Nil	Nil	0%
	8479.89.30 90	- - - - Other	u	Nil	Nil	0%
	8479.89.40 00	- - - Other, not electrically operated	u	Nil	Nil	0%
	8479.90	- Parts:				
	8479.90.20 00	- - Of goods of subheading 8479.89.20	kg	Nil	Nil	0%
	8479.90.30 00	- - Of other electrically operated machines	kg	Nil	Nil	0%
	8479.90.40 00	- - Of non-electrically operated machines	kg	Nil	Nil	0%
		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 00	- Moulding boxes for metal foundry	kg	Nil	Nil	0%
	8480.20.00 00	- Mould bases	kg	Nil	Nil	0%
	8480.30	- Moulding patterns:				
	8480.30.10 00	- - Of copper	kg	Nil	Nil	0%
	8480.30.90 00	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.81	8480.41.00 00	- Moulds for metal or metal carbides:				
	8480.49.00 00	- - Injection or compression types	kg	Nil	Nil	0%
	8480.50.00 00	- - Other	kg	Nil	Nil	0%
	8480.60.00 00	- Moulds for glass	kg	Nil	Nil	0%
	8480.71	- Moulds for mineral materials	kg	Nil	Nil	0%
	8480.71.10 00	- Moulds for rubber or plastics:				
	8480.71.90 00	- - Injection or compression types:				
	8480.79	- - - Moulds for footwear soles	kg	Nil	Nil	0%
	8480.79.10 00	- - - Other	kg	Nil	Nil	0%
	8480.79.90 00	- - Other:				
		- - - Moulds for footwear soles	kg	Nil	Nil	0%
		- - - Other	kg	Nil	Nil	0%
		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	- Pressure-reducing valves:				
	8481.10.11 00	- - Of iron or steel:				
		- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40 cm	kg	20%	Nil	0%
	8481.10.19 00	- - - Other	kg	Nil	Nil	0%
		- - Of copper or copper alloys:				
	8481.10.21 00	- - - With an internal diameter of 2.5 cm or less	kg	25%	Nil	0%
	8481.10.22 00	- - - With an internal diameter of over 2.5 cm	kg	Nil	Nil	0%
		- - Other:				
	8481.10.91 00	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil	0%
	8481.10.99	- - - Other:				
	8481.10.99 10	- - - - Of other plastics	kg	Nil	Nil	0%
	8481.10.99 90	- - - - Other	kg	Nil	Nil	0%
	8481.20	- Valves for oleohydraulic or pneumatic transmissions:				
	8481.20.10	- - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm:				
	8481.20.10 10	- - - Of iron or steel	kg	20%	Nil	0%
	8481.20.10 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8481.20.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm:				
	8481.20.20 10	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	25%	Nil	0%
	8481.20.20 20	- - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil	0%
	8481.20.90	- - Other:				
	8481.20.90 10	- - - Of other iron or steel	kg	Nil	Nil	0%
	8481.20.90 22	- - - Of copper or copper alloys with an internal diameter of over 2.5 cm	kg	Nil	Nil	0%
	8481.20.90 40	- - - Other, of plastics	kg	Nil	Nil	0%
	8481.20.90 90	- - - Other	kg	Nil	Nil	0%
	8481.30	- Check (nonreturn) valves:				
	8481.30.10 00	- - Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	kg	Nil	Nil	0%
	8481.30.20 00	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	25%	Nil	0%
	8481.30.30 00	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	kg	Nil	Nil	0%
	8481.30.90	- - Other:				
		- - - Of plastics:				
	8481.30.90 51	- - - - With an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil	0%
	8481.30.90 59	- - - - Other	kg	Nil	Nil	0%
	8481.30.90 60	- - - Of other iron or steel	kg	Nil	Nil	0%
	8481.30.90 70	- - - Of copper or copper alloys, with an internal diameter of over 2.5 cm	kg	Nil	Nil	0%
	8481.30.90 90	- - - Other	kg	Nil	Nil	0%
	8481.40	- Safety or relief valves:				
	8481.40.10 00	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	25%	Nil	0%
	8481.40.20 00	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	kg	Nil	Nil	0%
	8481.40.90	- - Other:				
	8481.40.90 10	- - - Of iron or steel	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8481.40.90 20	- - - Of copper or copper alloys, with an internal diameter over 2.5 cm	kg	Nil	Nil	0%
		- - - Of other plastics:				
	8481.40.90 41	- - - - With an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil	0%
	8481.40.90 49	- - - - Other	kg	Nil	Nil	0%
	8481.40.90 90	- - - Other	kg	Nil	Nil	0%
	8481.80	- Other appliances:				
		- - Valves for inner tubes:				
	8481.80.11 00	- - - Of copper or copper alloys	kg	10%	Nil	0%
	8481.80.12	- - - Of other materials:				
	8481.80.12 10	- - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.12 90	- - - - Other	kg	Nil	Nil	0%
		- - Valves for tubeless tyres:				
	8481.80.13 00	- - - Of copper or copper alloys	kg	10%	Nil	0%
	8481.80.14	- - - Of other materials:				
	8481.80.14 10	- - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.14 90	- - - - Other	kg	Nil	Nil	0%
		- - LPG cylinder valves of copper or copper alloys, having the following dimensions:				
	8481.80.21 00	- - - Having inlet or outlet internal diameters not exceeding 2.5 cm	kg	25%	Nil	0%
	8481.80.22 00	- - - Having inlet or outlet internal diameters exceeding 2.5 cm	kg	Nil	Nil	0%
	8481.80.30	- - Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges:				
	8481.80.30 10	- - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.30 20	- - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.30 90	- - - Other	kg	Nil	Nil	0%
		- - Soda water bottle valves; gas operated beer dispensing units:				
	8481.80.41 00	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.49	- - - Other:				
	8481.80.49 10	- - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.49 20	- - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.49 40	- - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.49 90	- - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8481.80.51 00	- - Mixing taps and valves: - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.59	- - - Other:				
	8481.80.59 10	- - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.59 21	- - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.59 22	- - - - Of copper or copper alloys, with an internal diameter over 2.5 cm	kg	Nil	Nil	0%
	8481.80.59 40	- - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.59 90	- - - - Other	kg	Nil	Nil	0%
		- - Water pipeline valves:				
		- - - Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more:				
	8481.80.61 00	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	20%	Nil	0%
	8481.80.62 00	- - - - Other	kg	Nil	Nil	0%
	8481.80.63	- - - Other:				
	8481.80.63 10	- - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.63 20	- - - - Of copper or copper alloys, with an internal diameter over 2.5 cm	kg	Nil	Nil	0%
	8481.80.63 90	- - - - Other	kg	Nil	Nil	0%
		- - Hog nipple waterers:				
	8481.80.64 00	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.65	- - - Other:				
	8481.80.65 10	- - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.65 20	- - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.65 40	- - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.65 90	- - - - Other	kg	Nil	Nil	0%
		- - Nipple joint valves:				
	8481.80.66 00	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.67	- - - Other:				
	8481.80.67 10	- - - - Of iron or steel	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8481.80.67 20	- - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.67 40	- - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.67 90	- - - - Other	kg	Nil	Nil	0%
		- - Other:				
		- - - Ball valves:				
	8481.80.71 00	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.72	- - - - Other:				
	8481.80.72 10	- - - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.72 21	- - - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.72 22	- - - - - Of copper or copper alloys, with an internal diameter over 2.5 cm	kg	Nil	Nil	0%
	8481.80.72 40	- - - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.72 90	- - - - - Other	kg	Nil	Nil	0%
		- - - Gate valves, manually operated, of iron or steel, having the following dimensions:				
	8481.80.73 00	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	kg	20%	Nil	0%
	8481.80.74 00	- - - - Having inlet and outlet internal diameters of more than 40 cm	kg	Nil	Nil	0%
		- - - Manifold valves:				
	8481.80.75 00	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.76	- - - - Other:				
	8481.80.76 10	- - - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.76 21	- - - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.76 22	- - - - - Of copper or copper alloys, with an internal diameter over 2.5 cm	kg	Nil	Nil	0%
	8481.80.76 40	- - - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.76 90	- - - - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8481.80.81 00	- - - Pneumatically controlled valves: - - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	25%	Nil	0%
	8481.80.82	- - - - Other:				
	8481.80.82 10	- - - - - Of iron or steel	kg	Nil	Nil	0%
	8481.80.82 21	- - - - - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.82 22	- - - - - Of copper or copper alloys, with an internal diameter over 2.5 cm	kg	Nil	Nil	0%
	8481.80.82 40	- - - - - Of other plastics	kg	Nil	Nil	0%
	8481.80.82 90	- - - - - Other	kg	Nil	Nil	0%
	8481.80.83 00	- - - Other valves of plastics: - - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	kg	25%	Nil	0%
	8481.80.84 00	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm - - - - Other:	kg	Nil	Nil	0%
	8481.80.87 00	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	kg	Nil	Nil	0%
	8481.80.88 00	- - - - - Other	kg	Nil	Nil	0%
	8481.80.89	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel:				
	8481.80.89 10	- - - - Of stainless steel	kg	Nil	Nil	0%
	8481.80.89 20	- - - - Of nickel	kg	Nil	Nil	0%
	8481.80.91 00	- - - Other: - - - - Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	kg	25%	Nil	0%
	8481.80.92 00	- - - - Other: - - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	kg	Nil	Nil	0%
	8481.80.99	- - - - - Other:				
	8481.80.99 10	- - - - - - Of iron or steel	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.82	8481.80.99 20	- - - - - Water taps of copper or copper alloy, of over 2.5 cm in internal diameter	kg	Nil	Nil	0%
	8481.80.99 30	- - - - - Other, of copper or copper alloy, with an internal diameter of 2.5 cm or less	kg	Nil	Nil	0%
	8481.80.99 40	- - - - - Other, of copper or copper alloy, with an internal diameter of over 2.5 cm	kg	Nil	Nil	0%
	8481.80.99 90	- - - - - Other	kg	Nil	Nil	0%
	8481.90	- Parts:				
	8481.90.10 00	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	kg	20%	Nil	0%
		- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:				
	8481.90.21 00	- - - Bodies, for water taps	kg	25%	Nil	0%
	8481.90.22 00	- - - Bodies, for liquefied petroleum gas (LPG) cylinder valves	kg	25%	Nil	0%
	8481.90.23 00	- - - Bodies, other	kg	Nil	Nil	0%
	8481.90.29 00	- - - Other	kg	25%	Nil	0%
		- - Valves bodies or stems of inner tube or tubeless tyre valves:				
	8481.90.31 00	- - - Of copper or copper alloys	kg	10%	Nil	0%
	8481.90.39 00	- - - Other	kg	5%	Nil	0%
		- - Valves cores of inner tube or tubeless tyre valves:				
	8481.90.41 00	- - - Of copper or copper alloys	kg	Nil	Nil	0%
	8481.90.49 00	- - - Other	kg	5%	Nil	0%
	8481.90.90 00	- - Other	kg	5%	Nil	0%
		Ball or roller bearings.				
	8482.10.00 00	- Ball bearings	u	Nil	Nil	0%
	8482.20.00 00	- Tapered roller bearings, including cone and tapered roller assemblies	u	Nil	Nil	0%
	8482.30.00 00	- Spherical roller bearings	u	Nil	Nil	0%
	8482.40.00 00	- Needle roller bearings	u	Nil	Nil	0%
	8482.50.00 00	- Other cylindrical roller bearings	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.83	8482.80.00 00	- Other, including combined ball/roller bearings	u	Nil	Nil	0%
		- Parts:				
	8482.91.00 00	- - Balls, needles and rollers	kg	Nil	Nil	0%
	8482.99.00 00	- - Other	kg	Nil	Nil	0%
		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	- Transmission shafts (including cam shafts and crank shafts) and cranks:				
	8483.10.10 00	- - For machinery of heading 84.29 or 84.30	u	5%	Nil	0%
		- - Cam shafts and crank shafts for engines of vehicles of Chapter 87:				
	8483.10.24 00	- - - For vehicles of heading 87.11	u	5%	Nil	0%
		- - - Other:				
	8483.10.25 00	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	u	5%	Nil	0%
	8483.10.26 00	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	5%	Nil	0%
	8483.10.27 00	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	u	5%	Nil	0%
		- - For marine propulsion engines:				
	8483.10.31 00	- - - Of an output not exceeding 22.38 kW	u	5%	Nil	0%
	8483.10.39 00	- - - Other	u	5%	Nil	0%
	8483.10.90 00	- - Other	u	5%	Nil	0%
	8483.20	- Bearing housings, incorporating ball or roller bearings:				
	8483.20.20 00	- - For machinery of heading 84.29 or 84.30	u	5%	Nil	0%
	8483.20.30 00	- - For engines of vehicles of Chapter 87	u	5%	Nil	0%
	8483.20.90 00	- - Other	u	5%	Nil	0%
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.84	8483.30.20 00	- - For machinery of heading 84.29 or 84.30	u	5%	Nil	0%
	8483.30.30 00	- - For engines of vehicles of Chapter 87	u	5%	Nil	0%
	8483.30.90 00	- - Other	u	5%	Nil	0%
	8483.40	- 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:				
	8483.40.20 00	- - For marine vessels	u	5%	Nil	0%
	8483.40.30 00	- - For machinery of heading 84.29 or 84.30	u	5%	Nil	0%
	8483.40.90 00	- - Other	u	5%	Nil	0%
	8483.50.00 00	- Flywheels and pulleys, including pulley blocks	u	5%	Nil	0%
	8483.60.00 00	- Clutches and shaft couplings (including universal joints)	u	5%	Nil	0%
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:				
		- - Parts of goods of subheading 8483.10:				
	8483.90.11 00	- - - For tractors of subheading 8701.10 or 8701.90	kg	5%	Nil	0%
	8483.90.13 00	- - - For other tractors of heading 87.01	kg	5%	Nil	0%
	8483.90.14 00	- - - For goods of heading 87.11	kg	5%	Nil	0%
	8483.90.15 00	- - - For other goods of Chapter 87	kg	5%	Nil	0%
	8483.90.19 00	- - - Other	kg	5%	Nil	0%
		- - Other:				
	8483.90.91 00	- - - For goods of subheading 8701.10 or 8701.90	kg	5%	Nil	0%
	8483.90.93 00	- - - For other tractors of heading 87.01	kg	5%	Nil	0%
	8483.90.94 00	- - - For goods of heading 87.11	kg	5%	Nil	0%
	8483.90.95 00	- - - For other goods of Chapter 87	kg	5%	Nil	0%
	8483.90.99 00	- - - Other	kg	5%	Nil	0%
		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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.86	8484.10.00 00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	5%	Nil	0%
	8484.20.00 00	- Mechanical seals	kg	5%	Nil	0%
	8484.90.00 00	- Other	kg	5%	Nil	0%
		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	- Machines and apparatus for the manufacture of boules or wafers:				
	8486.10.10 00	- - Apparatus for rapid heating of semiconductor wafers	u	Nil	Nil	0%
	8486.10.20 00	- - Spin dryers for semiconductor wafer processing	u	Nil	Nil	0%
	8486.10.30 00	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	u	Nil	Nil	0%
	8486.10.40 00	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	Nil	Nil	0%
	8486.10.50 00	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	u	Nil	Nil	0%
	8486.10.60 00	- - Apparatus for growing or pulling monocrystal semiconductor boules	u	Nil	Nil	0%
	8486.10.90 00	- - Other	u	Nil	Nil	0%
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:				
		- - Film formation equipment:				
	8486.20.11 00	- - - Chemical vapour deposition apparatus for semiconductor production	u	Nil	Nil	0%
	8486.20.12 00	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8486.20.13 00	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	u	Nil	Nil	0%
	8486.20.19 00	- - - Other	u	Nil	Nil	0%
	8486.20.21 00	- - - Doping equipment: - - - Ion implanters for doping semiconductor materials	u	Nil	Nil	0%
	8486.20.29 00	- - - Other	u	Nil	Nil	0%
	8486.20.31 00	- - - Etching and stripping equipment: - - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	u	Nil	Nil	0%
	8486.20.32 00	- - - Equipment for dry-etching patterns on semiconductor materials	u	Nil	Nil	0%
	8486.20.33 00	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	u	Nil	Nil	0%
	8486.20.39 00	- - - Other	u	Nil	Nil	0%
	8486.20.41 00	- - - Lithography equipment: - - - Direct write-on-wafer apparatus	u	Nil	Nil	0%
	8486.20.42 00	- - - Step and repeat aligners	u	10%	Nil	0%
	8486.20.49 00	- - - Other	u	Nil	Nil	0%
	8486.20.51 00	- - - Equipment for developing exposed wafers: - - - Dicing machines for scribing or scoring semiconductor wafers	u	Nil	Nil	0%
	8486.20.59 00	- - - Other	u	Nil	Nil	0%
	8486.20.91 00	- - - Other: - - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	u	Nil	Nil	0%
	8486.20.92 00	- - - Machines for bending, folding and straightening semiconductor leads	u	Nil	Nil	0%
			u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8486.20.93 00	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	Nil	Nil	0%
	8486.20.94 00	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	Nil	Nil	0%
	8486.20.95 00	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	u	Nil	Nil	0%
	8486.20.99 00	- - - Other	u	Nil	Nil	0%
	8486.30	- Machines and apparatus for the manufacture of flat panel displays:				
	8486.30.10 00	- - Apparatus for dry etching patterns on flat panel display substrates	u	Nil	Nil	0%
	8486.30.20 00	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	u	Nil	Nil	0%
	8486.30.30 00	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	u	Nil	Nil	0%
	8486.30.90 00	- - Other	u	Nil	Nil	0%
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:				
	8486.40.10 00	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	u	Nil	Nil	0%
	8486.40.20 00	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	u	Nil	Nil	0%
	8486.40.30 00	- - Moulds for manufacture of semiconductor devices	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8486.40.40 00	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	Nil	0%
	8486.40.50 00	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	Nil	0%
	8486.40.60 00	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	Nil	0%
	8486.40.70 00	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	Nil	Nil	0%
	8486.40.90 00	- - Other	u	Nil	Nil	0%
	8486.90	- Parts and accessories: - - Of machines and apparatus for the manufacture of boules or wafers:				
	8486.90.11 00	- - - Of apparatus for rapid heating of semiconductor wafers	u	Nil	Nil	0%
	8486.90.12 00	- - - Of spin dryers for semiconductor wafer processing	u	Nil	Nil	0%
	8486.90.13 00	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	u	Nil	Nil	0%
	8486.90.14 00	- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips: - - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	u	Nil	Nil	0%
	8486.90.15 00	- - - - Other	u	Nil	Nil	0%
	8486.90.16 00	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8486.90.17 00	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	u	Nil	Nil	0%
	8486.90.19 00	- - - Other	u	Nil	Nil	0%
		- - - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:				
	8486.90.21 00	- - - Of chemical vapour deposition apparatus for semiconductor production	u	Nil	Nil	0%
	8486.90.22 00	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	u	Nil	Nil	0%
	8486.90.23 00	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	u	Nil	Nil	0%
		- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:				
	8486.90.24 00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	u	Nil	Nil	0%
	8486.90.25 00	- - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:				
	8486.90.26 00	- - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	u	Nil	Nil	0%
	8486.90.27 00	- - - - Other	u	Nil	Nil	0%
	8486.90.28 00	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	Nil	Nil	0%
	8486.90.29 00	- - - Other	u	Nil	Nil	0%
		- - Of machines and apparatus for the manufacture of flat panel displays:				
	8486.90.31 00	- - - Of apparatus for dry etching patterns on flat panel display substrates	u	Nil	Nil	0%
		- - - Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:				
	8486.90.32 00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	u	Nil	Nil	0%
	8486.90.33 00	- - - - Other	u	Nil	Nil	0%
	8486.90.34 00	- - - Of chemical vapour deposition apparatus for flat panel display production	u	Nil	Nil	0%
	8486.90.35 00	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
84.87	8486.90.36 00	- - - Of apparatus for physical deposition on flat panel display substrates	u	Nil	Nil	0%
	8486.90.39 00	- - - Other	u	Nil	Nil	0%
		- - - Of machines or apparatus specified in Note 9 (C) to this Chapter:				
	8486.90.41 00	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	u	Nil	Nil	0%
	8486.90.42 00	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	u	Nil	Nil	0%
	8486.90.43 00	- - - Of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	u	Nil	Nil	0%
	8486.90.44 00	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	Nil	0%
	8486.90.45 00	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	Nil	0%
	8486.90.46 00	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	u	Nil	Nil	0%
	8486.90.49 00	- - - Other	u	Nil	Nil	0%
		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.				
	8487.10.00 00	- Ships' or boats' propellers and blades therefor	kg	Nil	Nil	0%
	8487.90.00	- Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8487.90.00 10	- - Oil seal rings	kg	Nil	Nil	0%
	8487.90.00 90	- - Other	kg	Nil	Nil	0%

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

Chapter 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 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
4. For the purposes of heading 85.23:
 - (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, contact 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.
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 heading 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. Subheadings 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm x 100mm x 45mm.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.01		Electric motors and generators (excluding generating sets).				
	8501.10	- Motors of an output not exceeding 37.5 W:				
		- - DC motors:				
		- - - Stepper motors:				
	8501.10.21 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.10.29 00	- - - - Other	u	Nil	Nil	0%
	8501.10.30 00	- - - Spindle motors	u	Nil	Nil	0%
		- - - Other:				
	8501.10.41 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.10.49 00	- - - - Other	u	Nil	Nil	0%
		- - Other motors including universal (AC/DC) motors:				
		- - - Stepper motors:				
	8501.10.51 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.10.59 00	- - - - Other	u	Nil	Nil	0%
	8501.10.60 00	- - - Spindle motors	u	Nil	Nil	0%
		- - - Other:				
	8501.10.91 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.10.99 00	- - - - Other	u	Nil	Nil	0%
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:				
		- - Of an output not exceeding 1 kW:				
	8501.20.12 00	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.20.19 00	- - - Other	u	Nil	Nil	0%
		- - Of an output exceeding 1 kW:				
	8501.20.21 00	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.20.29 00	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8501.31	- Other DC motors; DC generators:				
	8501.31.30 00	- - Of an output not exceeding 750 W:				
	8501.31.40 00	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.31.50 00	- - - Other motors	u	Nil	Nil	0%
	8501.32	- - Of an output exceeding 750 W but not exceeding 75 kW:				
	8501.32.11 00	- - - Of an output exceeding 37.5 kW:				
	8501.32.12 00	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.32.13 00	- - - - Other motors	u	Nil	Nil	0%
	8501.32.91 00	- - - - Generators	u	Nil	Nil	0%
	8501.32.92 00	- - - - Other:				
	8501.32.93 00	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.33.00 00	- - - - Other motors	u	Nil	Nil	0%
	8501.34.00 00	- - - - Generators	u	Nil	Nil	0%
	8501.40	- Other AC motors, single-phase:				
	8501.40.11 00	- - Of an output exceeding 1 kW:				
	8501.40.19 00	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
	8501.40.21 00	- - - Other	u	Nil	Nil	0%
	8501.40.29 00	- - - Of an output exceeding 1 kW:				
	8501.51	- Other AC motors, multi-phase:				
	8501.51.11 00	- - Of an output not exceeding 750 W:				
	8501.51.19 00	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	Nil	0%
		- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.02	8501.52	- - Of an output exceeding 750 W but not exceeding 75 kW:				
		- - - Of an output not exceeding 1 kW:				
	8501.52.11 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	15%	Nil	0%
	8501.52.19 00	- - - - Other	u	15%	Nil	0%
		- - - Of an output exceeding 1 kW but not exceeding 37.5 kW:				
	8501.52.21 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	15%	Nil	0%
	8501.52.29 00	- - - - Other	u	15%	Nil	0%
		- - - Of an output exceeding 37.5 kW:				
	8501.52.31 00	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	15%	Nil	0%
	8501.52.39 00	- - - - Other	u	15%	Nil	0%
	8501.53.00 00	- - Of an output exceeding 75 kW	u	Nil	Nil	0%
		- AC generators (alternators):				
	8501.61	- - Of an output not exceeding 75 kVA:				
	8501.61.10 00	- - - Of an output not exceeding 12.5 kVA	u	Nil	Nil	0%
	8501.61.20 00	- - - Of an output exceeding 12.5 kVA	u	Nil	Nil	0%
	8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:				
	8501.62.10 00	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	u	Nil	Nil	0%
	8501.62.90 00	- - - Of an output exceeding 150 kVA but not exceeding 375 kVA	u	Nil	Nil	0%
	8501.63.00 00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	u	Nil	Nil	0%
	8501.64.00 00	- - Of an output exceeding 750 kVA	u	Nil	Nil	0%
		Electric generating sets and rotary converters.				
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):				
	8502.11.00 00	- - Of an output not exceeding 75 kVA	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8502.12	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:				
	8502.12.10 00	- - - Of an output not exceeding 125 kVA	u	Nil	Nil	0%
	8502.12.20 00	- - - Of an output exceeding 125 kVA	u	Nil	Nil	0%
	8502.13	- - Of an output exceeding 375 kVA:				
	8502.13.10 00	- - - Of an output of 12,500 kVA (10,000 kW) or more	u	Nil	Nil	0%
	8502.13.90 00	- - - Other	u	Nil	Nil	0%
	8502.20	- Generating sets with spark-ignition internal combustion piston engines:				
	8502.20.10 00	- - Of an output not exceeding 75 kVA	u	Nil	Nil	0%
	8502.20.20 00	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	u	Nil	Nil	0%
	8502.20.30 00	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	Nil	Nil	0%
		- - Of an output exceeding 10,000 kVA:				
	8502.20.41 00	- - - Of an output of 12,500 kVA (10,000 kW) or more	u	Nil	Nil	0%
	8502.20.49 00	- - - Other	u	Nil	Nil	0%
		- Other generating sets:				
	8502.31	- - Wind-powered:				
	8502.31.10 00	- - - Of an output not exceeding 10,000 kVA	u	Nil	Nil	0%
	8502.31.20 00	- - - Of an output exceeding 10,000 kVA	u	Nil	Nil	0%
	8502.39	- - Other:				
	8502.39.10 00	- - - Of an output not exceeding 10 kVA	u	Nil	Nil	0%
	8502.39.20 00	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	Nil	Nil	0%
		- - - Of an output exceeding 10,000 kVA:				
	8502.39.31 00	- - - - Of an output of 12,500 kVA (10,000 kW) or more	u	Nil	Nil	0%
	8502.39.39 00	- - - - Other	u	Nil	Nil	0%
	8502.40.00 00	- Electric rotary converters	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.				
	8503.00.10	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more:				
	8503.00.10 10	- - For electric motors of heading 85.01	kg	Nil	Nil	0%
	8503.00.10 90	- - Other	kg	Nil	Nil	0%
	8503.00.90 00	- Other	kg	Nil	Nil	0%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.				
	8504.10.00 00	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers:	u	5%	Nil	0%
	8504.21	- - Having a power handling capacity not exceeding 650 kVA:				
	8504.21.10 00	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA - - - Other:	u	5%	Nil	0%
	8504.21.92 00	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more	u	5%	Nil	0%
	8504.21.93 00	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV	u	5%	Nil	0%
	8504.21.99 00	- - - - Other	u	5%	Nil	0%
	8504.22	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: - - - Step-voltage regulators (auto transformers):				
	8504.22.11 00	- - - - Of a high side voltage of 66 kV or more	u	5%	Nil	0%
	8504.22.19 00	- - - - Other	u	5%	Nil	0%
		- - - Other:				
	8504.22.92 00	- - - - Of a high side voltage of 110 kV or more	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8504.22.93 00	- - - - Of a high side voltage of 66kV or more, but less than 110 kV	u	5%	Nil	0%
	8504.22.99 00	- - - - Other	u	5%	Nil	0%
	8504.23	- - Having a power handling capacity exceeding 10,000 kVA:				
	8504.23.10 00	- - - Having a power handling capacity not exceeding 15,000 kVA	u	5%	Nil	0%
		- - - Having a power handling capacity exceeding 15,000 kVA:				
	8504.23.21 00	- - - - Not exceeding 20,000 kVA	u	5%	Nil	0%
	8504.23.22 00	- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA	u	5%	Nil	0%
	8504.23.29 00	- - - - Other	u	5%	Nil	0%
		- Other transformers:				
	8504.31	- - Having a power handling capacity not exceeding 1 kVA:				
		- - - Instrument potential transformers:				
	8504.31.11	- - - - With a voltage rating of 110 kV or more:				
	8504.31.11 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.11 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.12	- - - - With a voltage rating of 66 kV or more, but less than 110 kV:				
	8504.31.12 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.12 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.13	- - - - With a voltage rating of 1 kV or more, but less than 66 kV:				
	8504.31.13 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.13 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.19	- - - - Other:				
	8504.31.19 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.19 90	- - - - - Other	u	Nil	Nil	0%
		- - - Instrument current transformers:				
		- - - - With a voltage rating of 110 kV or more:				
	8504.31.21	- - - - - Ring current transformers with a voltage rating not exceeding 220 kV:				
	8504.31.21 10	- - - - - - Matching transformers	u	5%	Nil	0%
	8504.31.21 90	- - - - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8504.31.22	- - - - - Other:				
	8504.31.22 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.22 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.23	- - - - With a voltage rating of 66 kV or more, but less than 110 kV:				
	8504.31.23 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.23 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.24	- - - - With a voltage rating of 1 kV or more, but less than 66 kV:				
	8504.31.24 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.24 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.29	- - - - Other:				
	8504.31.29 10	- - - - - Matching transformers	u	5%	Nil	0%
	8504.31.29 90	- - - - - Other	u	Nil	Nil	0%
	8504.31.30 00	- - - Flyback transformers	u	Nil	Nil	0%
	8504.31.40 00	- - - Intermediate frequency transformers	u	Nil	Nil	0%
		- - - Other:				
	8504.31.91 00	- - - - Of a kind used with toys, scale models or similar recreational models	u	5%	Nil	0%
	8504.31.92 00	- - - - Other matching transformers	u	5%	Nil	0%
	8504.31.99 00	- - - - Other	u	Nil	Nil	0%
	8504.32	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:				
		- - - Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:				
	8504.32.11 00	- - - - Matching transformers	u	5%	Nil	0%
	8504.32.19 00	- - - - Other	u	5%	Nil	0%
	8504.32.20 00	- - - Other, of a kind used with toys, scale models or similar recreational models	u	Nil	Nil	0%
	8504.32.30 00	- - - Other, having a minimum frequency of 3 MHz	u	5%	Nil	0%
		- - - Other, of a power handling capacity not exceeding 10 kVA:				
	8504.32.41 00	- - - - Matching transformers	u	5%	Nil	0%
	8504.32.49 00	- - - - Other	u	5%	Nil	0%
		- - - Other, of a power handling capacity exceeding 10 kVA:				
	8504.32.51 00	- - - - Matching transformers	u	5%	Nil	0%
	8504.32.59 00	- - - - Other	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:				
		- - - Of a high side voltage of 66 kV or more:				
	8504.33.11 00	- - - - Matching transformers	u	5%	Nil	0%
	8504.33.19 00	- - - - Other	u	5%	Nil	0%
		- - - Other:				
	8504.33.91 00	- - - - Matching transformers	u	5%	Nil	0%
	8504.33.99 00	- - - - Other	u	5%	Nil	0%
	8504.34	- - Having a power handling capacity exceeding 500 kVA:				
		- - - Having a power handling capacity not exceeding 15,000 kVA:				
		- - - - Having a power handling capacity exceeding 10,000 kVA, and of a high side voltage of 66 kV or more:				
	8504.34.11 00	- - - - - Matching transformers	u	5%	Nil	0%
	8504.34.12 00	- - - - - Other	u	5%	Nil	0%
		- - - - Other:				
	8504.34.13 00	- - - - - Matching transformers	u	5%	Nil	0%
	8504.34.14 00	- - - - - Other	u	5%	Nil	0%
		- - - Having a power handling capacity exceeding 15,000 kVA:				
		- - - - Of a high side voltage of 66 kV or more:				
	8504.34.22 00	- - - - - Matching transformers	u	5%	Nil	0%
	8504.34.23 00	- - - - - Other	u	5%	Nil	0%
		- - - - Other:				
	8504.34.24 00	- - - - - Matching transformers	u	5%	Nil	0%
	8504.34.29 00	- - - - - Other	u	5%	Nil	0%
	8504.40	- Static converters:				
		- - For automatic data processing machines and units thereof, and telecommunications apparatus :				
	8504.40.11 00	- - - Uninterrupted power supplies (UPS)	u	Nil	Nil	0%
	8504.40.19 00	- - - Other	u	Nil	Nil	0%
	8504.40.20 00	- - Battery chargers having a rating exceeding 100 kVA	u	Nil	Nil	0%
	8504.40.30 00	- - Other rectifiers	u	Nil	Nil	0%
	8504.40.40 00	- - Inverters	u	Nil	Nil	0%
	8504.40.90 00	- - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8504.50	- Other inductors:				
	8504.50.10 00	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunication apparatus	u	Nil	Nil	0%
	8504.50.20 00	- - Chip type fixed inductors	u	Nil	Nil	0%
		- - Other:				
	8504.50.93 00	- - - Having a power handling capacity not exceeding 2,500 kVA	u	Nil	Nil	0%
	8504.50.94 00	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	u	Nil	Nil	0%
	8504.50.95 00	- - - Having a power handling capacity exceeding 10,000 kVA	u	Nil	Nil	0%
	8504.90	- Parts:				
	8504.90.10 00	- - Of goods of subheading of 8504.10	kg	Nil	Nil	0%
	8504.90.20 00	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	kg	Nil	Nil	0%
		- - For electrical transformers of a capacity not exceeding 10,000 kVA:				
	8504.90.31 00	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	Nil	Nil	0%
	8504.90.39 00	- - - Other	kg	Nil	Nil	0%
		- - For electrical transformers of a capacity exceeding 10,000 kVA:				
	8504.90.41 00	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	Nil	Nil	0%
	8504.90.49 00	- - - Other	kg	Nil	Nil	0%
	8504.90.50 00	- - Other, for inductors of a capacity not exceeding 2,500 kVA	kg	Nil	Nil	0%
	8504.90.60 00	- - Other, for inductors of a capacity exceeding 2,500 kVA	kg	Nil	Nil	0%
	8504.90.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of metal	kg	Nil	Nil	0%
	8505.19.00 00	- - Other	kg	Nil	Nil	0%
	8505.20.00 00	- Electro-magnetic couplings, clutches and brakes	kg	Nil	Nil	0%
	8505.90.00 00	- Other, including parts	kg	Nil	Nil	0%
85.06		Primary cells and primary batteries.				
	8506.10	- Manganese dioxide:				
	8506.10.10	- - Having an external volume not exceeding 300 cm ³ :				
	8506.10.10 10	- - - For hearing aids	u	Nil	Nil	0%
	8506.10.10 90	- - - Other	u	Nil	Nil	0%
	8506.10.90 00	- - Other	u	Nil	Nil	0%
	8506.30.00 00	- Mercuric oxide	u	Nil	Nil	0%
	8506.40.00 00	- Silver oxide	u	Nil	Nil	0%
	8506.50.00 00	- Lithium	u	Nil	Nil	0%
	8506.60	- Air-zinc:				
	8506.60.10 00	- - Having an external volume not exceeding 300 cm ³	u	Nil	Nil	0%
	8506.60.90 00	- - Other	u	Nil	Nil	0%
	8506.80	- Other primary cells and primary batteries:				
	8506.80.10 00	- - Zinc carbon, having an external volume not exceeding 300 cm ³	u	Nil	Nil	0%
	8506.80.20 00	- - Zinc carbon, having an external volume exceeding 300 cm ³	u	Nil	Nil	0%
		- - Other:				
	8506.80.91 00	- - - Having an external volume not exceeding 300 cm ³	u	Nil	Nil	0%
	8506.80.99 00	- - - Other	u	Nil	Nil	0%
	8506.90.00 00	- Parts	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).				
	8507.10	- Lead-acid, of a kind used for starting piston engines:				
	8507.10.10 00	- - Of a kind used for aircraft	u	Nil	Nil	0%
		- - Other:				
		- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:				
	8507.10.92 00	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	u	25%	Nil	0%
	8507.10.93	- - - - Other:				
	8507.10.93 10	- - - - - Of a height (excluding terminals and handles) exceeding 13cm but not exceeding 23 cm	u	20%	Nil	0%
	8507.10.93 90	- - - - - Other	u	20%	Nil	0%
		- - - Other:				
	8507.10.94	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm:				
	8507.10.94 10	- - - - - 6 V or 12 V accumulator	u	25%	Nil	0%
	8507.10.94 90	- - - - - Other	u	20%	Nil	0%
	8507.10.99	- - - - Other:				
		- - - - - 6 V or 12 V accumulator:				
	8507.10.99 11	- - - - - - Of a height (excluding terminals and handles) exceeding 13cm but not exceeding 23 cm	u	20%	Nil	0%
	8507.10.99 19	- - - - - - Other	u	20%	Nil	0%
	8507.10.99 90	- - - - - Other	u	20%	Nil	0%
	8507.20	- Other lead-acid accumulators:				
	8507.20.10 00	- - Of a kind used for aircraft	u	Nil	Nil	0%
		- - Other:				
		- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:				
	8507.20.91 00	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	25%	Nil	0%
	8507.20.92	- - - - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8507.20.92 10	- - - - - Of a height (excluding terminals and handles) not exceeding 13 cm	u	20%	Nil	0%
	8507.20.92 90	- - - - - Other	u	20%	Nil	0%
	8507.20.93	- - - Other:				
	8507.20.93 10	- - - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm:				
	8507.20.93 90	- - - - - Other 6 V or 12 V accumulator	u	25%	Nil	0%
	8507.20.99	- - - - - Other:	u	20%	Nil	0%
	8507.20.99 11	- - - - - 6 V or 12 V accumulator:				
	8507.20.99 19	- - - - - Of a height (excluding terminals and handles) not exceeding 13 cm	u	20%	Nil	0%
	8507.20.99 90	- - - - - Other	u	20%	Nil	0%
	8507.30	- Nickel-cadmium:				
	8507.30.10 00	- - Of a kind used for aircraft	u	Nil	Nil	0%
	8507.30.90 00	- - Other	u	20%	Nil	0%
	8507.40	- Nickel-iron:				
	8507.40.10 00	- - Of a kind used for aircraft	u	Nil	Nil	0%
	8507.40.90 00	- - Other	u	20%	Nil	0%
	8507.50.00	- Nickel-metal hydride:				
	8507.50.00 10	- - Of a kind used for aircraft	u	Nil	Nil	0%
	8507.50.00 90	- - Other	u	20%	Nil	0%
	8507.60	- Lithium-ion :				
	8507.60.10 00	- - Of a kind used for laptops including notebooks and subnotebooks	u	Nil	Nil	0%
	8507.60.90	- - Other:				
	8507.60.90 10	- - - Of a kind used for aircraft	u	Nil	Nil	0%
	8507.60.90 90	- - - Other	u	20%	Nil	0%
	8507.80	- Other accumulators:				
	8507.80.10 00	- - Of a kind used for aircraft	u	Nil	Nil	0%
	8507.80.91 00	- - Other:				
	8507.80.99 00	- - - Of a kind used for laptops including notebooks and subnotebooks	u	Nil	Nil	0%
	8507.90	- Parts:	u	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.08	8507.90.11 00	- - Plates: - - - Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	kg	Nil	Nil	0%
	8507.90.12 00	- - - Of a kind used for aircraft	kg	Nil	Nil	0%
	8507.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	8507.90.91 00	- - - Of a kind used for aircraft	kg	Nil	Nil	0%
	8507.90.92 00	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	kg	Nil	Nil	0%
	8507.90.93 00	- - - Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	kg	Nil	Nil	0%
	8507.90.99 00	- - - Other	kg	Nil	Nil	0%
		Vacuum cleaners.				
		- With self-contained electric motor:				
	8508.11.00 00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	20%	Nil	0%
	8508.19	- - Other:				
	8508.19.10 00	- - - Of a kind suitable for domestic use	u	20%	Nil	0%
	8508.19.90 00	- - - Other	u	20%	Nil	0%
	8508.60.00 00	- Other vacuum cleaners	u	Nil	Nil	0%
	8508.70	- Parts:				
	8508.70.10 00	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	kg	Nil	Nil	0%
	8508.70.90	- - Other:				
	8508.70.90 10	- - - Of vacuum cleaners of subheading 8508.19.90	kg	Nil	Nil	0%
	8508.70.90 90	- - - Other	kg	Nil	Nil	0%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.				
	8509.40.00 00	- Food grinders and mixers; fruit or vegetable juice extractors	u	20%	Nil	0%
	8509.80	- Other appliances:				
	8509.80.10 00	- - Floor polishers	u	20%	Nil	0%
	8509.80.20 00	- - Kitchen waste disposers	u	20%	Nil	0%
	8509.80.90 00	- - Other	u	20%	Nil	0%
	8509.90	- Parts:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.10	8509.90.10 00	- - Of goods of subheading 8509.80.10	kg	Nil	Nil	0%
	8509.90.90 00	- - Other	kg	Nil	Nil	0%
		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.				
	8510.10.00 00	- Shavers	u	Nil	Nil	0%
	8510.20.00 00	- Hair clippers	u	Nil	Nil	0%
	8510.30.00 00	- Hair-removing appliances	u	Nil	Nil	0%
	8510.90.00 00	- Parts	kg	Nil	Nil	0%
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, generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.				
	8511.10	- Sparking plugs:				
	8511.10.10 00	- - Of a kind suitable for aircraft engines	u	10%	Nil	0%
	8511.10.20 00	- - Of a kind suitable for motor vehicle engines	u	10%	Nil	0%
	8511.10.90 00	- - Other	u	10%	Nil	0%
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:				
	8511.20.10 00	- - Of a kind suitable for aircraft engines	u	5%	Nil	0%
		- - Of a kind suitable for motor vehicle engines:				
	8511.20.21 00	- - - Unassembled	u	5%	Nil	0%
	8511.20.29 00	- - - Other	u	5%	Nil	0%
		- - Other:				
	8511.20.91 00	- - - Unassembled	u	5%	Nil	0%
	8511.20.99 00	- - - Other	u	5%	Nil	0%
	8511.30	- Distributors; ignition coils:				
	8511.30.30 00	- - Of a kind suitable for aircraft engines	u	Nil	Nil	0%
		- - Of a kind suitable for motor vehicle engines:				
	8511.30.41 00	- - - Unassembled	u	5%	Nil	0%
	8511.30.49 00	- - - Other	u	5%	Nil	0%
		- - Other:				
	8511.30.91 00	- - - Unassembled	u	5%	Nil	0%
	8511.30.99 00	- - - Other	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8511.40	- Starter motors and dual purpose starter-generators:				
	8511.40.10 00	- - Of a kind used for aircraft engines	u	Nil	Nil	0%
		- - Other unassembled starter motors:				
	8511.40.21 00	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	Nil	0%
	8511.40.29 00	- - - Other	u	Nil	Nil	0%
		- - Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:				
	8511.40.31 00	- - - For engines of vehicles of heading 87.01	u	Nil	Nil	0%
	8511.40.32 00	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	u	Nil	Nil	0%
	8511.40.33 00	- - - For engines of vehicles of heading 87.05	u	Nil	Nil	0%
		- - Other:				
	8511.40.91 00	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	Nil	0%
	8511.40.99 00	- - - Other	u	Nil	Nil	0%
	8511.50	- Other generators:				
	8511.50.10 00	- - Of a kind used for aircraft engines	u	Nil	Nil	0%
		- - Other unassembled alternators:				
	8511.50.21 00	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	Nil	0%
	8511.50.29 00	- - - Other	u	Nil	Nil	0%
		- - Assembled alternators for engines of vehicles of headings 87.01 to 87.05:				
	8511.50.31 00	- - - For engines of vehicles of heading 87.01	u	Nil	Nil	0%
	8511.50.32 00	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	u	Nil	Nil	0%
	8511.50.33 00	- - - For engines of vehicles of heading 87.05	u	Nil	Nil	0%
		- - Other:				
	8511.50.91 00	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	Nil	0%
	8511.50.99 00	- - - Other	u	Nil	Nil	0%
	8511.80	- Other equipment:				
	8511.80.10 00	- - Of a kind used for aircraft engines	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.12	8511.80.20 00	- - Of a kind suitable for motor vehicles engines	u	Nil	Nil	0%
	8511.80.90 00	- - Other	u	Nil	Nil	0%
	8511.90	- Parts:				
	8511.90.10 00	- - Of a kind used for aircraft engines	u	Nil	Nil	0%
	8511.90.20 00	- - Of a kind suitable for motor vehicles engines	u	Nil	Nil	0%
	8511.90.90 00	- - Other	u	Nil	Nil	0%
		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 00	- Lighting or visual signalling equipment of a kind used on bicycles	u	Nil	Nil	0%
	8512.20	- Other lighting or visual signalling equipment:				
	8512.20.20 00	- - Unassembled lighting or visual signalling equipment	u	Nil	Nil	0%
		- - Other:				
	8512.20.91 00	- - - For motorcycles	u	Nil	Nil	0%
	8512.20.99 00	- - - Other	u	Nil	Nil	0%
	8512.30	- Sound signalling equipment:				
	8512.30.10 00	- - Horns and sirens, assembled	u	Nil	Nil	0%
	8512.30.20 00	- - Unassembled sound signalling equipment	u	Nil	Nil	0%
		- - Other:				
	8512.30.91 00	- - - Obstacle detection (warning) devices for vehicles	u	Nil	Nil	0%
	8512.30.99 00	- - - Other	u	Nil	Nil	0%
85.13	8512.40.00 00	- Windscreen wipers, defrosters and demisters	u	Nil	Nil	0%
	8512.90	- Parts:				
	8512.90.10 00	- - Of goods of subheading 8512.10	kg	Nil	Nil	0%
	8512.90.20 00	- - Of goods of subheading 8512.20, 8512.30 or 8512.40	kg	Nil	Nil	0%
		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.				
	8513.10	- Lamps:				
	8513.10.10 00	- - Miners' helmet lamps	u	Nil	Nil	0%
	8513.10.20 00	- - Quarrymen's lamps	u	Nil	Nil	0%
	8513.10.90 00	- - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.14	8513.90	- Parts:				
	8513.90.10 00	- - Of miners' helmet lamps or quarrymen's lamps	kg	Nil	Nil	0%
	8513.90.30 00	- - Flashlight reflectors; flashlight switch slides of plastics	kg	Nil	Nil	0%
	8513.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- Resistance heated furnaces and ovens	u	Nil	Nil	0%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss:				
	8514.20.20 00	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuits assemblies	u	Nil	Nil	0%
	8514.20.90 00	- - Other	u	Nil	Nil	0%
	8514.30	- Other furnaces and ovens:				
	8514.30.20 00	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuits assemblies	u	Nil	Nil	0%
	8514.30.90 00	- - Other	u	Nil	Nil	0%
	8514.40.00 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	Nil	Nil	0%
	8514.90	- Parts:				
85.15	8514.90.20 00	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	kg	Nil	Nil	0%
	8514.90.90 00	- - Other	kg	Nil	Nil	0%
		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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.16		- Brazing or soldering machines and apparatus:				
	8515.11.00 00	- - Soldering irons and guns	u	Nil	Nil	0%
	8515.19	- - Other:				
	8515.19.10 00	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	u	Nil	Nil	0%
	8515.19.90 00	- - - Other	u	Nil	Nil	0%
		- Machines and apparatus for resistance welding of metal:				
	8515.21.00 00	- - Fully or partly automatic	u	Nil	Nil	0%
	8515.29.00 00	- - Other	u	Nil	Nil	0%
		- Machines and apparatus for arc (including plasma arc) welding of metals:				
	8515.31.00 00	- - Fully or partly automatic	u	Nil	Nil	0%
	8515.39	- - Other:				
	8515.39.10 00	- - - AC arc welders, transformer type	u	Nil	Nil	0%
	8515.39.90 00	- - - Other	u	Nil	Nil	0%
	8515.80	- Other machines and apparatus:				
	8515.80.10 00	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	Nil	Nil	0%
	8515.80.90 00	- - Other	u	Nil	Nil	0%
	8515.90	- Parts:				
	8515.90.10 00	- - Of AC arc welders, transformer type	kg	Nil	Nil	0%
	8515.90.20 00	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	kg	Nil	Nil	0%
	8515.90.90 00	- - Other	kg	Nil	Nil	0%
		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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters:				
	8516.10.10 00	- - Instantaneous or storage water heaters	u	20%	Nil	0%
	8516.10.30 00	- - Immersion heaters	u	Nil	Nil	0%
		- Electric space heating apparatus and electric soil heating apparatus:				
	8516.21.00 00	- - Storage heating radiators	u	20%	Nil	0%
	8516.29.00 00	- - Other	u	20%	Nil	0%
		- Electro-thermic hair-dressing or hand-drying apparatus:				
	8516.31.00 00	- - Hair dryers	u	Nil	Nil	0%
	8516.32.00 00	- - Other hair-dressing apparatus	u	Nil	Nil	0%
	8516.33.00 00	- - Hand-drying apparatus	u	20%	Nil	0%
	8516.40	- Electric smoothing irons:				
	8516.40.10 00	- - Of a kind designed to use steam from industrial boilers	u	20%	Nil	0%
	8516.40.90 00	- - Other	u	20%	Nil	0%
	8516.50.00 00	- Microwave ovens	u	20%	Nil	0%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
	8516.60.10 00	- - Rice cookers	u	20%	Nil	0%
	8516.60.90	- - Other:				
	8516.60.90 10	- - - Ovens	u	20%	Nil	0%
	8516.60.90 90	- - - Other	u	20%	Nil	0%
		- Other electro-thermic appliances:				
	8516.71.00 00	- - Coffee or tea makers	u	20%	Nil	0%
	8516.72.00 00	- - Toasters	u	20%	Nil	0%
	8516.79	- - Other:				
	8516.79.10 00	- - - Kettles	u	20%	Nil	0%
	8516.79.90 00	- - - Other	u	20%	Nil	0%
	8516.80	- Electric heating resistors:				
	8516.80.10 00	- - For type-founding or type-setting machines; for industrial furnaces	u	Nil	Nil	0%
	8516.80.30 00	- - For domestic appliances	u	Nil	Nil	0%
	8516.80.90 00	- - Other	u	Nil	Nil	0%
	8516.90	- Parts:				
		- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:				
	8516.90.21 00	- - - Sealed hotplates for domestic appliances	kg	Nil	Nil	0%
	8516.90.29 00	- - - Other	kg	Nil	Nil	0%
	8516.90.30 00	- - Of goods of subheading 8516.10	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.17	8516.90.40 00	- - Of electric heating resistors for type-founding or type-setting machines	kg	Nil	Nil	0%
	8516.90.90 00	- - Other	kg	Nil	Nil	0%
		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 networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.				
		- Telephone sets, including telephones for cellular networks or for other wireless networks:				
	8517.11.00 00	- - Line telephone sets with cordless handsets	u	Nil	Nil	0%
	8517.12.00 00	- - Telephones for cellular networks or for other wireless networks	u	Nil	Nil	0%
	8517.18.00 00	- - Other	u	Nil	Nil	0%
		- Other apparatus for transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):				
	8517.61.00 00	- - Base stations	u	Nil	Nil	0%
	8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:				
	8517.62.10 00	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	u	Nil	Nil	0%
		- - - Units of automatic data processing machines other than units of heading 84.71:				
	8517.62.21 00	- - - - Control and adaptor units, including gateways, bridges and routers	u	Nil	Nil	0%
	8517.62.29 00	- - - - Other	u	Nil	Nil	0%
	8517.62.30 00	- - - Telephonic or telegraphic switching apparatus	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8517.62.41 00	- - - Apparatus for carrier-current line systems or for digital line systems: - - - - Modems including cable modems and modem cards	u	Nil	Nil	0%
	8517.62.42 00	- - - - Concentrators or multiplexers	u	Nil	Nil	0%
	8517.62.49 00	- - - - Other	u	Nil	Nil	0%
		- - - Other transmission apparatus incorporating reception apparatus:				
	8517.62.51 00	- - - - Wireless LANs	u	Nil	Nil	0%
	8517.62.52 00	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	u	Nil	Nil	0%
	8517.62.53 00	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	u	Nil	Nil	0%
	8517.62.59	- - - - Other:				
	8517.62.59 10	- - - - - Walkie talkie	u	Nil	Nil	0%
	8517.62.59 20	- - - - - Transceivers (amateur radio) capable of operating in amateur frequency bands	u	Nil	Nil	0%
	8517.62.59 90	- - - - - Other	u	Nil	Nil	0%
		- - - Other transmission apparatus:				
	8517.62.61 00	- - - - For radio-telephony or radio-telegraphy	u	Nil	Nil	0%
	8517.62.69 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8517.62.91 00	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	u	Nil	Nil	0%
	8517.62.92 00	- - - - For radio-telephony or radio-telegraphy	u	Nil	Nil	0%
	8517.62.99 00	- - - - Other	u	Nil	Nil	0%
	8517.69.00	- - Other:				
	8517.69.00 10	- - - Videophone	u	Nil	Nil	0%
	8517.69.00 90	- - - Other	u	Nil	Nil	0%
	8517.70	- Parts:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.18	8517.70.10 00	- - Of control and adaptor units including gateways, bridges and routers	kg	Nil	Nil	0%
		- - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:				
	8517.70.21 00	- - - Of cellular telephones	kg	Nil	Nil	0%
	8517.70.29 00	- - - Other	kg	Nil	Nil	0%
		- - Other printed circuit boards, assembled:				
	8517.70.31 00	- - - Of goods for line telephony or line telegraphy	kg	Nil	Nil	0%
	8517.70.32 00	- - - Of goods for radio-telephony or radio-telegraphy	kg	Nil	Nil	0%
	8517.70.39 00	- - - Other	kg	Nil	Nil	0%
	8517.70.40 00	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	kg	Nil	Nil	0%
		- - Other:				
	8517.70.91 00	- - - Of goods for line telephony or line telegraphy	kg	Nil	Nil	0%
	8517.70.92 00	- - - Of goods for radio-telephony or radio-telegraphy	kg	Nil	Nil	0%
	8517.70.99	- - - Other:				
	8517.70.99 10	- - - - Of goods of subheading 8517.62.21 00 and 8517.62.29 00	kg	Nil	Nil	0%
	8517.70.99 90	- - - - Other	kg	Nil	Nil	0%
		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	- Microphones and stands therefor:				
		- - Microphones:				
	8518.10.11 00	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8518.10.19 00	- - - Other microphones, whether or not with their stands	u	Nil	Nil	0%
	8518.10.90 00	- - Other	u	Nil	Nil	0%
		- Loudspeakers, whether or not mounted in their enclosures:				
	8518.21	- - Single loudspeakers, mounted in their enclosures:				
	8518.21.10 00	- - - Box speaker type	u	15%	Nil	0%
	8518.21.90 00	- - - Other	u	15%	Nil	0%
	8518.22	- - Multiple loudspeakers, mounted in the same enclosure:				
	8518.22.10 00	- - - Box speaker type	u	15%	Nil	0%
	8518.22.90 00	- - - Other	u	15%	Nil	0%
	8518.29	- - Other:				
	8518.29.20 00	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	u	Nil	Nil	0%
	8518.29.90 00	- - - Other	u	Nil	Nil	0%
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:				
	8518.30.10 00	- - Headphones	u	5%	Nil	0%
	8518.30.20 00	- - Earphones	u	5%	Nil	0%
	8518.30.40 00	- - Line telephone handsets	u	Nil	Nil	0%
		- - Other combined microphone/speaker sets:				
	8518.30.51 00	- - - For goods of subheading 8517.12.00	u	Nil	Nil	0%
	8518.30.59 00	- - - Other	u	15%	Nil	0%
	8518.30.90 00	- - Other	u	15%	Nil	0%
	8518.40	- Audio-frequency electric amplifiers:				
	8518.40.20 00	- - Used as repeaters in line telephony	u	15%	Nil	0%
	8518.40.30 00	- - Used as repeaters in telephony other than line telephony	u	15%	Nil	0%
	8518.40.40 00	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	15%	Nil	0%
	8518.40.90 00	- - Other	u	15%	Nil	0%
	8518.50	- Electric sound amplifier sets:				
	8518.50.10 00	- - Having a power rating of 240 W or more	u	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.19	8518.50.20 00	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	u	15%	Nil	0%
	8518.50.90 00	- - Other	u	15%	Nil	0%
	8518.90	- Parts:				
	8518.90.10 00	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	kg	Nil	Nil	0%
	8518.90.20 00	- - Of goods of subheading 8518.40.40	kg	Nil	Nil	0%
	8518.90.30 00	- - Of goods of subheading 8518.21 or 8518.22	kg	Nil	Nil	0%
	8518.90.40 00	- - Of goods of subheading 8518.29.90	kg	Nil	Nil	0%
	8518.90.90 00	- - Other	kg	Nil	Nil	0%
		Sound recording or reproducing apparatus.				
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:				
	8519.20.10 00	- - Coins or disc operated record players	u	Nil	Nil	0%
	8519.20.20 00	- - Other	u	10%	Nil	0%
	8519.30.00 00	- Turntables (record-decks)	u	Nil	Nil	0%
	8519.50.00 00	- Telephone answering machines	u	Nil	Nil	0%
		- Other apparatus:				
	8519.81	- - Using magnetic, optical or semiconductor media:				
	8519.81.10 00	- - - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	u	Nil	Nil	0%
	8519.81.20 00	- - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	u	Nil	Nil	0%
	8519.81.30 00	- - - Compact disc players	u	10%	Nil	0%
		- - - Transcribing machines:				
	8519.81.41 00	- - - - Of a kind suitable for cinematography or broadcasting	u	Nil	Nil	0%
	8519.81.49 00	- - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8519.81.50 00	- - - Dictating machines not capable of operating without an external source of power	u	Nil	Nil	0%
		- - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:				
	8519.81.61 00	- - - - Of a kind suitable for cinematography or broadcasting	u	Nil	Nil	0%
	8519.81.69 00	- - - - Other	u	Nil	Nil	0%
		- - - Other sound reproducing apparatus, cassette type:				
	8519.81.71 00	- - - - Of a kind suitable for cinematography or broadcasting	u	Nil	Nil	0%
	8519.81.79 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8519.81.91	- - - - Of a kind suitable for cinematography or broadcasting:				
		- - - - - Of a kind suitable for cinematography:				
		- - - - - - Of sound reproducing apparatus not incorporating a sound recording apparatus:				
	8519.81.91 11	- - - - - - For film of a width of less than 16mm	u	Nil	Nil	0%
	8519.81.91 12	- - - - - - For film of a width of 16mm or more	u	5%	Nil	0%
		- - - - - Of a kind suitable for broadcasting:				
	8519.81.91 21	- - - - - - Of sound reproducing apparatus not incorporating a sound recording apparatus	u	10%	Nil	0%
	8519.81.91 29	- - - - - - Other	u	Nil	Nil	0%
	8519.81.99	- - - - Other:				
		- - - - - Of sound reproducing apparatus not incorporating a sound recording apparatus:				
	8519.81.99 11	- - - - - - Cassette type	u	Nil	Nil	0%
	8519.81.99 19	- - - - - - Other	u	10%	Nil	0%
	8519.81.99 90	- - - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.21	8519.89	- - Other:				
		- - - Cinematographic sound reproducers:				
	8519.89.11 00	- - - - For film of a width of less than 16 mm	u	Nil	Nil	0%
	8519.89.12 00	- - - - For film of a width of 16 mm or more	u	5%	Nil	0%
	8519.89.20 00	- - - Record-players with or without loudspeakers	u	Nil	Nil	0%
	8519.89.30 00	- - - Of a kind suitable for cinematography or broadcasting	u	Nil	Nil	0%
	8519.89.90	- - - Other:				
	8519.89.90 30	- - - - Other sound reproducing apparatus	u	10%	Nil	0%
	8519.89.90 90	- - - - Other	u	Nil	Nil	0%
		Video recording or reproducing apparatus, whether or not incorporating a video tuner.				
	8521.10	- Magnetic tape-type:				
	8521.10.10 00	- - Of a kind used in cinematography or television broadcasting	u	Nil	Nil	0%
	8521.10.90 00	- - Other	u	Nil	Nil	0%
	8521.90	- Other:				
		- - Laser disc players:				
	8521.90.11 00	- - - Of a kind used in cinematography or television broadcasting	u	Nil	Nil	0%
	8521.90.19 00	- - - Other	u	Nil	Nil	0%
85.22		- - Other:				
	8521.90.91 00	- - - Of a kind used in cinematography or television broadcasting	u	Nil	Nil	0%
	8521.90.99 00	- - - Other	u	Nil	Nil	0%
		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.				
	8522.10.00 00	- Pick-up cartridges	kg	Nil	Nil	0%
	8522.90	- Other:				
	8522.90.20 00	- - Printed circuit board assemblies for telephone answering machines				
			kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.23	8522.90.30 00	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	kg	Nil	Nil	0%
	8522.90.40 00	- - Audio or video tape decks and compact disc mechanisms	kg	Nil	Nil	0%
	8522.90.50 00	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	kg	Nil	Nil	0%
		- - Other:				
	8522.90.91 00	- - - Other parts and accessories of cinematographic sound recorders or reproducers	kg	Nil	Nil	0%
	8522.90.92 00	- - - Other parts of telephone answering machines	kg	Nil	Nil	0%
	8522.90.93 00	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	kg	Nil	Nil	0%
	8522.90.99 00	- - - Other	kg	Nil	Nil	0%
		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.				
		- Magnetic media:				
	8523.21	- - Cards incorporating a magnetic stripe:				
	8523.21.10 00	- - - Unrecorded	u	Nil	Nil	0%
	8523.21.90 00	- - - Other	u	Nil	Nil	0%
	8523.29	- - Other:				
		- - - Magnetic tapes, of a width not exceeding 4 mm:				
		- - - - Unrecorded:				
	8523.29.11 00	- - - - - Computer tapes	u	Nil	Nil	0%
	8523.29.19	- - - - - Other:				
	8523.29.19 10	- - - - - Video tapes	u	Nil	Nil	0%
	8523.29.19 90	- - - - - Other	u	Nil	Nil	0%
		- - - - Other:				
	8523.29.21 00	- - - - - Video tapes	u	Nil	Nil	0%
	8523.29.29	- - - - - Other:				
	8523.29.29 10	- - - - - Computers tapes	u	Nil	Nil	0%
	8523.29.29 90	- - - - - Other	u	Nil	Nil	0%
		- - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:				
		- - - - Unrecorded:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8523.29.31 00	- - - - - Computer tapes	u	Nil	Nil	0%
	8523.29.33 00	- - - - - Video tapes	u	Nil	Nil	0%
	8523.29.39 00	- - - - - Other	u	Nil	Nil	0%
		- - - - - Other:				
	8523.29.41 00	- - - - - Computer tapes	u	Nil	Nil	0%
	8523.29.42 00	- - - - - Of a kind suitable for cinematography	u	Nil	Nil	0%
	8523.29.43 00	- - - - - Other video tapes	u	Nil	Nil	0%
	8523.29.49 00	- - - - - Other	u	Nil	Nil	0%
		- - - Magnetic tapes, of a width exceeding 6.5 mm:				
		- - - - Unrecorded:				
	8523.29.51 00	- - - - - Computer tapes	u	Nil	Nil	0%
	8523.29.52 00	- - - - - Video tapes	u	Nil	Nil	0%
	8523.29.59 00	- - - - - Other	u	Nil	Nil	0%
		- - - - - Other:				
	8523.29.61 00	- - - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%
	8523.29.62 00	- - - - - Of a kind suitable for cinematography	u	Nil	Nil	0%
	8523.29.63 00	- - - - - Other video tapes	u	Nil	Nil	0%
	8523.29.69	- - - - - Other:				
	8523.29.69 10	- - - - - Computer tapes	u	Nil	Nil	0%
	8523.29.69 90	- - - - - Other	u	Nil	Nil	0%
		- - - Magnetic discs:				
		- - - - Unrecorded:				
	8523.29.71 00	- - - - - Computer hard disks and diskettes	u	Nil	Nil	0%
	8523.29.79 00	- - - - - Other	u	Nil	Nil	0%
		- - - - - Other:				
		- - - - - Of a kind used for reproducing phenomena other than sound or image:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8523.29.81 00	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.29.82 00	- - - - - Other	u	Nil	Nil	0%
	8523.29.83 00	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%
	8523.29.84 00	- - - - - Other, of a kind suitable for cinematography	u	Nil	Nil	0%
	8523.29.89 00	- - - - - Other	u	Nil	Nil	0%
		- - - Other:				
		- - - - Unrecorded:				
	8523.29.91 00	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.29.92 00	- - - - - Other	u	Nil	Nil	0%
		- - - - Other:				
		- - - - - Of a kind used for reproducing phenomena other than sound or image:				
	8523.29.93 00	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.29.94 00	- - - - - Other	u	Nil	Nil	0%
	8523.29.95 00	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8523.29.99	- - - - - Other:				
	8523.29.99 20	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.29.99 90	- - - - - Other	u	Nil	Nil	0%
		- Optical media:				
	8523.41	- - Unrecorded:				
	8523.41.10 00	- - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.41.90 00	- - - Other	u	Nil	Nil	0%
	8523.49	- - Other:				
		- - - Discs for laser reading systems :				
	8523.49.11	- - - - Of a kind used for reproducing phenomena other than sound or image:				
	8523.49.11 10	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.49.11 90	- - - - - Other	u	Nil	Nil	0%
		- - - - Of a kind used for reproducing sound only:				
	8523.49.12 00	- - - - - Educational, technical, scientific, historical or cultural discs	u	Nil	Nil	0%
	8523.49.13 00	- - - - - Other	u	Nil	Nil	0%
	8523.49.14 00	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media				
	8523.49.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8523.49.91	- - - - Of a kind used for reproducing phenomena other than sound or image:				
	8523.49.91 10	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.49.91 90	- - - - - Other	u	Nil	Nil	0%
	8523.49.92 00	- - - - Of a kind used for reproducing sound only	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8523.49.93 00	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%
	8523.49.99	- - - - Other:				
	8523.49.99 10	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.49.99 90	- - - - - Other	u	Nil	Nil	0%
		- Semiconductor media:				
	8523.51	- - Solid-state non-volatile storage devices:				
		- - - Unrecorded:				
	8523.51.11 00	- - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.51.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
		- - - - Of a kind used for reproducing phenomena other than sound or image:				
	8523.51.21 00	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.51.29 00	- - - - - Other	u	Nil	Nil	0%
	8523.51.30 00	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%
	8523.51.90	- - - - Other:				
	8523.51.90 10	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.51.90 90	- - - - - Other	u	Nil	Nil	0%
	8523.52.00 00	- - "Smart cards"	u	Nil	Nil	0%
	8523.59	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8523.59.10 00	- - - Proximity cards and tags	u	Nil	Nil	0%
		- - - Other, unrecorded:				
	8523.59.21 00	- - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.59.29 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8523.59.30	- - - - Of a kind used for reproducing phenomena other than sound or image:				
	8523.59.30 10	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.59.30 90	- - - - - Other	u	Nil	Nil	0%
	8523.59.40 00	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%
	8523.59.90	- - - - Other:				
	8523.59.90 10	- - - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.59.90 90	- - - - - Other	u	Nil	Nil	0%
	8523.80	- Other:				
	8523.80.40 00	- - Gramophone records	u	Nil	Nil	0%
		- - Other, unrecorded:				
	8523.80.51 00	- - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.80.59 00	- - - Other	u	Nil	Nil	0%
		- - Other:				
	8523.80.91	- - - Of a kind used for reproducing phenomena other than sound or image:				
	8523.80.91 10	- - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.80.91 90	- - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.25	8523.80.92 00	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	Nil	0%
	8523.80.99	- - - Other:				
	8523.80.99 10	- - - - Of a kind suitable for computer use	u	Nil	Nil	0%
	8523.80.99 90	- - - - Other	u	Nil	Nil	0%
		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:				
	8525.50.00 10	- - Central monitoring system	u	Nil	Nil	0%
	8525.50.00 20	- - Telemetry monitoring system	u	Nil	Nil	0%
	8525.50.00 90	- - Other	u	Nil	Nil	0%
	8525.60.00 00	- Transmission apparatus incorporating reception apparatus	u	Nil	Nil	0%
	8525.80	- Television cameras, digital cameras and video camera recorders:				
	8525.80.10 00	- - Web cameras	u	Nil	Nil	0%
		- - Video camera recorders:				
	8525.80.31 00	- - - Of a kind used in broadcasting	u	Nil	Nil	0%
	8525.80.39 00	- - - Other	u	Nil	Nil	0%
	8525.80.40 00	- - Television cameras	u	Nil	Nil	0%
	8525.80.50 00	- - Other digital cameras	u	Nil	Nil	0%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
	8526.10	- Radar apparatus:				
	8526.10.10 00	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil	Nil	0%
	8526.10.90 00	- - Other	u	Nil	Nil	0%
		- Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.27	8526.91	- - Radio navigational aid apparatus:				
	8526.91.10 00	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil	Nil	0%
	8526.91.90 00	- - - Other	u	Nil	Nil	0%
	8526.92.00 00	- - Radio remote control apparatus	u	Nil	Nil	0%
		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 00	- - Pocket-size radio cassette-players	u	Nil	Nil	0%
	8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:				
	8527.13.10 00	- - - Portable	u	Nil	Nil	0%
	8527.13.90 00	- - - Other	u	20%	Nil	0%
	8527.19	- - Other:				
		- - - Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum:				
	8527.19.11 00	- - - - Portable	u	Nil	Nil	0%
	8527.19.19 00	- - - - Other	u	20%	Nil	0%
		- - - Other:				
	8527.19.91 00	- - - - Portable	u	Nil	Nil	0%
	8527.19.99 00	- - - - Other	u	20%	Nil	0%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:				
	8527.21.00 00	- - Combined with sound recording or reproducing apparatus	u	20%	Nil	0%
	8527.29.00 00	- - Other	u	20%	Nil	0%
		- Other:				
	8527.91	- - Combined with sound recording or reproducing apparatus:				
	8527.91.10 00	- - - Portable	u	Nil	Nil	0%
	8527.91.90 00	- - - Other	u	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.28	8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:				
	8527.92.10 00	- - - Portable	u	Nil	Nil	0%
		- - - Other:				
	8527.92.91 00	- - - - Mains operated	u	20%	Nil	0%
	8527.92.99 00	- - - - Other	u	Nil	Nil	0%
	8527.99	- - Other:				
	8527.99.10 00	- - - Portable	u	Nil	Nil	0%
		- - - Other:				
	8527.99.91 00	- - - - Mains operated	u	20%	Nil	0%
	8527.99.99 00	- - - - Other	u	Nil	Nil	0%
		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.				
		- Cathode-ray tube monitors:				
	8528.41	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:				
	8528.41.10 00	- - - Colour	u	Nil	Nil	0%
	8528.41.20 00	- - - Monochrome	u	Nil	Nil	0%
	8528.49	- - Other:				
	8528.49.10 00	- - - Colour	u	25%	Nil	0%
	8528.49.20 00	- - - Monochrome	u	25%	Nil	0%
		- Other monitors:				
	8528.51	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:				
	8528.51.10 00	- - - Projection type flat panel display units	u	Nil	Nil	0%
	8528.51.20 00	- - - Other, colour	u	Nil	Nil	0%
	8528.51.30 00	- - - Other, monochrome	u	Nil	Nil	0%
	8528.59	- - Other:				
	8528.59.10 00	- - - Colour	u	25%	Nil	0%
	8528.59.20 00	- - - Monochrome	u	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.29	8528.61	- Projectors: - - Of a kind solely or principally used in an automatic data processing system of heading 84.71:				
	8528.61.10 00	- - - Flat panel display types	u	Nil	Nil	0%
	8528.61.90 00	- - - Other	u	Nil	Nil	0%
	8528.69	- - Other:				
	8528.69.10 00	- - - Having the capability of projecting on a screen of 300 inches or more	u	Nil	Nil	0%
	8528.69.90 00	- - - Other	u	Nil	Nil	0%
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
	8528.71	- - Not designed to incorporate a video display or screen:				
		- - - Set top boxes which have a communication function:				
	8528.71.11 00	- - - - Mains operated	u	30%	Nil	0%
	8528.71.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8528.71.91 00	- - - - Mains operated	u	30%	Nil	0%
	8528.71.99 00	- - - - Other	u	Nil	Nil	0%
	8528.72	- - Other, colour:				
	8528.72.10 00	- - - Battery operated	u	Nil	Nil	0%
		- - - Other:				
	8528.72.91 00	- - - - Cathode-ray tube type	u	30%	Nil	0%
	8528.72.92 00	- - - - Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	u	30%	Nil	0%
	8528.72.99 00	- - - - Other	u	30%	Nil	0%
	8528.73.00 00	- - Other, monochrome	u	Nil	Nil	0%
		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.				
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:				
		- - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof:				
	8529.10.21 00	- - - For television reception	kg	Nil	Nil	0%
	8529.10.29 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8529.10.30	- - Telescopic, rabbit and dipole antennae for television or radio receivers:				
	8529.10.30 10	- - - For television	kg	5%	Nil	0%
	8529.10.30 20	- - - For radio	kg	5%	Nil	0%
	8529.10.40	- - Aerial filters and separators:				
	8529.10.40 10	- - - For television	kg	5%	Nil	0%
	8529.10.40 20	- - - For radio	kg	5%	Nil	0%
	8529.10.60	- - Feed horn (wave guide):				
	8529.10.60 10	- - - For television	kg	5%	Nil	0%
	8529.10.60 20	- - - For radio	kg	5%	Nil	0%
		- - Other:				
	8529.10.92	- - - Of a kind used with transmission apparatus for radio-broadcasting or television:				
	8529.10.92 10	- - - - For television	kg	5%	Nil	0%
	8529.10.92 20	- - - - For radio	kg	5%	Nil	0%
	8529.10.99 00	- - - Other	kg	Nil	Nil	0%
	8529.90	- Other:				
	8529.90.20 00	- - Of decoders	kg	Nil	Nil	0%
	8529.90.40 00	- - Of digital cameras or video camera recorders	kg	Nil	Nil	0%
		- - Other printed circuit boards, assembled:				
	8529.90.51	- - - For goods of subheading 8525.50 or 8525.60:				
	8529.90.51 10	- - - - For television	kg	5%	Nil	0%
	8529.90.51 90	- - - - Other	kg	Nil	Nil	0%
	8529.90.52 00	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	kg	Nil	Nil	0%
		- - - For goods of heading 85.28:				
	8529.90.53	- - - - For flat panel displays:				
	8529.90.53 10	- - - - - For television	kg	5%	Nil	0%
	8529.90.53 90	- - - - - Other	kg	Nil	Nil	0%
	8529.90.54 00	- - - - Other, for television receivers	kg	5%	Nil	0%
	8529.90.55 00	- - - - Other	kg	Nil	Nil	0%
	8529.90.59 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	8529.90.91 00	- - - For television receivers	kg	5%	Nil	0%
	8529.90.94 00	- - - For flat panel displays	kg	Nil	Nil	0%
	8529.90.99	- - - Other:				
	8529.90.99 20	- - - - For subheading 8528.41, 8528.51, 8528.61 or 8528.69	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.30	8529.90.99 90	- - - - Other	kg	Nil	Nil	0%
		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).				
	8530.10.00 00	- Equipment for railways or tramways	u	Nil	Nil	0%
	8530.80.00 00	- Other equipment	u	Nil	Nil	0%
85.31	8530.90.00 00	- Parts	kg	Nil	Nil	0%
		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	- Burglar or fire alarms and similar apparatus:				
	8531.10.10 00	- - Burglar alarms	u	Nil	Nil	0%
	8531.10.20 00	- - Fire alarms	u	Nil	Nil	0%
	8531.10.30 00	- - Smoke alarms; portable personal alarms (shrill alarms)	u	Nil	Nil	0%
	8531.10.90 00	- - Other	u	Nil	Nil	0%
	8531.20.00 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	Nil	Nil	0%
	8531.80	- Other apparatus:				
		- - Electronic bells and other sound signalling apparatus:				
	8531.80.11 00	- - - Door bells and other door sound signalling apparatus	u	Nil	Nil	0%
	8531.80.19 00	- - - Other	u	Nil	Nil	0%
		- - Flat panel displays (including electro luminescence, plasma and other technologies):				
	8531.80.21 00	- - - Vacuum fluorescent display panels	u	Nil	Nil	0%
	8531.80.29 00	- - - Other	u	Nil	Nil	0%
	8531.80.90 00	- - Other	u	Nil	Nil	0%
	8531.90	- Parts:				
	8531.90.10 00	- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	kg	Nil	Nil	0%
	8531.90.20 00	- - Of door bells or other door sound signalling apparatus	kg	Nil	Nil	0%
	8531.90.30 00	- - Of other bells or sound signaling apparatus	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.32	8531.90.90 00	- - Other	kg	Nil	Nil	0%
		Electrical capacitors, fixed, variable or adjustable (pre-set).				
	8532.10.00 00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	Nil	Nil	0%
		- Other fixed capacitors:				
	8532.21.00 00	- - Tantalum	kg	Nil	Nil	0%
	8532.22.00 00	- - Aluminium electrolytic	kg	Nil	Nil	0%
	8532.23.00 00	- - Ceramic dielectric, single layer	kg	Nil	Nil	0%
	8532.24.00 00	- - Ceramic dielectric, multilayer	kg	Nil	Nil	0%
	8532.25.00 00	- - Dielectric of paper or plastics	kg	Nil	Nil	0%
	8532.29.00 00	- - Other	kg	Nil	Nil	0%
85.33	8532.30.00 00	- Variable or adjustable (pre-set) capacitors	kg	Nil	Nil	0%
	8532.90.00 00	- Parts	kg	Nil	Nil	0%
		Electrical resistors (including rheostats and potentiometers), other than heating resistors.				
	8533.10	- Fixed carbon resistors, composition or film type:				
	8533.10.10 00	- - Surface mounted	kg	Nil	Nil	0%
	8533.10.90 00	- - Other	kg	Nil	Nil	0%
		- Other fixed resistors:				
	8533.21.00 00	- - For a power handling capacity not exceeding 20 W	kg	Nil	Nil	0%
	8533.29.00 00	- - Other	kg	Nil	Nil	0%
		- Wirewound variable resistors, including rheostats and potentiometers:				
85.34	8533.31.00 00	- - For a power handling capacity not exceeding 20 W	kg	Nil	Nil	0%
	8533.39.00 00	- - Other	kg	Nil	Nil	0%
	8533.40.00 00	- Other variable resistors, including rheostats and potentiometers	kg	Nil	Nil	0%
	8533.90.00 00	- Parts	kg	Nil	Nil	0%
	8534.00	Printed circuits.				
	8534.00.10 00	- Single-sided	kg	Nil	Nil	0%
	8534.00.20 00	- Double-sided	kg	Nil	Nil	0%
	8534.00.30 00	- Multi-layer	kg	Nil	Nil	0%
	8534.00.90 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.				
	8535.10.00 00	- Fuses	kg	15%	Nil	0%
		- Automatic circuit breakers:				
	8535.21	- - For a voltage of less than 72.5 kV:				
	8535.21.10	- - - Moulded case type:				
	8535.21.10 10	- - - - Earth leakage circuit breaker	kg	15%	Nil	0%
	8535.21.10 90	- - - - Other	kg	15%	Nil	0%
	8535.21.90	- - - Other:				
	8535.21.90 10	- - - - Earth leakage circuit breaker	kg	15%	Nil	0%
	8535.21.90 90	- - - - Other	kg	15%	Nil	0%
	8535.29.00	- - Other:				
	8535.29.00 10	- - - Earth leakage circuit breaker	kg	15%	Nil	0%
	8535.29.00 90	- - - Other	kg	15%	Nil	0%
	8535.30	- Isolating switches and make-and-break switches:				
		- - Suitable for a voltage exceeding 1kV but not exceeding 40 kV:				
	8535.30.11 00	- - - Disconnectors having a voltage of less than 36 kV	kg	15%	Nil	0%
	8535.30.19 00	- - - Other	kg	15%	Nil	0%
	8535.30.20 00	- - For a voltage of 66 kV or more	kg	15%	Nil	0%
	8535.30.90 00	- - Other	kg	15%	Nil	0%
	8535.40.00 00	- Lightning arresters, voltage limiters and surge suppressors	kg	Nil	Nil	0%
	8535.90	- Other:				
	8535.90.10 00	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	15%	Nil	0%
	8535.90.90	- - Other:				
	8535.90.90 10	- - - Starters for electric motors	kg	15%	Nil	0%
	8535.90.90 20	- - - Fuse switches and switch fuses	kg	15%	Nil	0%
	8535.90.90 90	- - - Other	kg	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Fuses:				
		- - Thermal fuses; glass type fuses:				
	8536.10.11 00	- - - For use in electric fans	kg	15%	Nil	0%
	8536.10.12 00	- - - Other, for a current of less than 16 A	kg	15%	Nil	0%
	8536.10.13 00	- - - Fuse blocks, of a kind used for motor vehicles	kg	Nil	Nil	0%
	8536.10.19 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	8536.10.91 00	- - - For use in electric fans	kg	15%	Nil	0%
	8536.10.92 00	- - - Other, for a current of less than 16 A	kg	15%	Nil	0%
	8536.10.93 00	- - - Fuse blocks, of a kind used for motor vehicles	kg	Nil	Nil	0%
	8536.10.99	- - - Other:				
	8536.10.99 10	- - - - Cartridge	kg	Nil	Nil	0%
	8536.10.99 90	- - - - Other	kg	Nil	Nil	0%
	8536.20	- Automatic circuit breakers:				
		- - Moulded case type:				
	8536.20.11 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.20.12 00	- - - For a current of 16 A or more, but not more than 32 A	kg	Nil	Nil	0%
	8536.20.13 00	- - - For a current of 32 A or more, but not more than 1,000 A	kg	Nil	Nil	0%
	8536.20.19 00	- - - Other	kg	Nil	Nil	0%
	8536.20.20 00	- - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	kg	15%	Nil	0%
		- - Other:				
	8536.20.91 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.20.99	- - - Other:				
	8536.20.99 10	- - - - Earth leakage circuit breaker	kg	Nil	Nil	0%
	8536.20.99 90	- - - - Other	kg	Nil	Nil	0%
	8536.30	- Other apparatus for protecting electrical circuits:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8536.30.10 00	- - Lightning arresters	kg	15%	Nil	0%
	8536.30.20 00	- - Of a kind used in radio equipment or in electric fans	kg	Nil	Nil	0%
	8536.30.90	- - Other:				
	8536.30.90 10	- - For domestic use, for current of less than 16 amps	kg	15%	Nil	0%
	8536.30.90 90	- - Other	kg	15%	Nil	0%
		- Relays:				
	8536.41	- - For a voltage not exceeding 60 V:				
	8536.41.10 00	- - - Digital relays	kg	Nil	Nil	0%
	8536.41.20 00	- - - Of a kind used in radio equipment	kg	5%	Nil	0%
	8536.41.30 00	- - - Of a kind used in electric fans	kg	15%	Nil	0%
	8536.41.40 00	- - - Other, for a current of less than 16 A	kg	15%	Nil	0%
	8536.41.90 00	- - - Other	kg	Nil	Nil	0%
	8536.49	- - Other:				
	8536.49.10 00	- - - Digital relays	kg	Nil	Nil	0%
	8536.49.90	- - - Other:				
	8536.49.90 20	- - - - Of a kind used in radio equipment	kg	Nil	Nil	0%
	8536.49.90 30	- - - - Of a kind used in electric fans	kg	Nil	Nil	0%
	8536.49.90 90	- - - - Other	kg	Nil	Nil	0%
	8536.50	- Other switches:				
	8536.50.20 00	- - Over-current and residual-current automatic switches	kg	Nil	Nil	0%
		- - High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:				
	8536.50.32 00	- - - Of a kind suitable for use in electric fans or in radio equipment	kg	Nil	Nil	0%
	8536.50.33 00	- - - Other, of a rated current carrying capacity of less than 16 A	kg	15%	Nil	0%
	8536.50.39 00	- - - Other	kg	Nil	Nil	0%
	8536.50.40 00	- - Miniature switches for rice cookers or toaster ovens	kg	15%	Nil	0%
		- - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A:				
	8536.50.51 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.50.59 00	- - - Other	kg	Nil	Nil	0%
		- - Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:				
	8536.50.61 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.50.69 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
	8536.50.92 00	- - - Of a kind suitable for use in electric fans	kg	Nil	Nil	0%
	8536.50.95	- - - Other, starters for electric motors or fuse switches:				
	8536.50.95 10	- - - - Starters for electric motors	kg	15%	Nil	0%
	8536.50.95 20	- - - - Fuse switches	kg	15%	Nil	0%
	8536.50.99	- - - Other:				
	8536.50.99 20	- - - - For current of less than 16 amps	kg	15%	Nil	0%
	8536.50.99 50	- - - - Of a kind used in radio equipment or in electric fans	kg	Nil	Nil	0%
	8536.50.99 90	- - - - Other	kg	Nil	Nil	0%
		- Lamp-holders, plugs and sockets:				
	8536.61	- - Lamp-holders:				
	8536.61.10	- - - Of a kind used for compact lamps or halogen lamps:				
	8536.61.10 10	- - - - For a current of less than 16 amps	kg	15%	Nil	0%
	8536.61.10 90	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	8536.61.91 00	- - - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.61.99 00	- - - - Other	kg	Nil	Nil	0%
	8536.69	- - Other:				
		- - - Telephone plugs:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8536.69.11 00	- - - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.69.19 00	- - - - Other	kg	Nil	Nil	0%
		- - - Audio / video sockets and cathode ray tube sockets for television or radio receivers:				
	8536.69.22 00	- - - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.69.29 00	- - - - Other	kg	Nil	Nil	0%
		- - - Sockets and plugs for co-axial cables and printed circuits:				
	8536.69.32 00	- - - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.69.39 00	- - - - Other	kg	Nil	Nil	0%
		- - - Other:				
	8536.69.92 00	- - - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.69.99 00	- - - - Other	kg	Nil	Nil	0%
	8536.70	- Connectors for optical fibres, optical fibres bundles or cables:				
	8536.70.10 00	- - Of ceramics	kg	Nil	Nil	0%
	8536.70.20 00	- - Of copper	kg	Nil	Nil	0%
	8536.70.90 00	- - Other	kg	Nil	Nil	0%
	8536.90	- Other apparatus:				
		- - Connection and contact elements for wires and cables; wafer probers:				
	8536.90.12 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.90.19 00	- - - Other	kg	Nil	Nil	0%
		- - Junction boxes:				
	8536.90.22 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.90.29 00	- - - Other	kg	Nil	Nil	0%
		- - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for co-axial cable; commutators:				
	8536.90.32 00	- - - For a current of less than 16 A	kg	15%	Nil	0%
	8536.90.39 00	- - - Other	kg	Nil	Nil	0%
		- - Other:				
		- - - For a current of less than 16 A:				
	8536.90.93 00	- - - - Telephone patch panels	kg	15%	Nil	0%
	8536.90.94 00	- - - - Other	kg	15%	Nil	0%
	8536.90.99 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- For a voltage not exceeding 1,000 V:				
		- - Switchboards and control panels:				
	8537.10.11 00	- - - Control panels of a kind suitable for use in distributed control systems	kg	15%	Nil	0%
	8537.10.12 00	- - - Control panels fitted with a programmable processor	kg	15%	Nil	0%
	8537.10.13 00	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	kg	15%	Nil	0%
	8537.10.19 00	- - - Other	kg	15%	Nil	0%
	8537.10.20 00	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	kg	15%	Nil	0%
	8537.10.30 00	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	15%	Nil	0%
		- - Other:				
	8537.10.91 00	- - - Of a kind used in radio equipment or in electric fans	kg	Nil	Nil	0%
	8537.10.92 00	- - - Of a kind suitable for use in distributed control systems	kg	15%	Nil	0%
	8537.10.99	- - - Other:				
	8537.10.99 10	- - - - For a current of less than 16 amps	kg	15%	Nil	0%
	8537.10.99 90	- - - - Other	kg	15%	Nil	0%
	8537.20	- For a voltage exceeding 1,000 V:				
		- - Switchboards:				
	8537.20.11 00	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.38	8537.20.19 00	- - - Other	kg	15%	Nil	0%
	8537.20.21 00	- - Control panels: - - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	15%	Nil	0%
	8537.20.29 00	- - - Other	kg	15%	Nil	0%
	8537.20.90 00	- - Other	kg	15%	Nil	0%
		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.				
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: - - For a voltage not exceeding 1,000 V:				
	8538.10.11 00	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	Nil	Nil	0%
	8538.10.12 00	- - - Of a kind used in radio equipment	kg	Nil	Nil	0%
	8538.10.19 00	- - - Other	kg	Nil	Nil	0%
		- - For a voltage exceeding 1,000 V:				
	8538.10.21 00	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	Nil	Nil	0%
	8538.10.22 00	- - - Of a kind used in radio equipment	kg	Nil	Nil	0%
	8538.10.29 00	- - - Other	kg	Nil	Nil	0%
	8538.90	- Other: - - For a voltage not exceeding 1,000 V:				
	8538.90.11 00	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	Nil	Nil	0%
	8538.90.12 00	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.39	8538.90.13 00	- - - Parts of goods of subheading 8537.10.20	kg	Nil	Nil	0%
	8538.90.19 00	- - - Other	kg	Nil	Nil	0%
	8538.90.21 00	- - For a voltage exceeding 1,000 V:				
		- - - Parts including printed circuit assemblies of telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	Nil	Nil	0%
	8538.90.29 00	- - - Other	kg	Nil	Nil	0%
		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.				
	8539.10	- Sealed beam lamp units:				
	8539.10.10 00	- - For motor vehicles of Chapter 87	u	5%	Nil	0%
	8539.10.90 00	- - Other	u	15%	Nil	0%
		- Other filament lamps, excluding ultra-violet or infra-red lamps:				
	8539.21	- - Tungsten halogen:				
	8539.21.20 00	- - - Of a kind used in medical equipment	u	15%	Nil	0%
	8539.21.30 00	- - - Of a kind used for motor vehicles	u	15%	Nil	0%
	8539.21.40 00	- - - Other reflector lamp bulbs	u	15%	Nil	0%
	8539.21.90 00	- - - Other	u	15%	Nil	0%
	8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:				
	8539.22.20 00	- - - Of a kind used in medical equipment	u	15%	Nil	0%
	8539.22.30 00	- - - Other reflector lamp bulbs	u	15%	Nil	0%
	8539.22.90	- - - Other:				
	8539.22.90 10	- - - - Of a kind use in decorative illumination	u	15%	Nil	0%
	8539.22.90 90	- - - - Other	u	15%	Nil	0%
	8539.29	- - Other:				
	8539.29.10 00	- - - Of a kind used in medical equipment	u	15%	Nil	0%
	8539.29.20 00	- - - Of a kind used for motor vehicles	u	15%	Nil	0%
	8539.29.30 00	- - - Other reflector lamp bulbs	u	15%	Nil	0%
		- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V:				
	8539.29.41 00	- - - - Of a kind suitable for medical equipment	u	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.40	8539.29.49 00	- - - - Other	u	15%	Nil	0%
	8539.29.50 00	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	15%	Nil	0%
	8539.29.60 00	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	u	15%	Nil	0%
	8539.29.90 00	- - - Other	u	15%	Nil	0%
		- Discharge lamps, other than ultra-violet lamps:				
	8539.31	- - Fluorescent, hot cathode:				
	8539.31.10 00	- - - Tubes for compact fluorescent lamps	u	15%	Nil	0%
	8539.31.90 00	- - - Other	u	15%	Nil	0%
	8539.32.00 00	- - Mercury or sodium vapour lamps; metal halide lamps	u	15%	Nil	0%
	8539.39	- - Other:				
	8539.39.10 00	- - - Tubes for compact fluorescent lamps	u	15%	Nil	0%
	8539.39.30 00	- - - Other fluorescent cold cathode types	u	15%	Nil	0%
	8539.39.90 00	- - - Other	u	15%	Nil	0%
		- Ultra-violet or infra-red lamps; arc-lamps:				
	8539.41.00 00	- - Arc-lamps	u	5%	Nil	0%
	8539.49.00 00	- - Other	u	5%	Nil	0%
	8539.90	- Parts:				
	8539.90.10 00	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	Nil	Nil	0%
	8539.90.20 00	- - Other, suitable for lamps of motor vehicles	kg	Nil	Nil	0%
	8539.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- - Colour	u	Nil	Nil	0%
	8540.12.00 00	- - Monochrome	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.41	8540.20.00 00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	Nil	Nil	0%
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:				
	8540.40.10 00	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	u	Nil	Nil	0%
	8540.40.90 00	- - Other	u	Nil	Nil	0%
	8540.60.00 00	- Other cathode-ray tubes	u	Nil	Nil	0%
		- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:				
	8540.71.00 00	- - Magnetrons	u	Nil	Nil	0%
	8540.79.00 00	- - Other	u	Nil	Nil	0%
		- Other valves and tubes:				
	8540.81.00 00	- - Receiver or amplifier valves and tubes	u	Nil	Nil	0%
	8540.89.00 00	- - Other	u	Nil	Nil	0%
		- Parts:				
	8540.91.00 00	- - Of cathode-ray tubes	kg	Nil	Nil	0%
	8540.99	- - Other:				
	8540.99.10 00	- - - Of microwave tubes	kg	Nil	Nil	0%
	8540.99.90 00	- - - Other	kg	Nil	Nil	0%
		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 00	- Diodes, other than photosensitive or light emitting diodes	u	Nil	Nil	0%
		- Transistors, other than photosensitive transistors:				
	8541.21.00 00	- - With a dissipation rate of less than 1 W	u	Nil	Nil	0%
	8541.29.00 00	- - Other	u	Nil	Nil	0%
	8541.30.00 00	- Thyristors, diacs and triacs, other than photosensitive devices	u	Nil	Nil	0%
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.42	8541.40.10 00	- - Light emitting diodes	u	Nil	Nil	0%
		- - Photocells, including photodiodes and phototransistors:				
	8541.40.21 00	- - - Photovoltaic cells, not assembled	u	Nil	Nil	0%
	8541.40.22 00	- - - Photovoltaic cells assembled in modules or made up into panels	u	Nil	Nil	0%
	8541.40.29 00	- - - Other	u	Nil	Nil	0%
	8541.40.90 00	- - Other	u	Nil	Nil	0%
	8541.50.00 00	- Other semiconductor devices	u	Nil	Nil	0%
	8541.60.00 00	- Mounted piezo-electric crystals	u	Nil	Nil	0%
	8541.90.00 00	- Parts	kg	Nil	Nil	0%
		Electronic integrated circuits.				
		- Electronic integrated circuits:				
	8542.31.00 00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Nil	Nil	0%
	8542.32.00 00	- - Memories	u	Nil	Nil	0%
	8542.33.00 00	- - Amplifiers	u	Nil	Nil	0%
	8542.39.00 00	- - Other	u	Nil	Nil	0%
	8542.90.00 00	- Parts	kg	Nil	Nil	0%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
	8543.10.00 00	- Particle accelerators	u	Nil	Nil	0%
	8543.20.00 00	- Signal generators	u	Nil	Nil	0%
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:				
	8543.30.20 00	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	u	Nil	Nil	0%
	8543.30.90 00	- - Other	u	Nil	Nil	0%
	8543.70	- Other machines and apparatus:				
	8543.70.10 00	- - Electric fence energisers	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
85.44	8543.70.20 00	- - Remote control apparatus, other than radio remote control apparatus	u	Nil	Nil	0%
	8543.70.30 00	- - Electrical machines and apparatus with translation or dictionary functions	u	Nil	Nil	0%
	8543.70.40 00	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	Nil	0%
	8543.70.50 00	- - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	u	Nil	Nil	0%
	8543.70.90	- - Other:				
	8543.70.90 10	- - - Electronic micro assemblies	u	Nil	Nil	0%
	8543.70.90 90	- - - Other	u	Nil	Nil	0%
	8543.90	- Parts:				
	8543.90.10 00	- - Of goods of subheading 8543.10 or 8543.20	kg	Nil	Nil	0%
	8543.90.20 00	- - Of goods of subheading 8543.30.20	kg	Nil	Nil	0%
	8543.90.30 00	- - Of goods of subheading 8543.70.30	kg	Nil	Nil	0%
	8543.90.40 00	- - Of goods of subheading 8543.70.40	kg	Nil	Nil	0%
	8543.90.50 00	- - Of goods of subheading 8543.70.50	kg	Nil	Nil	0%
	8543.90.90	- - Other:				
	8543.90.90 10	- - - Electronic micro assemblies	u	Nil	Nil	0%
	8543.90.90 90	- - - Other	u	Nil	Nil	0%
		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.				
		- Winding wire:				
	8544.11	- - Of copper:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8544.11.10	- - - With an outer coating of lacquer or enamel:				
	8544.11.10 10	- - - - Enamel	kg	25%	Nil	0%
	8544.11.10 90	- - - - Other	kg	5%	Nil	0%
	8544.11.20 00	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	kg	5%	Nil	0%
	8544.11.90 00	- - - Other	kg	5%	Nil	0%
	8544.19.00 00	- - Other	kg	5%	Nil	0%
	8544.20	- Co-axial cable and other co-axial electric conductors:				
		- - Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:				
	8544.20.11	- - - Insulated with rubber or plastics:				
	8544.20.11 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.20.11 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.20.19 00	- - - Other	kg	5%	Nil	0%
		- - Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:				
	8544.20.21	- - - Insulated with rubber or plastics:				
	8544.20.21 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.20.21 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.20.29 00	- - - Other	kg	5%	Nil	0%
		- - Insulated cables fitted with connectors, for a voltage exceeding 66 kV:				
	8544.20.31	- - - Insulated with rubber or plastics:				
	8544.20.31 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.20.31 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.20.39 00	- - - Other	kg	5%	Nil	0%
		- - Insulated cables not fitted with connectors, for a voltage exceeding 66kV:				
	8544.20.41	- - - Insulated with rubber or plastics:				
	8544.20.41 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.20.41 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.20.49 00	- - - Other	kg	5%	Nil	0%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:				
		- - Wiring harnesses for motor vehicles:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Insulated with rubber or plastics:				
	8544.30.12	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11:				
	8544.30.12 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.30.12 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.30.13	- - - - Other:				
	8544.30.13 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.30.13 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
		- - - Other:				
	8544.30.14 00	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	5%	Nil	0%
	8544.30.19 00	- - - - Other	kg	5%	Nil	0%
		- - Other:				
	8544.30.91	- - - Insulated with rubber or plastics:				
	8544.30.91 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.30.91 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.30.99 00	- - - Other	kg	5%	Nil	0%
		- Other electric conductors, for a voltage not exceeding 1,000 V:				
	8544.42	- - Fitted with connectors:				
		- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:				
	8544.42.11 00	- - - - Telephone, telegraph and radio relay cables, submarine	kg	5%	Nil	0%
	8544.42.12 00	- - - - Telephone, telegraph and radio relay cables, other	kg	Nil	Nil	0%
	8544.42.19	- - - - Other:				
	8544.42.19 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.42.19 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.42.19 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.42.19 90	- - - - - Other	kg	5%	Nil	0%
		- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:				
	8544.42.21 00	- - - - Telephone, telegraph and radio relay cables, submarine	kg	5%	Nil	0%
	8544.42.22 00	- - - - Telephone, telegraph and radio relay cables, other	kg	Nil	Nil	0%
	8544.42.29	- - - - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8544.42.29 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.42.29 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.42.29 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.42.29 90	- - - - - Other	kg	5%	Nil	0%
		- - - Battery cables:				
		- - - - Insulated with rubber or plastics:				
	8544.42.32	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11:				
	8544.42.32 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.42.32 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.42.33	- - - - - Other:				
	8544.42.33 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.42.33 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
		- - - - - Other:				
	8544.42.34	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11:				
	8544.42.34 10	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.42.34 20	- - - - - Other	kg	5%	Nil	0%
		- - - Other:				
	8544.42.91 00	- - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	kg	30%	Nil	0%
	8544.42.92 00	- - - - Other electric cables insulated with plastics	kg	30%	Nil	0%
	8544.42.99	- - - - Other:				
	8544.42.99 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.42.99 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.42.99 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.42.99 90	- - - - - Other	kg	5%	Nil	0%
	8544.49	- - Other:				
		- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:				
	8544.49.11 00	- - - - Telephone, telegraph and radio relay cables, submarine	kg	5%	Nil	0%
	8544.49.12 00	- - - - Telephone, telegraph and radio relay cables, other	kg	Nil	Nil	0%
	8544.49.19	- - - - Other:				
	8544.49.19 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.49.19 20	- - - - - Insulated with plastics	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8544.49.19 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.49.19 90	- - - - - Other	kg	5%	Nil	0%
		- - - Of a kind not used for telecommunications, for a voltage not exceeding 80 V:				
	8544.49.21	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses:				
	8544.49.21 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.49.21 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.49.21 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.49.21 90	- - - - - Other	kg	5%	Nil	0%
		- - - - - Other:				
	8544.49.22 00	- - - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	kg	30%	Nil	0%
	8544.49.23 00	- - - - - Other electric cables insulated with plastics	kg	30%	Nil	0%
	8544.49.29	- - - - - Other:				
	8544.49.29 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.49.29 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.49.29 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.49.29 90	- - - - - Other	kg	5%	Nil	0%
		- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:				
	8544.49.31 00	- - - - Telephone, telegraph and radio relay cables, submarine	kg	5%	Nil	0%
	8544.49.32	- - - - Other, insulated with plastics:				
	8544.49.32 10	- - - - For telephone, telegraph and radio relay cables	kg	30%	Nil	0%
	8544.49.32 90	- - - - - Other	kg	30%	Nil	0%
	8544.49.39	- - - - Other:				
	8544.49.39 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.49.39 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.49.39 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.49.39 90	- - - - - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:				
	8544.49.41 00	- - - - Cables insulated with plastics	kg	30%	Nil	0%
	8544.49.49	- - - - Other:				
	8544.49.49 10	- - - - - Insulated with rubber	kg	30%	Nil	0%
	8544.49.49 20	- - - - - Insulated with plastics	kg	30%	Nil	0%
	8544.49.49 30	- - - - - Insulated with paper	kg	30%	Nil	0%
	8544.49.49 90	- - - - - Other	kg	5%	Nil	0%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:				
		- - For a voltage exceeding 1 kV but not exceeding 36 kV:				
	8544.60.11 00	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	30%	Nil	0%
	8544.60.19	- - - Other:				
	8544.60.19 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.60.19 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.60.19 30	- - - - Insulated with paper	kg	30%	Nil	0%
	8544.60.19 90	- - - - Other	kg	5%	Nil	0%
		- - For a voltage exceeding 36 kV but not exceeding 66 kV:				
	8544.60.21 00	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	30%	Nil	0%
	8544.60.29	- - - Other:				
	8544.60.29 10	- - - - Insulated with rubber	kg	30%	Nil	0%
	8544.60.29 20	- - - - Insulated with plastics	kg	30%	Nil	0%
	8544.60.29 30	- - - - Insulated with paper	kg	30%	Nil	0%
	8544.60.29 90	- - - - Other	kg	5%	Nil	0%
	8544.60.30	- - For a voltage exceeding 66 kV:				
	8544.60.30 10	- - - Insulated with rubber	kg	30%	Nil	0%
	8544.60.30 20	- - - Insulated with plastics	kg	30%	Nil	0%
	8544.60.30 30	- - - Insulated with paper	kg	30%	Nil	0%
	8544.60.30 90	- - - Other	kg	5%	Nil	0%
	8544.70	- Optical fibre cables:				
	8544.70.10 00	- - Telephone, telegraph and radio relay cables, submarine	kg	Nil	Nil	0%
	8544.70.90 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Of a kind used for furnaces	kg	Nil	Nil	0%
	8545.19.00 00	- - Other	kg	Nil	Nil	0%
	8545.20.00 00	- Brushes	kg	Nil	Nil	0%
	8545.90.00 00	- Other	kg	Nil	Nil	0%
85.46		Electrical insulators of any material.				
	8546.10.00 00	- Of glass	kg	Nil	Nil	0%
	8546.20	- Of ceramics:				
	8546.20.10 00	- - Transformer bushings and circuit breaker insulators	kg	Nil	Nil	0%
	8546.20.90 00	- - Other	kg	Nil	Nil	0%
	8546.90.00 00	- Other	kg	Nil	Nil	0%
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 00	- Insulating fittings of ceramics	kg	Nil	Nil	0%
	8547.20.00 00	- Insulating fittings of plastics	kg	Nil	Nil	0%
	8547.90	- Other:				
	8547.90.10 00	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	kg	Nil	Nil	0%
	8547.90.90 00	- - Other	kg	Nil	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:				
		- - Lead acid scrap storage batteries, drained or undrained:				
	8548.10.12	- - - Of a kind used in aircraft:				
	8548.10.12 10	- - - - Primary cells and primary batteries	kg	5%	Nil	0%
	8548.10.12 20	- - - - Electric accumulators	kg	Nil	Nil	0%
	8548.10.19	- - - Other :				
	8548.10.19 11	- - - - 6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm	kg	25%	Nil	0%
	8548.10.19 19	- - - - Other, electric accumulators	kg	20%	Nil	0%
	8548.10.19 90	- - - - Other	kg	20%	Nil	0%
		- - Waste and scrap containing mainly iron :				
	8548.10.22 00	- - - Of primary cells and primary batteries	kg	5%	Nil	0%
	8548.10.23 00	- - - Of electric accumulators of a kind used in aircraft	kg	Nil	Nil	0%
	8548.10.29	- - - Other :				
	8548.10.29 11	- - - - 6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm	kg	25%	Nil	0%
	8548.10.29 19	- - - - Other, electric accumulators	kg	20%	Nil	0%
	8548.10.29 90	- - - - Other	kg	20%	Nil	0%
		- - Waste and scrap containing mainly copper:				
	8548.10.32 00	- - - Of primary cells and primary batteries	kg	5%	Nil	0%
	8548.10.33 00	- - - Of electric accumulators of a kind used in aircraft	kg	Nil	Nil	0%
	8548.10.39	- - - Other :				
	8548.10.39 11	- - - - 6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm	kg	25%	Nil	0%
	8548.10.39 19	- - - - Other, electric accumulators	kg	20%	Nil	0%
	8548.10.39 90	- - - - Other	kg	20%	Nil	0%
		- - Other :				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8548.10.91 00	- - - Of primary cells and primary batteries	kg	5%	Nil	0%
	8548.10.92 00	- - - Of electric accumulators of a kind used in aircraft	kg	Nil	Nil	0%
	8548.10.99	- - - Other:				
	8548.10.99 11	- - - - 6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm	kg	25%	Nil	0%
	8548.10.99 19	- - - - Other electric accumulators	kg	20%	Nil	0%
	8548.10.99 90	- - - - Other	kg	20%	Nil	0%
	8548.90	- Other:				
	8548.90.10 00	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	kg	Nil	Nil	0%
	8548.90.20 00	- - Printed circuit assemblies including such assemblies for external connections	kg	Nil	Nil	0%
	8548.90.90	- - Other:				
	8548.90.90 10	- - - Electronic microassemblies	kg	Nil	Nil	0%
	8548.90.90 90	- - - Other	kg	Nil	Nil	0%

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section 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;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of

the heading in which the air-cushion vehicles are classified under the above provisions.

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

Chapter 86

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

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.				
	8601.10.00 00	- Powered from an external source of electricity	u	5%	Nil	0%
	8601.20.00 00	- Powered by electric accumulators	u	5%	Nil	0%
86.02		Other rail locomotives; locomotive tenders.				
	8602.10.00 00	- Diesel-electric locomotives	u	5%	Nil	0%
	8602.90.00 00	- Other	u	5%	Nil	0%
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
86.04	8603.10.00 00	- Powered from an external source of electricity	u	5%	Nil	0%
	8603.90.00 00	- Other	u	5%	Nil	0%
	8604.00.00 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	5%	Nil	0%
86.05	8605.00.00 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	5%	Nil	0%
86.06		Railway or tramway goods vans and wagons, not self-propelled.				
	8606.10.00 00	- Tank wagons and the like	u	5%	Nil	0%
	8606.30.00 00	- Self-discharging vans and wagons, other than those of subheading 8606.10	u	5%	Nil	0%
86.07		- Other:				
	8606.91.00 00	- - Covered and closed	u	5%	Nil	0%
	8606.92.00 00	- - Open, with non-removable sides of a height exceeding 60 cm	u	5%	Nil	0%
	8606.99.00 00	- - Other	u	5%	Nil	0%
		Parts of railway or tramway locomotives or rolling-stock.				
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:				
	8607.11.00 00	- - Driving bogies and bissel-bogies	kg	5%	Nil	0%
	8607.12.00 00	- - Other bogies and bissel-bogies	kg	5%	Nil	0%
	8607.19.00 00	- - Other, including parts	kg	Nil	Nil	0%
		- Brakes and parts thereof:				
	8607.21.00 00	- - Air brakes and parts thereof	kg	Nil	Nil	0%
	8607.29.00 00	- - Other	kg	Nil	Nil	0%
	8607.30.00 00	- Hooks and other coupling devices, buffers, and parts thereof	kg	5%	Nil	0%
		- Other:				
	8607.91.00 00	- - Of locomotives	kg	Nil	Nil	0%
	8607.99.00 00	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
86.08	8608.00	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.				
	8608.00.20 00	- Electro-mechanical equipment	kg	Nil	Nil	0%
	8608.00.90 00	- Other	kg	Nil	Nil	0%
86.09	8609.00.00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	u	Nil	Nil	0%

Chapter 87
Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof

Chapter 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.

National Note.

1. For the purposes of subheading 8712.00.20 00, the expression "bicycle designed to be ridden by children" refer only to bicycle:
 - (i) having the maximum length between seat and pedal at the lower point not exceeding 43cm; and
 - (ii) having wheel diameter not exceeding 16 inches or 40.64 cm

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.01		Tractors (other than tractors of heading 87.09).				
	8701.10	- Pedestrian controlled tractors:				
		- - Of a power not exceeding 22.5 kW, whether or not electrically operated:				
	8701.10.11 00	- - - For agricultural use	u	Nil	Nil	0%
	8701.10.19 00	- - - Other	u	5%	Nil	0%
		- - Other:				
	8701.10.91 00	- - - For agricultural use	u	Nil	Nil	0%
	8701.10.99 00	- - - Other	u	5%	Nil	0%
	8701.20	- Road tractors for semi-trailers:				
	8701.20.10 00	- - Completely Knocked Down	u	Nil	Nil	0%
	8701.20.90	- - Other:				
	8701.20.90 10	- - - Completely Built-Up, new	u	30%	Nil	0%
	8701.20.90 20	- - - Completely Built-Up, old	u	30%	Nil	0%
	8701.30.00 00	- Track-laying tractors	u	5%	Nil	0%
	8701.90	- Other:				
	8701.90.10 00	- - Agricultural tractors	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.02	8701.90.90	- - Other:				
	8701.90.90 10	- - - Tractors (power unit) designed for hauling roller (drum module)	u	25%	Nil	0%
	8701.90.90 90	- - - Other	u	5%	Nil	0%
		Motor vehicles for the transport of ten or more persons, including the driver.				
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):				
		- - Completely Knocked Down:				
	8702.10.10 00	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	10%	Nil	0%
		- - - Motor coaches, buses or minibuses:				
	8702.10.41 00	- - - - g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	Nil	0%
	8702.10.49 00	- - - - Other	u	Nil	Nil	0%
	8702.10.50 00	- - - Other	u	10%	Nil	0%
		- - Other:				
	8702.10.60 00	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	30%	Nil	0%
		- - - For the transport of 30 persons or more and specially designed for use in airports:				
	8702.10.71	- - - - g.v.w. of at least 6 t but not exceeding 18 t:				
	8702.10.71 10	- - - - - New	u	30%	Nil	0%
	8702.10.71 20	- - - - - Old	u	30%	Nil	0%
	8702.10.79	- - - - Other:				
	8702.10.79 10	- - - - - New	u	30%	Nil	0%
	8702.10.79 20	- - - - - Old	u	30%	Nil	0%
		- - - Other motor coaches, buses or minibuses:				
	8702.10.81	- - - - g.v.w. of at least 6 t but not exceeding 18 t:				
	8702.10.81 10	- - - - - New	u	30%	Nil	0%
	8702.10.81 20	- - - - - Old	u	30%	Nil	0%
	8702.10.89	- - - - Other:				
	8702.10.89 10	- - - - - New	u	30%	Nil	0%
	8702.10.89 20	- - - - - Old	u	30%	Nil	0%
	8702.10.90 00	- - - Other	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.03	8702.90	- Other:				
	8702.90.12 00	- - Completely Knocked Down:				
		- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	10%	Nil	0%
	8702.90.13 00	- - - For the transport of 30 persons or more	u	Nil	Nil	0%
	8702.90.14 00	- - - Other motor coaches, buses or minibuses	u	Nil	Nil	0%
	8702.90.19 00	- - - Other	u	10%	Nil	0%
		- - Other:				
	8702.90.92 00	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	30%	Nil	0%
		- - - For the transport of 30 persons or more:				
	8702.90.93	- - - - Specially designed for use in airports:				
	8702.90.93 10	- - - - - New	u	30%	Nil	0%
	8702.90.93 20	- - - - - Old	u	30%	Nil	0%
	8702.90.94	- - - - Other:				
		- - - - - Motor coaches, buses or minibuses:				
	8702.90.94 11	- - - - - - New	u	30%	Nil	0%
	8702.90.94 12	- - - - - - Old	u	30%	Nil	0%
	8702.90.94 90	- - - - - Other	u	30%	Nil	0%
	8702.90.95	- - - Other motor coaches, buses or minibuses:				
	8702.90.95 10	- - - - New	u	30%	Nil	0%
	8702.90.95 20	- - - - Old	u	30%	Nil	0%
	8702.90.99 00	- - - Other	u	30%	Nil	0%
		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.				
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:				
	8703.10.10 00	- - Golf cars, including golf buggies	u	Nil	Nil	0%
	8703.10.90 00	- - Other	u	30%	Nil	0%
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
	8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:				
	8703.21.10 00	- - - Go-karts	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):				
		- - - - Completely Knocked Down:				
	8703.21.22 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.21.23 00	- - - - - Other	u	10%	Nil	0%
		- - - - Other:				
	8703.21.24	- - - - - Four-wheel drive:				
	8703.21.24 10	- - - - - - New	u	30%	Nil	0%
	8703.21.24 20	- - - - - - Old	u	30%	Nil	0%
	8703.21.29	- - - - - Other:				
	8703.21.29 10	- - - - - - New	u	30%	Nil	0%
	8703.21.29 20	- - - - - - Old	u	30%	Nil	0%
		- - - Other vehicles, Completely Knocked Down:				
	8703.21.31 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.21.39 00	- - - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8703.21.91 00	- - - - - Ambulances	u	5%	Nil	0%
	8703.21.92 00	- - - - - Motor-homes	u	35%	Nil	0%
	8703.21.99	- - - - - Other:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.21.99 11	- - - - - - New	u	30%	Nil	0%
	8703.21.99 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.21.99 91	- - - - - - New	u	30%	Nil	0%
	8703.21.99 92	- - - - - - Old	u	30%	Nil	0%
	8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):				
	8703.22.11	- - - - - Completely Knocked Down:				
	8703.22.11 10	- - - - - - Four-wheel drive	u	10%	Nil	0%
	8703.22.11 90	- - - - - - Other	u	10%	Nil	0%
	8703.22.19	- - - - - Other:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.22.19 11	- - - - - - New	u	30%	Nil	0%
	8703.22.19 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.22.19 91	- - - - - - New	u	30%	Nil	0%
	8703.22.19 92	- - - - - - Old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Other vehicles, Completely Knocked Down:				
	8703.22.21 00	- - - - Four-wheel drive	u	10%	Nil	0%
	8703.22.29 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8703.22.91 00	- - - - Ambulances	u	5%	Nil	0%
	8703.22.92 00	- - - - Motor-homes	u	35%	Nil	0%
	8703.22.99	- - - - Other:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.22.99 11	- - - - - - New	u	30%	Nil	0%
	8703.22.99 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built- Up:				
	8703.22.99 91	- - - - - - New	u	30%	Nil	0%
	8703.22.99 92	- - - - - - Old	u	30%	Nil	0%
	8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
	8703.23.10 00	- - - Ambulances	u	5%	Nil	0%
		- - - Hearses:				
	8703.23.21	- - - - Completely Knocked Down:				
	8703.23.21 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil	0%
	8703.23.21 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil	0%
	8703.23.21 13	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil	0%
	8703.23.21 14	- - - - - Of a cylinder capacity exceeding 2,500 cc	u	10%	Nil	0%
	8703.23.29	- - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.23.29 11	- - - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.23.29 12	- - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.23.29 13	- - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
	8703.23.29 14	- - - - - - Of a cylinder capacity exceeding 2,500 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.23.29 21	- - - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.23.29 22	- - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.23.29 23	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
	8703.23.29 24	- - - - - Of a cylinder capacity exceeding 2,500 cc	u	30%	Nil	0%
		- - - Prison vans:				
	8703.23.31	- - - - Completely Knocked Down:				
	8703.23.31 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil	0%
	8703.23.31 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil	0%
	8703.23.31 13	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil	0%
	8703.23.31 14	- - - - - Of a cylinder capacity exceeding 2,500 cc	u	10%	Nil	0%
	8703.23.39	- - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.23.39 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.23.39 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.23.39 13	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
	8703.23.39 14	- - - - - Of a cylinder capacity exceeding 2,500 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.23.39 21	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.23.39 22	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.23.39 23	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
	8703.23.39 24	- - - - - Of a cylinder capacity exceeding 2,500 cc	u	30%	Nil	0%
	8703.23.40 00	- - - Motor-homes	u	35%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
	8703.23.51	- - - - Of a cylinder capacity not exceeding 1,800 cc:				
	8703.23.51 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.51 90	- - - - - Other	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.23.52	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc:				
	8703.23.52 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.52 90	- - - - - Other	u	10%	Nil	0%
	8703.23.53	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
	8703.23.53 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.53 90	- - - - - Other	u	10%	Nil	0%
	8703.23.54	- - - - Of a cylinder capacity exceeding 2,500 cc:				
	8703.23.54 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.54 90	- - - - - Other	u	10%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
	8703.23.61	- - - - Of a cylinder capacity not exceeding 1,800 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.61 11	- - - - - - New	u	30%	Nil	0%
	8703.23.61 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.61 91	- - - - - - New	u	30%	Nil	0%
	8703.23.61 92	- - - - - - Old	u	30%	Nil	0%
	8703.23.62	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.62 11	- - - - - - New	u	30%	Nil	0%
	8703.23.62 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.62 91	- - - - - - New	u	30%	Nil	0%
	8703.23.62 92	- - - - - - Old	u	30%	Nil	0%
	8703.23.63	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.63 11	- - - - - - New	u	30%	Nil	0%
	8703.23.63 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.63 91	- - - - - - New	u	30%	Nil	0%
	8703.23.63 92	- - - - - - Old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.23.64	- - - - Of a cylinder capacity exceeding 2,500 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.64 11	- - - - - - New	u	30%	Nil	0%
	8703.23.64 12	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.64 91	- - - - - - New	u	30%	Nil	0%
	8703.23.64 92	- - - - - - Old	u	30%	Nil	0%
		- - - Other vehicles, Completely Knocked Down:				
	8703.23.71	- - - - Of a cylinder capacity not exceeding 1,800 cc:				
	8703.23.71 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.71 90	- - - - - Other	u	10%	Nil	0%
	8703.23.72	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc:				
	8703.23.72 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.72 90	- - - - - Other	u	10%	Nil	0%
	8703.23.73	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
	8703.23.73 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.73 90	- - - - - Other	u	10%	Nil	0%
	8703.23.74	- - - - Of a cylinder capacity exceeding 2,500 cc:				
	8703.23.74 10	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.23.74 90	- - - - - Other	u	10%	Nil	0%
		- - - Other:				
	8703.23.91	- - - - Of a cylinder capacity not exceeding 1,800 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.91 21	- - - - - - New	u	30%	Nil	0%
	8703.23.91 22	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.91 91	- - - - - - New	u	30%	Nil	0%
	8703.23.91 92	- - - - - - Old	u	30%	Nil	0%
	8703.23.92	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.92 21	- - - - - - New	u	30%	Nil	0%
	8703.23.92 22	- - - - - - Old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - - Other, Completely Built-Up:				
	8703.23.92 91	- - - - - - New	u	30%	Nil	0%
	8703.23.92 92	- - - - - - Old	u	30%	Nil	0%
	8703.23.93	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.93 21	- - - - - - New	u	30%	Nil	0%
	8703.23.93 22	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.93 91	- - - - - - New	u	30%	Nil	0%
	8703.23.93 92	- - - - - - Old	u	30%	Nil	0%
	8703.23.94	- - - - - Of a cylinder capacity exceeding 2,500 cc:				
		- - - - - Four-wheel drive, Completely Built-Up:				
	8703.23.94 21	- - - - - - New	u	30%	Nil	0%
	8703.23.94 22	- - - - - - Old	u	30%	Nil	0%
		- - - - - Other, Completely Built-Up:				
	8703.23.94 91	- - - - - - New	u	30%	Nil	0%
	8703.23.94 92	- - - - - - Old	u	30%	Nil	0%
	8703.24	- - - Of a cylinder capacity exceeding 3,000 cc:				
	8703.24.10 00	- - - Ambulances	u	5%	Nil	0%
		- - - Hearse:				
	8703.24.21 00	- - - - - Completely Knocked Down	u	10%	Nil	0%
	8703.24.29	- - - - - Other:				
	8703.24.29 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.24.29 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - Prison vans:				
	8703.24.31 00	- - - - - Completely Knocked Down	u	10%	Nil	0%
	8703.24.39	- - - - - Other:				
	8703.24.39 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.24.39 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
	8703.24.41 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.24.49 00	- - - - - Other	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
	8703.24.51	- - - - Four-wheel drive:				
	8703.24.51 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.24.51 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.24.59	- - - - Other:				
	8703.24.59 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.24.59 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.24.70 00	- - - Motor-homes	u	35%	Nil	0%
		- - - Other vehicles, Completely Knocked Down:				
	8703.24.81 00	- - - - Four-wheel drive	u	10%	Nil	0%
	8703.24.89 00	- - - - Other	u	10%	Nil	0%
		- - - Other:				
	8703.24.91	- - - - Four-wheel drive:				
	8703.24.91 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.24.91 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.24.99	- - - - Other:				
	8703.24.99 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.24.99 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:				
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
	8703.31.11 00	- - - - Four-wheel drive	u	10%	Nil	0%
	8703.31.19 00	- - - - Other	u	10%	Nil	0%
	8703.31.20	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
		- - - - Four-wheel drive, Completely Built-Up:				
	8703.31.20 11	- - - - - New	u	30%	Nil	0%
	8703.31.20 12	- - - - - Old	u	30%	Nil	0%
		- - - - Other, Completely Built-Up:				
	8703.31.20 91	- - - - - New	u	30%	Nil	0%
	8703.31.20 92	- - - - - Old	u	30%	Nil	0%
	8703.31.40 00	- - - Ambulances	u	5%	Nil	0%
	8703.31.50 00	- - - Motor-homes	u	35%	Nil	0%
		- - - Other vehicles, Completely Knocked Down:				
	8703.31.81 00	- - - - Four-wheel drive	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.31.89 00	- - - - Other	u	Nil	Nil	0%
	8703.31.91	- - - - Other:				
	8703.31.91 11	- - - - - Four-wheel drive:				
	8703.31.91 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.31.91 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.31.99	- - - - - Other:				
	8703.31.99 11	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.31.99 12	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:				
	8703.32.10 00	- - - Ambulances	u	5%	Nil	0%
		- - - Hearses:				
	8703.32.21	- - - - Completely Knocked Down:				
	8703.32.21 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil	0%
	8703.32.21 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil	0%
	8703.32.21 13	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil	0%
	8703.32.29	- - - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.32.29 11	- - - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.29 12	- - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.32.29 13	- - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.32.29 21	- - - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.29 22	- - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.32.29 23	- - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
		- - - Prison vans:				
	8703.32.31	- - - - Completely Knocked Down:				
	8703.32.31 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil	0%
	8703.32.31 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil	0%
	8703.32.31 13	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.32.39	- - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.32.39 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.39 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.32.39 13	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.32.39 21	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.39 22	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.32.39 23	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				
		- - - - Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.42 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.32.43 00	- - - - - Other	u	10%	Nil	0%
		- - - - Other:				
	8703.32.44 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.32.49 00	- - - - - Other	u	10%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
		- - - - Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.52	- - - - - Four-wheel drive:				
		- - - - - Completely Built-Up, new:				
	8703.32.52 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.52 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.32.52 21	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.32.52 22	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.32.53	- - - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.32.53 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.53 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.32.53 21	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.53 22	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
		- - - - - Other:				
	8703.32.54	- - - - - Four-wheel drive:				
		- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
	8703.32.54 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.32.54 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.32.59	- - - - - Other:				
		- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
	8703.32.59 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.32.59 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.32.60 00	- - - Motor-homes	u	35%	Nil	0%
		- - - Other vehicles, Completely Knocked Down:				
		- - - - Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.71	- - - - - Four-wheel drive:				
	8703.32.71 10	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil	0%
	8703.32.71 20	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.32.72	- - - - - Other:				
	8703.32.72 10	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil	0%
	8703.32.72 20	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil	0%
		- - - - - Other:				
	8703.32.73 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.32.79 00	- - - - - Other	u	10%	Nil	0%
		- - - - - Other:				
		- - - - - Of a cylinder capacity not exceeding 2,000 cc:				
	8703.32.92	- - - - - Four-wheel drive:				
		- - - - - Completely Built-Up, new:				
	8703.32.92 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.92 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.32.92 21	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.92 22	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
	8703.32.93	- - - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.32.93 11	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.93 12	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.32.93 21	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil	0%
	8703.32.93 22	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - Other:				
	8703.32.94	- - - - - Four-wheel drive:				
	8703.32.94 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.32.94 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.32.99	- - - - - Other:				
	8703.32.99 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.32.99 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.33	- - Of a cylinder capacity exceeding 2,500 cc:				
	8703.33.10 00	- - - Ambulances	u	5%	Nil	0%
		- - - Hearses:				
	8703.33.21 00	- - - - Completely Knocked Down	u	10%	Nil	0%
	8703.33.29	- - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.33.29 11	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.29 12	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.33.29 21	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.29 22	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
		- - - Prison vans:				
	8703.33.31 00	- - - - Completely Knocked Down	u	10%	Nil	0%
	8703.33.39	- - - - Other:				
		- - - - - Completely Built-Up, new:				
	8703.33.39 11	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.39 12	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
		- - - - - Completely Built-Up, old:				
	8703.33.39 21	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.39 22	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:				
	8703.33.43 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.33.44 00	- - - - - Other	u	10%	Nil	0%
		- - - - Of a cylinder capacity exceeding 3,000 cc:				
	8703.33.45 00	- - - - - Four-wheel drive	u	10%	Nil	0%
	8703.33.49 00	- - - - - Other	u	10%	Nil	0%
		- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
		- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:				
	8703.33.53	- - - - - Four-wheel drive:				
	8703.33.53 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.33.53 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.33.54	- - - - - Other:				
	8703.33.54 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.33.54 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - - Of a cylinder capacity exceeding 3,000 cc:				
	8703.33.55	- - - - - Four-wheel drive:				
	8703.33.55 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.33.55 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.33.59	- - - - - Other:				
	8703.33.59 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.33.59 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.33.70 00	- - - Motor-homes	u	35%	Nil	0%
		- - - Other vehicles, Completely Knocked Down:				
	8703.33.81 00	- - - - Four-wheel drive	u	10%	Nil	0%
	8703.33.89 00	- - - - Other	u	10%	Nil	0%
		- - - Other:				
	8703.33.91	- - - - Four-wheel drive:				
		- - - - - Completely Built-Up, new:				
	8703.33.91 11	- - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8703.33.91 12	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.91 21	- - - - - Completely Built-Up, old: - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.91 22	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.99	- - - - Other: - - - - - Completely Built-Up, new:				
	8703.33.99 11	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.99 12	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.99 21	- - - - - Completely Built-Up, old: - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil	0%
	8703.33.99 22	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil	0%
	8703.90	- Other: - - Electrically-powered vehicles:				
	8703.90.11 00	- - - Ambulances	u	5%	Nil	0%
	8703.90.12 00	- - - Go-karts	u	Nil	Nil	0%
	8703.90.13	- - - Other: - - - - Completely Knocked Down:				
	8703.90.13 10	- - - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans)	u	10%	Nil	0%
	8703.90.13 90	- - - - - Other	u	10%	Nil	0%
	8703.90.19	- - - - Other: - - - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Built-Up:				
	8703.90.19 11	- - - - - New	u	30%	Nil	0%
	8703.90.19 12	- - - - - Old	u	30%	Nil	0%
	8703.90.19 91	- - - - - Other, Completely Built-Up: - - - - - New	u	30%	Nil	0%
	8703.90.19 92	- - - - - Old	u	30%	Nil	0%
	8703.90.50 00	- - - Other: - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.04	8703.90.70	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:				
	8703.90.70 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8703.90.70 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8703.90.80 00	- - - Other vehicles, Completely Knocked Down	u	10%	Nil	0%
	8703.90.90	- - - Other:				
		- - - - Completely Built-Up, new				
	8703.90.90 71	- - - - Motor homes	u	35%	Nil	0%
	8703.90.90 79	- - - - Other	u	30%	Nil	0%
		- - - - Completely Built-Up, old				
	8703.90.90 81	- - - - Motor homes	u	35%	Nil	0%
	8703.90.90 89	- - - - Other	u	30%	Nil	0%
		Motor vehicles for the transport of goods.				
	8704.10	- Dumpers designed for off-highway use:				
		- - Completely Knocked Down:				
	8704.10.13 00	- - - g.v.w. not exceeding 5 t	u	Nil	Nil	0%
	8704.10.14 00	- - - g.v.w. exceeding 5 t, but not exceeding 10 t	u	Nil	Nil	0%
	8704.10.15 00	- - - g.v.w. exceeding 10 t, but not exceeding 20 t	u	Nil	Nil	0%
	8704.10.16 00	- - - g.v.w. exceeding 20 t, but not exceeding 24 t	u	Nil	Nil	0%
	8704.10.17 00	- - - g.v.w. exceeding 24 t, but not exceeding 45 t	u	Nil	Nil	0%
	8704.10.18 00	- - - g.v.w. exceeding 45 t	u	Nil	Nil	0%
		- - Other:				
	8704.10.23	- - - g.v.w. not exceeding 5 t:				
	8704.10.23 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.10.23 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.10.24	- - - g.v.w. exceeding 5 t, but not exceeding 10 t:				
	8704.10.24 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.10.24 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.10.25	- - - g.v.w. exceeding 10 t, but not exceeding 20 t:				
	8704.10.25 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.10.25 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.10.26	- - - g.v.w. exceeding 20 t, but not exceeding 24 t:				
	8704.10.26 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.10.26 20	- - - - Completely Built-Up, old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.10.27	- - - g.v.w. exceeding 24 t, but not exceeding 45 t:				
	8704.10.27 11	- - - - Completely Built-Up, new, g.v.w. exceeding 24 t, but not exceeding 38 t	u	30%	Nil	0%
	8704.10.27 12	- - - - Completely Built-Up, old, g.v.w. exceeding 24 t, but not exceeding 38 t	u	30%	Nil	0%
	8704.10.27 21	- - - - Completely Built-Up, new, g.v.w. exceeding 38 t, but not exceeding 45 t	u	5%	Nil	0%
	8704.10.27 22	- - - - Completely Built-Up, old, g.v.w. exceeding 38 t, but not exceeding 45 t	u	30%	Nil	0%
	8704.10.28	- - - g.v.w. exceeding 45 t:				
	8704.10.28 10	- - - - Completely Built-Up, new	u	5%	Nil	0%
	8704.10.28 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
	8704.21	- - g.v.w. not exceeding 5 tonnes:				
		- - - Completely Knocked Down:				
	8704.21.11 00	- - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.21.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8704.21.21	- - - - Refrigerated lorries (trucks):				
	8704.21.21 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.21.21 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.21.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.21.22 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.21.22 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.21.23	- - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.21.23 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.21.23 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.21.24	- - - - Armoured cargo vehicles for transporting valuables:				
	8704.21.24 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.21.24 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.21.25	- - - - Hooklift lorries (trucks):				
	8704.21.25 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.21.25 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.21.29	- - - - Other:				
	8704.21.29 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.21.29 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.22	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:				
		- - - g.v.w. not exceeding 6 t:				
		- - - - Completely Knocked Down:				
	8704.22.11 00	- - - - - Refrigerated lorries (trucks):	u	Nil	Nil	0%
	8704.22.19 00	- - - - - Other	u	Nil	Nil	0%
		- - - - - Other:				
	8704.22.21	- - - - - Refrigerated lorries (trucks):				
	8704.22.21 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.21 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.22.22 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.22 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.22.23 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.23 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.24	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.22.24 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.24 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.25	- - - - - Hooklift lorries (trucks):				
	8704.22.25 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.25 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.29	- - - - - Other:				
	8704.22.29 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.29 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - g.v.w. exceeding 6 t but not exceeding 20 t:				
		- - - - Completely Knocked Down:				
	8704.22.31 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.22.39 00	- - - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - Other:				
	8704.22.41	- - - - - Refrigerated lorries (trucks)				
	8704.22.41 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.41 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.22.42 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.42 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.22.43 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.43 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.44	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.22.44 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.44 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.45	- - - - - Hooklift lorries (trucks):				
	8704.22.45 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.45 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - - - Other:				
	8704.22.51	- - - - - - Other, g.v.w. exceeding 6 t but not exceeding 10 t:				
	8704.22.51 10	- - - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.51 20	- - - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.22.59	- - - - - - Other:				
	8704.22.59 10	- - - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.22.59 20	- - - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23	- - g.v.w. exceeding 20 tonnes: - - - g.v.w. not exceeding 24 t: - - - - Completely Knocked Down:				
	8704.23.11 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.23.19 00	- - - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - Other:				
	8704.23.21	- - - - - Refrigerated lorries (trucks)				
	8704.23.21 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.21 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.23.22 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.22 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.23.23 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.23 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.24	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.23.24 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.24 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.25	- - - - - Hooklift lorries (trucks):				
	8704.23.25 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.25 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.29	- - - - - Other:				
	8704.23.29 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.29 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - g.v.w. exceeding 24 t but not exceeding 45 t:				
		- - - - Completely Knocked Down:				
	8704.23.51 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.23.59 00	- - - - - Other	u	Nil	Nil	0%
		- - - - Other:				
	8704.23.61	- - - - - Refrigerated lorries (trucks):				
	8704.23.61 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.61 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.23.62	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.23.62 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.62 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.63	- - - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.23.63 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.63 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.64	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.23.64 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.64 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.65	- - - - - Hooklift lorries (trucks):				
	8704.23.65 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.65 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.66	- - - - - Dumpers:				
	8704.23.66 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.66 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.69	- - - - - Other:				
	8704.23.69 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.69 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - g.v.w. exceeding 45 t:				
		- - - - - Completely Knocked Down:				
	8704.23.71 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.23.79 00	- - - - - Other	u	Nil	Nil	0%
		- - - - - Other:				
	8704.23.81	- - - - - Refrigerated lorries (trucks):				
	8704.23.81 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.81 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.82	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.23.82 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.23.82 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.83	- - - - - Tanker vehicles; bulk- cement lorries (trucks):				
	8704.23.83 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.83 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.84	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.23.84 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.84 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.85	- - - - - Hooklift lorries (trucks):				
	8704.23.85 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.85 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.86	- - - - - Dumpers:				
	8704.23.86 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.86 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.23.89	- - - - - Other:				
	8704.23.89 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.23.89 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
		- Other, with spark-ignition internal combustion piston engine:				
	8704.31	- - g.v.w. not exceeding 5 tonnes:				
		- - - Completely Knocked Down:				
	8704.31.11 00	- - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.31.19 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8704.31.21	- - - - Refrigerated lorries (trucks):				
	8704.31.21 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.31.21 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.31.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.31.22 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.31.22 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.31.23	- - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.31.23 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.31.23 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.31.24	- - - - Armoured cargo vehicles for transporting valuables:				
	8704.31.24 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.31.24 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.31.25	- - - - Hooklift lorries (trucks):				
	8704.31.25 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.31.25 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.31.29	- - - - Other:				
	8704.31.29 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.31.29 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32	- - g.v.w. exceeding 5 tonnes:				
		- - - g.v.w. not exceeding 6 t:				
		- - - - Completely Knocked Down:				
	8704.32.11 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.32.19 00	- - - - - Other	u	Nil	Nil	0%
		- - - - Other:				
	8704.32.21	- - - - - Refrigerated lorries (trucks):				
	8704.32.21 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.21 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.32.22 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.22 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.32.23 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.23 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.24	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.32.24 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.24 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.25	- - - - - Hooklift lorries (trucks):				
	8704.32.25 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.25 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.29	- - - - - Other:				
	8704.32.29 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.32.29 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - g.v.w. exceeding 6 t but not exceeding 20 t:				
		- - - - Completely Knocked Down:				
	8704.32.31 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.32.39 00	- - - - - Other	u	Nil	Nil	0%
		- - - - Other:				
	8704.32.41	- - - - - Refrigerated lorries (trucks):				
	8704.32.41 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.41 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.32.42 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.42 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.43	- - - - - Tanker vehicles; bulk- cement lorries (trucks):				
	8704.32.43 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.43 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.44	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.32.44 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.44 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.45	- - - - - Hooklift lorries (trucks):				
	8704.32.45 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.45 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - - Other:				
	8704.32.46	- - - - - Other, g.v.w. exceeding 6 t but not exceeding 10 t:				
	8704.32.46 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.46 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.49	- - - - - Other:				
	8704.32.49 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.49 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - g.v.w. exceeding 20 t but not exceeding 24 t:				
	8704.32.51 00	- - - - Completely Knocked Down:				
		- - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.32.59 00	- - - - Other	u	Nil	Nil	0%
		- - - - Other:				
	8704.32.61	- - - - Refrigerated lorries (trucks):				
	8704.32.61 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.61 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.62	- - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.32.62 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.62 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.63	- - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.32.63 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.63 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.64	- - - - Armoured cargo vehicles for transporting valuables:				
	8704.32.64 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.64 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.65	- - - - Hooklift lorries (trucks):				
	8704.32.65 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.65 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.69	- - - - Other:				
	8704.32.69 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.69 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - g.v.w. exceeding 24 t but not exceeding 45 t:				
		- - - - Completely Knocked Down:				
	8704.32.71 00	- - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.32.79 00	- - - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
		- - - - Other:				
	8704.32.81	- - - - - Refrigerated lorries (trucks):				
	8704.32.81 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.81 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.82	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.32.82 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.82 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.83	- - - - - Tanker vehicles; bulk-cement lorries (trucks):				
	8704.32.83 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.83 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.84	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.32.84 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.84 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.85	- - - - - Hooklift lorries (trucks):				
	8704.32.85 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.85 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.86	- - - - - Dumpers:				
	8704.32.86 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.86 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.89	- - - - - Other:				
	8704.32.89 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.89 20	- - - - - - Completely Built-Up, old	u	30%	Nil	0%
		- - - g.v.w. exceeding 45 t:				
		- - - - Completely Knocked Down:				
	8704.32.91 00	- - - - - Refrigerated lorries (trucks)	u	Nil	Nil	0%
	8704.32.92 00	- - - - - Other	u	Nil	Nil	0%
		- - - - Other:				
	8704.32.93	- - - - - Refrigerated lorries (trucks):				
	8704.32.93 10	- - - - - - Completely Built-Up, new	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8704.32.93 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.94	- - - - - Refuse/garbage collection vehicles having a refuse compressing device:				
	8704.32.94 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.94 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.95	- - - - - Tanker vehicles; bulk- cement lorries (trucks):				
	8704.32.95 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.95 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.96	- - - - - Armoured cargo vehicles for transporting valuables:				
	8704.32.96 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.96 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.97	- - - - - Hooklift lorries (trucks):				
	8704.32.97 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.97 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.98	- - - - - Dumpers:				
	8704.32.98 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.98 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.32.99	- - - - - Other:				
	8704.32.99 10	- - - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.32.99 20	- - - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.90	- Other:				
	8704.90.10 00	- - Completely Knocked Down - - Other:	u	Nil	Nil	0%
	8704.90.91	- - - g.v.w. not exceeding 5 t:				
	8704.90.91 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.90.91 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.90.92	- - - g.v.w. exceeding 5 t but not exceeding 10 t:				
	8704.90.92 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.90.92 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.90.93	- - - g.v.w. exceeding 10 t but not exceeding 20 t:				
	8704.90.93 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.90.93 20	- - - - Completely Built-Up, old	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.05	8704.90.94	- - - g.v.w. exceeding 20 t but not exceeding 45 t:				
	8704.90.94 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.90.94 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
	8704.90.99	- - - Other:				
	8704.90.99 10	- - - - Completely Built-Up, new	u	30%	Nil	0%
	8704.90.99 20	- - - - Completely Built-Up, old	u	30%	Nil	0%
		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 00	- Crane lorries	u	30%	Nil	0%
	8705.20.00 00	- Mobile drilling derricks	u	30%	Nil	0%
	8705.30.00 00	- Fire fighting vehicles	u	30%	Nil	0%
	8705.40.00 00	- Concrete-mixer lorries	u	30%	Nil	0%
	8705.90	- Other:				
87.06	8705.90.50 00	- - Street cleaning vehicles, cesspool emptiers; mobile clinics; spraying lorries of all kinds	u	30%	Nil	0%
	8705.90.90 00	- - Other	u	30%	Nil	0%
		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.				
		- For vehicles of heading 87.01:				
	8706.00.11 00	- - For agricultural tractors of subheading 8701.10 or 8701.90	u	Nil	Nil	0%
	8706.00.19 00	- - Other	u	Nil	Nil	0%
		- For vehicles of heading 87.02:				
	8706.00.21 00	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	30%	Nil	0%
	8706.00.29 00	- - Other	u	30%	Nil	0%
		- For vehicles of heading 87.03:				
	8706.00.31 00	- - For go-karts and golf cars, including golf buggies	u	30%	Nil	0%
	8706.00.32 00	- - For ambulances	u	Nil	Nil	0%
	8706.00.33 00	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	u	30%	Nil	0%
	8706.00.39 00	- - Other	u	30%	Nil	0%
	8706.00.40 00	- For vehicles of heading 87.04	u	30%	Nil	0%
	8706.00.50 00	- For vehicles of heading 87.05	u	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.				
	8707.10	- For the vehicles of heading 87.03:				
	8707.10.10 00	- - For go-karts and golf cars, including golf buggies	u	30%	Nil	0%
	8707.10.20 00	- - For ambulances	u	Nil	Nil	0%
	8707.10.90 00	- - Other	u	30%	Nil	0%
	8707.90	- Other:				
	8707.90.10 00	- - For vehicles of heading 87.01	u	Nil	Nil	0%
		- - For vehicles of heading 87.02:				
	8707.90.21 00	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	30%	Nil	0%
	8707.90.29 00	- - - Other	u	30%	Nil	0%
	8707.90.30 00	- - For vehicles of heading 87.05	u	30%	Nil	0%
	8707.90.90 00	- - Other	u	30%	Nil	0%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.				
	8708.10	- Bumpers and parts thereof:				
	8708.10.10 00	- - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.10.90 00	- - Other	kg	25%	Nil	0%
		- Other parts and accessories of bodies (including cabs):				
	8708.21.00 00	- - Safety seat belts	kg	30%	Nil	0%
	8708.29	- - Other:				
		- - - Components of door trim assemblies:				
	8708.29.11 00	- - - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.29.12 00	- - - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.29.14 00	- - - - For vehicles of heading 87.02 or 87.04	kg	25%	Nil	0%
	8708.29.19 00	- - - - Other	kg	25%	Nil	0%
	8708.29.20	- - - Parts of safety seat belts:				
	8708.29.20 10	- - - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.29.20 90	- - - - Other	kg	25%	Nil	0%
		- - - Other:				
	8708.29.92 00	- - - - For vehicles of heading 87.01	kg	Nil	Nil	0%
		- - - - For vehicles of heading 87.03:				
	8708.29.93 00	- - - - - Interior trim fittings; mudguards	kg	25%	Nil	0%
	8708.29.94 00	- - - - - Hood rods	kg	25%	Nil	0%
	8708.29.95 00	- - - - - Other	kg	25%	Nil	0%
		- - - - For vehicles of heading 87.02 or 87.04:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8708.29.96 00	- - - - - Interior trim fittings; mudguards	kg	25%	Nil	0%
	8708.29.97 00	- - - - - Hood rods	kg	25%	Nil	0%
	8708.29.98 00	- - - - - Other	kg	25%	Nil	0%
	8708.29.99 00	- - - - - Other	kg	25%	Nil	0%
	8708.30	- Brakes and servo-brakes; parts thereof:				
	8708.30.10 00	- - For vehicles of heading 87.01	kg	5%	Nil	0%
		- - For vehicles of heading 87.03:				
	8708.30.21 00	- - - Brake drums, brake discs or brake pipes	kg	30%	Nil	0%
	8708.30.29 00	- - - Other	kg	30%	Nil	0%
	8708.30.30 00	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	kg	30%	Nil	0%
	8708.30.90 00	- - Other	kg	30%	Nil	0%
	8708.40	- Gear boxes and parts thereof:				
		- - Gear boxes, unassembled:				
	8708.40.11 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.40.13 00	- - - For vehicles of heading 87.04 or 87.05	kg	25%	Nil	0%
	8708.40.14 00	- - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.40.19 00	- - - Other	kg	25%	Nil	0%
		- - Gear boxes, assembled:				
	8708.40.25 00	- - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.40.26 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.40.27 00	- - - For vehicles of heading 87.04 or 87.05	kg	25%	Nil	0%
	8708.40.29 00	- - - Other	kg	25%	Nil	0%
		- - Parts:				
	8708.40.91 00	- - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.40.92 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.40.99 00	- - - Other	kg	25%	Nil	0%
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non- driving axles; parts thereof:				
		- - Unassembled:				
	8708.50.11 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.50.13 00	- - - For vehicles of heading 87.04 or 87.05	kg	25%	Nil	0%
	8708.50.15 00	- - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.50.19 00	- - - Other	kg	25%	Nil	0%
		- - Assembled:				
	8708.50.25 00	- - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.50.26 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.50.27 00	- - - For vehicles of heading 87.04 or 87.05	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8708.50.29 00	- - - Other	kg	25%	Nil	0%
		- - Parts:				
		- - - For vehicles of heading 87.01:				
	8708.50.91 00	- - - - Crown wheels and pinions	kg	Nil	Nil	0%
	8708.50.92 00	- - - - Other	kg	Nil	Nil	0%
	8708.50.93	- - - For vehicles of heading 87.03:				
	8708.50.93 10	- - - - Crown wheels and pinions	kg	30%	Nil	0%
	8708.50.93 90	- - - - Other	kg	25%	Nil	0%
	8708.50.99	- - - Other:				
	8708.50.99 10	- - - - Crown wheels and pinions	kg	30%	Nil	0%
	8708.50.99 90	- - - - Other	kg	25%	Nil	0%
	8708.70	- Road wheels and parts and accessories thereof:				
		- - Hub-caps:				
	8708.70.15 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.70.16 00	- - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.70.17 00	- - - For vehicles of heading 87.02 or 87.04	kg	30%	Nil	0%
	8708.70.19 00	- - - Other	kg	30%	Nil	0%
		- - Wheels fitted with tyres:				
	8708.70.21 00	- - - For vehicles of heading 87.01	kg	30%	Nil	0%
	8708.70.22 00	- - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.70.29 00	- - - Other	kg	30%	Nil	0%
		- - Wheels not fitted with tyres:				
	8708.70.31 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.70.32 00	- - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.70.39 00	- - - Other	kg	30%	Nil	0%
		- - Other:				
	8708.70.95 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.70.96 00	- - - For vehicles of heading 87.02 or 87.04	kg	30%	Nil	0%
	8708.70.97 00	- - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.70.99 00	- - - Other	kg	30%	Nil	0%
	8708.80	- Suspension systems and parts thereof (including shock- absorbers):				
		- - Suspension systems:				
	8708.80.15 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.80.16 00	- - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.80.17 00	- - - For vehicles of subheading 8704.10 or heading 87.05	kg	30%	Nil	0%
	8708.80.19 00	- - - Other	kg	30%	Nil	0%
		- - Parts:				
	8708.80.91 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.80.92 00	- - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.80.99 00	- - - Other	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8708.91	- Other parts and accessories:				
		- - Radiators and parts thereof:				
		- - - Radiators:				
	8708.91.15 00	- - - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.91.16 00	- - - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.91.17 00	- - - - For vehicles of heading 87.02 or 87.04	kg	25%	Nil	0%
	8708.91.19 00	- - - - Other	kg	25%	Nil	0%
		- - - Parts:				
	8708.91.91 00	- - - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.91.92 00	- - - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.91.99 00	- - - - Other	kg	25%	Nil	0%
	8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:				
	8708.92.10 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.92.20 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.92.40 00	- - - For vehicles of heading 87.02 or 87.04	kg	25%	Nil	0%
	8708.92.90 00	- - - Other	kg	25%	Nil	0%
	8708.93	- - Clutches and parts thereof:				
	8708.93.50 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
	8708.93.60 00	- - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.93.70 00	- - - For vehicles of heading 87.02 or 87.04	kg	25%	Nil	0%
	8708.93.90 00	- - - Other	kg	25%	Nil	0%
	8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:				
	8708.94.10	- - - Steering wheels with airbag assemblies:				
	8708.94.10 10	- - - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.94.10 90	- - - - Other	kg	25%	Nil	0%
		- - - Other:				
	8708.94.94 00	- - - - For vehicles of heading 87.01	kg	Nil	Nil	0%
	8708.94.95 00	- - - - For vehicles of heading 87.03	kg	25%	Nil	0%
	8708.94.99 00	- - - - Other	kg	25%	Nil	0%
	8708.95	- - Safety airbags with inflater system; parts thereof:				
	8708.95.10 00	- - - Safety airbags with inflater system	kg	30%	Nil	0%
	8708.95.90 00	- - - Parts	kg	30%	Nil	0%
	8708.99	- - Other:				
	8708.99.10 00	- - - For vehicles of heading 87.01	kg	5%	Nil	0%
		- - - For vehicles of heading 87.02, 87.03 or 87.04:				
		- - - - Fuel tanks and parts thereof:				
	8708.99.21 00	- - - - - Fuel tanks	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
87.09	8708.99.23 00	- - - - - Parts	kg	30%	Nil	0%
	8708.99.30 00	- - - - Accelerator, brake or clutch pedals	kg	30%	Nil	0%
	8708.99.40 00	- - - - Battery carriers or trays and brackets therefor	kg	30%	Nil	0%
	8708.99.50 00	- - - - Radiator shrouds	kg	30%	Nil	0%
		- - - - Chassis frames or parts thereof:				
	8708.99.61 00	- - - - - For vehicles of heading 87.02	kg	30%	Nil	0%
	8708.99.62 00	- - - - - For vehicles of heading 87.03	kg	30%	Nil	0%
	8708.99.63 00	- - - - - For vehicles of heading 87.04	kg	30%	Nil	0%
	8708.99.70 00	- - - - Other	kg	30%	Nil	0%
	8708.99.90	- - - Other:				
	8708.99.90 10	- - - - Spokes and nipples	kg	30%	Nil	0%
	8708.99.90 90	- - - - Other	kg	30%	Nil	0%
		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 00	- - Electrical	u	5%	Nil	0%
	8709.19.00 00	- - Other	u	5%	Nil	0%
	8709.90.00 00	- - Parts	kg	5%	Nil	0%
87.10	8710.00.00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	Nil	Nil	0%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
		- - Completely Knocked Down:				
	8711.10.12 00	- - - Mopeds and motorised bicycles	u	Nil	Nil	0%
	8711.10.13 00	- - - Other motorcycles and motor scooters	u	Nil	Nil	0%
	8711.10.19 00	- - - Other	u	Nil	Nil	0%
		- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8711.10.92 00	- - - Mopeds and motorised bicycles	u	30%	Nil	0%
	8711.10.93	- - - Other motorcycles and motor scooters:				
		- - - - Completely Built-Up:				
	8711.10.93 10	- - - - - New	u	30%	Nil	0%
	8711.10.93 20	- - - - - Old	u	30%	Nil	0%
	8711.10.99	- - - Other:				
		- - - - Completely Built-Up:				
	8711.10.99 10	- - - - - New	u	30%	Nil	0%
	8711.10.99 20	- - - - - Old	u	30%	Nil	0%
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
	8711.20.10 00	- - Motocross motorcycles	u	Nil	Nil	0%
	8711.20.20	- - Mopeds and motorised bicycles:				
	8711.20.20 10	- - - Completely Knocked Down	u	Nil	Nil	0%
	8711.20.20 20	- - - Completely Built-Up	u	30%	Nil	0%
		- - Other, Completely Knocked Down:				
		- - - Motorcycles (with or without side-cars), including motor scooters:				
	8711.20.31 00	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil	Nil	0%
	8711.20.32 00	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil	Nil	0%
	8711.20.39 00	- - - - Other	u	Nil	Nil	0%
		- - - Other:				
	8711.20.45 00	- - - - Of a cylinder capacity not exceeding 200cc	u	Nil	Nil	0%
	8711.20.49 00	- - - - Other	u	Nil	Nil	0%
		- - Other:				
		- - - Motorcycles (with or without side-cars), including motor scooters:				
	8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc:				
		- - - - - Completely Built-Up:				
	8711.20.51 10	- - - - - - New	u	30%	Nil	0%
	8711.20.51 20	- - - - - - Old	u	30%	Nil	0%
	8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc:				
		- - - - - Completely Built-Up:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8711.20.52 10	- - - - - New	u	30%	Nil	0%
	8711.20.52 20	- - - - - Old	u	30%	Nil	0%
	8711.20.59	- - - - Other:				
		- - - - - Of a cylinder capacity not exceeding 150 cc, Completely Built-Up:				
	8711.20.59 10	- - - - - New	u	30%	Nil	0%
	8711.20.59 20	- - - - - Old	u	30%	Nil	0%
	8711.20.90	- - - Other:				
		- - - - Completely Built-Up, new:				
	8711.20.90 21	- - - - - Of a cylinder capacity not exceeding 150 cc	u	30%	Nil	0%
	8711.20.90 22	- - - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	30%	Nil	0%
	8711.20.90 23	- - - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	30%	Nil	0%
		- - - - Completely Built-Up, old:				
	8711.20.90 31	- - - - - Of a cylinder capacity not exceeding 150 cc	u	30%	Nil	0%
	8711.20.90 32	- - - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	30%	Nil	0%
	8711.20.90 33	- - - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	30%	Nil	0%
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
	8711.30.10 00	- - Motocross motorcycles	u	Nil	Nil	0%
	8711.30.30 00	- - Other, Completely Knocked Down	u	5%	Nil	0%
	8711.30.90	- - Other:				
	8711.30.90 10	- - - Completely Built-Up, new	u	30%	Nil	0%
	8711.30.90 20	- - - Completely Built-Up, old	u	30%	Nil	0%
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.40.10 00	- - Motocross motorcycles	u	Nil	Nil	0%
	8711.40.20 00	- - Other, Completely Knocked Down	u	10%	Nil	0%
	8711.40.90	- - Other:				
	8711.40.90 10	- - - Completely Built-Up, new	u	30%	Nil	0%
	8711.40.90 20	- - - Completely Built-Up, old	u	30%	Nil	0%
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.50.20 00	- - Completely Knocked Down	u	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8711.50.90	- - Other:				
	8711.50.90 10	- - - Completely Built-Up, new	u	30%	Nil	0%
	8711.50.90 20	- - - Completely Built-Up, old	u	30%	Nil	0%
	8711.90	- Other:				
	8711.90.40 00	- - Side-cars	u	50%	Nil	0%
		- - Other, Completely Knocked Down:				
	8711.90.51 00	- - - Electrically powered motorcycles	u	5%	Nil	0%
	8711.90.52	- - - Other, of a cylinder capacity not exceeding 200cc:				
	8711.90.52 10	- - - - Motorised bicycles	u	Nil	Nil	0%
	8711.90.52 90	- - - - Other	u	Nil	Nil	0%
	8711.90.53 00	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc	u	Nil	Nil	0%
	8711.90.54 00	- - - Other, of a cylinder capacity exceeding 500cc	u	Nil	Nil	0%
		- - Other:				
	8711.90.91 00	- - - Electrically powered motorcycles	u	30%	Nil	0%
	8711.90.99	- - - Other:				
	8711.90.99 10	- - - - Motorised bicycles	u	30%	Nil	0%
	8711.90.99 20	- - - - Other, Completely Built-Up, new	u	30%	Nil	0%
	8711.90.99 30	- - - - Other, Completely Built-Up, old	u	30%	Nil	0%
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.				
	8712.00.10 00	- Racing bicycles	u	Nil	Nil	0%
	8712.00.20 00	- Bicycles designed to be ridden by children	u	Nil	Nil	0%
	8712.00.30 00	- Other bicycles	u	25%	Nil	0%
	8712.00.90 00	- Other	u	Nil	Nil	0%
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.				
	8713.10.00	- Not mechanically propelled:				
	8713.10.00 10	- - Wheel chair	u	Nil	Nil	0%
	8713.10.00 90	- - Other	u	Nil	Nil	0%
	8713.90.00	- Other:				
	8713.90.00 10	- - Wheel chair	u	Nil	Nil	0%
	8713.90.00 90	- - Other	u	Nil	Nil	0%
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.				
	8714.10.10 00	- Of motorcycles (including mopeds):				
		- - Saddles	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8714.10.20 00	- - Spokes and nipples	kg	30%	Nil	0%
	8714.10.90 00	- - Other	kg	25%	Nil	0%
	8714.20	- Of carriages for disabled persons:				
		- - Castors:				
	8714.20.11 00	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil	Nil	0%
	8714.20.12 00	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil	Nil	0%
	8714.20.19 00	- - - Other	kg	Nil	Nil	0%
	8714.20.90	- - Other:	kg	Nil	Nil	0%
	8714.20.90 10	- - - Spokes and nipples	kg	Nil	Nil	0%
	8714.20.90 90	- - - Other	kg	Nil	Nil	0%
		- Other:				
	8714.91	- - Frames and forks, and parts thereof:				
	8714.91.10 00	- - - For bicycles of subheading 8712.00.20	kg	Nil	Nil	0%
		- - - Other:				
	8714.91.91 00	- - - - Parts for forks	kg	5%	Nil	0%
	8714.91.99 00	- - - - Other	kg	25%	Nil	0%
	8714.92	- - Wheel rims and spokes:				
	8714.92.10 00	- - - For bicycles of subheading 8712.00.20	kg	Nil	Nil	0%
	8714.92.90 00	- - - Other	kg	30%	Nil	0%
	8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:				
	8714.93.10 00	- - - For bicycles of subheading 8712.00.20	kg	Nil	Nil	0%
	8714.93.90 00	- - - Other	kg	5%	Nil	0%
	8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:				
	8714.94.10 00	- - - For bicycles of subheading 8712.00.20	kg	Nil	Nil	0%
	8714.94.90 00	- - - Other	kg	5%	Nil	0%
	8714.95	- - Saddles:				
	8714.95.10 00	- - - For bicycles of subheading 8712.00.20	u	Nil	Nil	0%
	8714.95.90 00	- - - Other	kg	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8714.96	- - Pedals and crank-gear, and parts thereof:				
	8714.96.10 00	- - - For bicycles of subheading 8712.00.20	kg	Nil	Nil	0%
	8714.96.90 00	- - - Other	kg	5%	Nil	0%
	8714.99	- - Other:				
		- - - For bicycles of subheading 8712.00.20:				
	8714.99.11 00	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	Nil	Nil	0%
	8714.99.12 00	- - - - Chain wheels and cranks; other parts:	kg	Nil	Nil	0%
		- - - Other:				
	8714.99.91 00	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	25%	Nil	0%
	8714.99.92	- - - - Chain wheels and cranks; other parts:				
	8714.99.92 10	- - - - - Chain wheels and cranks	kg	5%	Nil	0%
	8714.99.92 20	- - - - - Nipples	kg	30%	Nil	0%
	8714.99.92 30	- - - - - Other parts	kg	5%	Nil	0%
87.15	8715.00.00 00	Baby carriages and parts thereof.	kg	Nil	Nil	0%
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.				
	8716.10.00 00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	25%	Nil	0%
	8716.20.00 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	25%	Nil	0%
		- Other trailers and semi-trailers for the transport of goods:				
	8716.31.00 00	- - Tanker trailers and tanker semi-trailers	u	25%	Nil	0%
	8716.39	- - Other:				
	8716.39.40 00	- - - Agricultural trailers and semi-trailers	u	25%	Nil	0%
		- - - Other:				
	8716.39.91 00	- - - - Having a carrying capacity (payload) exceeding 200 t	u	25%	Nil	0%
	8716.39.99 00	- - - - Other	u	25%	Nil	0%
	8716.40.00 00	- Other trailers and semi-trailers	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	8716.80	- Other vehicles:				
	8716.80.10 00	- - Carts and wagons, sack trucks, hand trolleys and similar hand- propelled vehicles of a kind used in factories or workshops, except wheel barrows	u	5%	Nil	0%
	8716.80.20 00	- - Wheel barrows	u	25%	Nil	0%
	8716.80.90 00	- - Other	u	5%	Nil	0%
	8716.90	- Parts:				
		- - For trailers and semi-trailers:				
	8716.90.13	- - - For goods of subheading 8716.20:				
	8716.90.13 10	- - - - Wheels	kg	25%	Nil	0%
	8716.90.13 90	- - - - Other	kg	5%	Nil	0%
	8716.90.19	- - - Other:				
	8716.90.19 10	- - - - Wheels	kg	25%	Nil	0%
	8716.90.19 90	- - - - Other	kg	5%	Nil	0%
		- - For other vehicles :				
		- - - For goods of subheading 8716.80.10 or 8716.80.20:				
	8716.90.92 00	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	kg	30%	Nil	0%
	8716.90.93	- - - - Other:				
	8716.90.93 10	- - - - - Other, castors	kg	25%	Nil	0%
		- - - - - Other:				
	8716.90.93 91	- - - - - - For goods of subheading 8716.80.10	kg	5%	Nil	0%
	8716.90.93 92	- - - - - - For goods of subheading 8716.80.20	kg	25%	Nil	0%
		- - - Other:				
	8716.90.94 00	- - - - Spokes and nipples	kg	30%	Nil	0%
	8716.90.95 00	- - - - Castors, for goods of subheading 8716.80.90, of a diameter(including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	kg	30%	Nil	0%
	8716.90.96 00	- - - - Other castors	kg	25%	Nil	0%
	8716.90.99 00	- - - - Other	kg	5%	Nil	0%

Chapter 88
Aircraft, spacecraft, and parts thereof

Subheading Note.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
88.01	8801.00.00 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	Nil	Nil	0%
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.				
		- Helicopters:				
	8802.11.00 00	- - Of an unladen weight not exceeding 2,000 kg	u	Nil	Nil	0%
	8802.12.00 00	- - Of an unladen weight exceeding 2,000 kg	u	Nil	Nil	0%
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:				
	8802.20.10 00	- - Aeroplanes	u	Nil	Nil	0%
	8802.20.90 00	- - Other	u	Nil	Nil	0%
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:				
	8802.30.10 00	- - Aeroplanes	u	Nil	Nil	0%
	8802.30.90 00	- - Other	u	Nil	Nil	0%
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:				
	8802.40.10 00	- - Aeroplanes	u	Nil	Nil	0%
	8802.40.90 00	- - Other	u	Nil	Nil	0%
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:				
	8802.60.00 10	- - Telecommunication satellites	u	Nil	Nil	0%
	8802.60.00 90	- - Other	u	Nil	Nil	0%
88.03		Parts of goods of heading 88.01 or 88.02.				
	8803.10.00 00	- Propellers and rotors and parts thereof	kg	Nil	Nil	0%
	8803.20.00 00	- Under-carriages and parts thereof	kg	Nil	Nil	0%
	8803.30.00 00	- Other parts of aeroplanes or helicopters	kg	Nil	Nil	0%
	8803.90	- Other :				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
88.04	8803.90.10 00	- - Of telecommunication satellites	kg	Nil	Nil	0%
	8803.90.20 00	- - Of balloons, gliders or kites	kg	Nil	Nil	0%
	8803.90.90 00	- - Other	kg	Nil	Nil	0%
88.05	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.				
	8804.00.10 00	- Rotochutes and parts thereof	kg	5%	Nil	0%
	8804.00.90 00	- Other	kg	25%	Nil	0%
		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.				
	8805.10.00 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	Nil	Nil	0%
		- Ground flying trainers and parts thereof:				
	8805.21.00 00	- - Air combat simulators and parts thereof	kg	Nil	Nil	0%
	8805.29	- - Other:				
	8805.29.10 00	- - - Ground flying trainers	kg	Nil	Nil	0%
	8805.29.90 00	- - - Other	kg	Nil	Nil	0%

Chapter 89
Ships, boats and floating structures

Chapter Note.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:				
	8901.10.10 00	- - Of a gross tonnage not exceeding 26	u	25%	Nil	0%
	8901.10.20 00	- - Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	Nil	0%
	8901.10.60 00	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	u	Nil	Nil	0%
	8901.10.70 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil	Nil	0%
	8901.10.80 00	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	u	Nil	Nil	0%
	8901.10.90 00	- - Of a gross tonnage exceeding 5,000	u	Nil	Nil	0%
	8901.20	- Tankers :				
	8901.20.50 00	- - Of a gross tonnage not exceeding 5,000	u	Nil	Nil	0%
	8901.20.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	Nil	Nil	0%
	8901.20.80 00	- - Of a gross tonnage exceeding 50,000	u	Nil	Nil	0%
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:				
	8901.30.50 00	- - Of a gross tonnage not exceeding 5,000	u	Nil	Nil	0%
	8901.30.70 00	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	Nil	Nil	0%
	8901.30.80 00	- - Of a gross tonnage exceeding 50,000	u	Nil	Nil	0%
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:				
		- - Not motorised:				
	8901.90.11 00	- - - Of a gross tonnage not exceeding 26	u	25%	Nil	0%
	8901.90.12 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
89.02	8901.90.14 00	- - - Of a gross tonnage exceeding 500 - - Motorised:	u	Nil	Nil	0%
	8901.90.31 00	- - - Of a gross tonnage not exceeding 26	u	25%	Nil	0%
	8901.90.32 00	- - - Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	Nil	0%
	8901.90.33 00	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	u	Nil	Nil	0%
	8901.90.34 00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil	Nil	0%
	8901.90.35 00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	u	Nil	Nil	0%
	8901.90.36 00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	Nil	Nil	0%
	8901.90.37 00	- - - Of a gross tonnage exceeding 50,000	u	Nil	Nil	0%
	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.				
		- Fishing vessels:				
	8902.00.21 00	- - Of a gross tonnage not exceeding 26	u	25%	Nil	0%
	8902.00.22 00	- - Of a gross tonnage exceeding 26 but less than 40	u	Nil	Nil	0%
	8902.00.23 00	- - Of a gross tonnage of 40 or more but not exceeding 250	u	Nil	Nil	0%
	8902.00.24 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	u	Nil	Nil	0%
	8902.00.25 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil	Nil	0%
	8902.00.26 00	- - Of a gross tonnage exceeding 4,000	u	Nil	Nil	0%
		- Other :				
	8902.00.91 00	- - Of a gross tonnage not exceeding 26	u	25%	Nil	0%
	8902.00.92 00	- - Of a gross tonnage exceeding 26 but less than 40	u	Nil	Nil	0%
	8902.00.93 00	- - Of a gross tonnage of 40 or more but not exceeding 250	u	Nil	Nil	0%
	8902.00.94 00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	u	Nil	Nil	0%
	8902.00.95 00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil	Nil	0%
	8902.00.96 00	- - Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
	8903.10.00 00	- Inflatable - Other:	u	Nil	Nil	0%
	8903.91.00	- - Sailboats, with or without auxiliary motor:				
	8903.91.00 30	- - - Of a gross tonnage not exceeding 26	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
89.04	8903.91.00 90	- - - Other	u	Nil	Nil	0%
	8903.92.00	- - Motorboats, other than outboard motorboats :				
	8903.92.00 30	- - - Of a gross tonnage not exceeding 26	u	Nil	Nil	0%
	8903.92.00 90	- - - Other	u	Nil	Nil	0%
	8903.99.00	- - Other :				
	8903.99.00 30	- - - Of a gross tonnage not exceeding 26	u	Nil	Nil	0%
	8903.99.00 90	- - - Other	u	Nil	Nil	0%
	8904.00	Tugs and pusher craft.				
	8904.00.10 00	- Of a gross tonnage not exceeding 26 - Of gross tonnage exceeding 26:	u	25%	Nil	0%
	8904.00.31 00	- - Of a power not exceeding 4,000 hp	u	Nil	Nil	0%
	8904.00.39 00	- - Other	u	Nil	Nil	0%
	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 00	- Dredgers	u	Nil	Nil	0%
	8905.20.00 00	- Floating or submersible drilling or production platforms	u	Nil	Nil	0%
89.06	8905.90	- Other:				
	8905.90.10 00	- - Floating docks	u	Nil	Nil	0%
	8905.90.90 00	- - Other	u	Nil	Nil	0%
	89.07	Other vessels, including warships and lifeboats other than rowing boats.				
	8906.10.00 00	- Warships	u	Nil	Nil	0%
	8906.90	- Other:				
	8906.90.10 00	- - Of a displacement not exceeding 30 t	u	Nil	Nil	0%
	8906.90.20 00	- - Of a displacement exceeding 30 t but not exceeding 300 t	u	Nil	Nil	0%
	8906.90.90 00	- - Other	u	Nil	Nil	0%
	89.08	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).				
89.08	8907.10.00 00	- Inflatable rafts	u	Nil	Nil	0%
	8907.90	- Other:				
	8907.90.10 00	- - Buoys	u	Nil	Nil	0%
	8907.90.90 00	- - Other	u	Nil	Nil	0%
89.08	8908.00.00 00	Vessels and other floating structures for breaking up.	u	Nil	Nil	0%

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

Chapter 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 of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and

video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cable 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Optical fibres, optical fibre bundles and cables:				
	9001.10.10 00	- - For telecommunications and other electrical uses	kg	Nil	Nil	0%
	9001.10.90 00	- - Other	kg	Nil	Nil	0%
	9001.20.00 00	- Sheets and plates of polarising material	kg	Nil	Nil	0%
	9001.30.00 00	- Contact lenses	u	Nil	Nil	0%
	9001.40.00 00	- Spectacle lenses of glass	u	Nil	Nil	0%
	9001.50.00 00	- Spectacle lenses of other materials	u	Nil	Nil	0%
	9001.90	- Other:				
	9001.90.10	- - For photographic or cinematographic cameras or projectors:				
	9001.90.10 10	- - - For use in cameras or as camera accessories	kg	Nil	Nil	0%
	9001.90.10 90	- - - Other	kg	Nil	Nil	0%
	9001.90.90 00	- - Other	kg	Nil	Nil	0%
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.				
	9002.11	- Objective lenses:				
	9002.11.10 00	- - For cameras, projectors or photographic enlargers or reducers:	kg	Nil	Nil	0%
	9002.11.90	- - - Other:				
	9002.11.90 10	- - - - For cameras	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.03	9002.11.90 90	- - - - Other	kg	Nil	Nil	0%
	9002.19.00 00	- - Other	kg	Nil	Nil	0%
	9002.20	- Filters:				
	9002.20.10 00	- - For cinematographic projectors	kg	Nil	Nil	0%
	9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors:				
	9002.20.20 10	- - - For use in cameras or camera accessories	kg	Nil	Nil	0%
	9002.20.20 90	- - - Other	kg	Nil	Nil	0%
	9002.20.30 00	- - For telescopes or microscopes	kg	Nil	Nil	0%
	9002.20.90	- - Other:				
	9002.20.90 10	- - - For use in cameras or camera accessories	kg	Nil	Nil	0%
	9002.20.90 90	- - - Other	kg	Nil	Nil	0%
	9002.90	- Other:				
	9002.90.20 00	- - For cinematographic projectors	kg	Nil	Nil	0%
	9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors:				
	9002.90.30 10	- - - For use in cameras or as camera accessories	kg	Nil	Nil	0%
	9002.90.30 90	- - - Other	kg	Nil	Nil	0%
	9002.90.90	- - Other:				
	9002.90.90 10	- - - For use in cameras or camera accessories	kg	Nil	Nil	0%
	9002.90.90 90	- - - Other	kg	Nil	Nil	0%
		Frames and mountings for spectacles, goggles or the like, and parts thereof.				
		- Frames and mountings:				
	9003.11.00 00	- - Of plastics	u	Nil	Nil	0%
	9003.19.00 00	- - Of other materials	u	Nil	Nil	0%
	9003.90.00 00	- Parts	kg	Nil	Nil	0%
90.04		Spectacles, goggles and the like, corrective, protective or other.				
	9004.10.00 00	- Sunglasses	u	Nil	Nil	0%
	9004.90	- Other:				
	9004.90.10 00	- - Corrective spectacles	u	Nil	Nil	0%
	9004.90.50	- - Protective goggles:				
	9004.90.50 10	- - - Rubber goggles	u	Nil	Nil	0%
	9004.90.50 90	- - - Other	u	Nil	Nil	0%
	9004.90.90	- - Other:				
	9004.90.90 10	- - - Rubber goggles	u	Nil	Nil	0%
	9004.90.90 90	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Binoculars	u	Nil	Nil	0%
	9005.80	- Other instruments:				
	9005.80.10 00	- - Astronomical instruments, excluding instruments for radio-astronomy	u	Nil	Nil	0%
	9005.80.90 00	- - Other	u	Nil	Nil	0%
	9005.90	- Parts and accessories (including mountings):				
	9005.90.10 00	- - For astronomical instruments, excluding instruments for radio-astronomy				
	9005.90.90 00	- - Other	kg kg	Nil Nil	Nil Nil	0% 0%
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
	9006.10	- Cameras of a kind used for preparing printing plates or cylinders:				
	9006.10.10 00	- - Laser photoplotters	u	Nil	Nil	0%
	9006.10.90 00	- - Other	u	Nil	Nil	0%
	9006.30.00 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				
	9006.40.00 00	- Instant print cameras	u	Nil	Nil	0%
		- Other cameras:				
	9006.51.00 00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	Nil	Nil	0%
	9006.52.00 00	- - Other, for roll film of a width less than 35 mm	u	Nil	Nil	0%
	9006.53.00 00	- - Other, for roll film of a width of 35 mm	u	Nil	Nil	0%
	9006.59	- - Other:				
	9006.59.10 00	- - - Laser photoplotters or image setters with a raster image processor	u	Nil	Nil	0%
	9006.59.90 00	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.07	9006.61.00 00	- Photographic flashlight apparatus and flashbulbs:				
		- - Discharge lamp ("electronic") flashlight apparatus	u	Nil	Nil	0%
	9006.69.00 00	- - Other	u	Nil	Nil	0%
	9006.91	- Parts and accessories:				
		- - For cameras:				
	9006.91.10 00	- - - For laser photoplotters of subheading 9006.10.10	kg	Nil	Nil	0%
	9006.91.30 00	- - - Other, for cameras of subheadings 9006.40 to 9006.53	kg	Nil	Nil	0%
	9006.91.90 00	- - - Other	kg	Nil	Nil	0%
	9006.99	- - Other:				
	9006.99.10 00	- - - For photographic flashlight apparatus	kg	Nil	Nil	0%
	9006.99.90 00	- - - Other	kg	Nil	Nil	0%
		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.				
	9007.10.00	- Cameras:				
	9007.10.00 10	- - For film of less than 16 mm width or for double-8 mm film	u	Nil	Nil	0%
90.08	9007.10.00 90	- - Other	u	Nil	Nil	0%
	9007.20	- Projectors:				
	9007.20.10 00	- - For film of less than 16 mm in width	u	Nil	Nil	0%
	9007.20.90 00	- - Other	u	Nil	Nil	0%
		- Parts and accessories:				
	9007.91.00 00	- - For cameras	kg	Nil	Nil	0%
	9007.92.00 00	- - For projectors	kg	Nil	Nil	0%
		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.				
	9008.50	- Projectors, enlargers and reducers:				
	9008.50.10 00	- - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	Nil	Nil	0%
	9008.50.90 00	- - Other	u	Nil	Nil	0%
	9008.90	- Parts and accessories:				
	9008.90.20 00	- - Of photographic (other than cinematographic) enlargers and reducers	kg	Nil	Nil	0%
	9008.90.90 00	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
	9010.10.00 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	Nil	Nil	0%
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:				
	9010.50.10 00	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	u	20%	Nil	0%
	9010.50.90	- - Other:				
	9010.50.90 10	- - - Cinematographic editing and titling equipment	u	Nil	Nil	0%
	9010.50.90 20	- - - Illuminator for X-ray	u	Nil	Nil	0%
	9010.50.90 30	- - - Contact exposure unit used for the preparation of film in colour separation process	u	Nil	Nil	0%
	9010.50.90 40	- - - Automatic plate maker	u	Nil	Nil	0%
	9010.50.90 90	- - - Other	u	20%	Nil	0%
	9010.60	- Projection screens:				
	9010.60.10 00	- - Of 300 inches or more	u	Nil	Nil	0%
	9010.60.90 00	- - Other	u	Nil	Nil	0%
	9010.90	- Parts and accessories:				
	9010.90.10 00	- - Of goods of subheading 9010.10 or 9010.60	kg	Nil	Nil	0%
	9010.90.30 00	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards				
	9010.90.90 00	- - Other	kg kg	Nil Nil	Nil Nil	0% 0%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
	9011.10.00 00	- Stereoscopic microscopes	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.12	9011.20.00 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	Nil	Nil	0%
	9011.80.00 00	- Other microscopes	u	Nil	Nil	0%
	9011.90.00 00	- Parts and accessories	kg	Nil	Nil	0%
		Microscopes other than optical microscopes; diffraction apparatus.				
	9012.10.00 00	- Microscopes other than optical microscopes; diffraction apparatus	u	Nil	Nil	0%
90.13	9012.90.00 00	- Parts and accessories	kg	Nil	Nil	0%
		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 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	Nil	Nil	0%
	9013.20.00 00	- Lasers, other than laser diodes	u	Nil	Nil	0%
	9013.80	- Other devices, appliances and instruments:				
	9013.80.10 00	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	Nil	0%
	9013.80.20 00	- - Liquid crystal devices	u	Nil	Nil	0%
	9013.80.90 00	- - Other	u	Nil	Nil	0%
	9013.90	- Parts and accessories:				
	9013.90.10 00	- - Of goods of subheading 9013.20	kg	Nil	Nil	0%
	9013.90.50 00	- - Of goods of subheading 9013.80.20	kg	Nil	Nil	0%
	9013.90.60 00	- - Of goods of subheading 9013.80.10	kg	Nil	Nil	0%
	9013.90.90 00	- - Other	kg	Nil	Nil	0%
		Direction finding compasses; other navigational instruments and appliances.				
	9014.10.00 00	- Direction finding compasses	u	5%	Nil	0%
90.14	9014.20.00 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.15	9014.80	- Other instruments and appliances:				
	9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine:				
	9014.80.10 10	- - - Sonar or echo sounder	u	Nil	Nil	0%
	9014.80.10 90	- - - Other	u	5%	Nil	0%
	9014.80.90 00	- - Other	u	5%	Nil	0%
	9014.90	- Parts and accessories:				
	9014.90.10 00	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine				
	9014.90.90 00	- - Other	kg kg	Nil Nil	Nil Nil	0% 0%
		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.				
	9015.10	- Rangefinders:				
	9015.10.10 00	- - Of a kind used in photography or cinematography	u	Nil	Nil	0%
	9015.10.90 00	- - Other	u	5%	Nil	0%
	9015.20.00 00	- Theodolites and tachymeters (tacheometers)	u	5%	Nil	0%
	9015.30.00 00	- Levels	u	5%	Nil	0%
	9015.40.00 00	- Photogrammetrical surveying instruments and appliances	kg	5%	Nil	0%
	9015.80	- Other instruments and appliances:				
	9015.80.10 00	- - Radio-sonde and radio wind apparatus	u	5%	Nil	0%
	9015.80.90 00	- - Other	u	5%	Nil	0%
	9015.90.00 00	- Parts and accessories	kg	Nil	Nil	0%
90.16	9016.00.00 00	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	Nil	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.18	9017.10	- Drafting tables and machines, whether or not automatic:				
	9017.10.10 00	- - Plotters	u	5%	Nil	0%
	9017.10.90 00	- - Other	u	5%	Nil	0%
	9017.20	- Other drawing, marking-out or mathematical calculating instruments:				
	9017.20.10 00	- - Rulers	u	Nil	Nil	0%
	9017.20.30 00	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	u	Nil	Nil	0%
	9017.20.40 00	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	u	Nil	Nil	0%
	9017.20.50 00	- - Other plotters	u	Nil	Nil	0%
	9017.20.90 00	- - Other	u	Nil	Nil	0%
	9017.30.00 00	- Micrometers, callipers and gauges	u	Nil	Nil	0%
	9017.80.00 00	- Other instruments	u	5%	Nil	0%
	9017.90	- Parts and accessories:				
	9017.90.20 00	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	kg	Nil	Nil	0%
	9017.90.30 00	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	kg	Nil	Nil	0%
	9017.90.40 00	- - Parts and accessories including printed circuit assemblies, of other plotters	kg	Nil	Nil	0%
	9017.90.90 00	- - Other	kg	Nil	Nil	0%
		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 00	- - Electro-cardiographs	u	Nil	Nil	0%
	9018.12.00 00	- - Ultrasonic scanning apparatus	u	Nil	Nil	0%
	9018.13.00 00	- - Magnetic resonance imaging apparatus	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.19	9018.14.00 00	- - Scintigraphic apparatus	u	Nil	Nil	0%
	9018.19.00	- - Other:				
	9018.19.00 10	- - - Self-monitoring apparatus used in diagnosing diabetes	u	Nil	Nil	0%
	9018.19.00 90	- - - Other	u	Nil	Nil	0%
	9018.20.00 00	- Ultra-violet or infra-red ray apparatus	kg	Nil	Nil	0%
		- Syringes, needles, catheters, cannulae and the like:				
	9018.31	- - Syringes, with or without needles:				
	9018.31.10 00	- - - Disposable syringes	u	Nil	Nil	0%
	9018.31.90 00	- - - Other	u	Nil	Nil	0%
	9018.32.00 00	- - Tubular metal needles and needles for sutures	kg	Nil	Nil	0%
	9018.39	- - Other:				
	9018.39.10 00	- - - Catheters	u	Nil	Nil	0%
	9018.39.90 00	- - - Other	u	Nil	Nil	0%
		- Other instruments and appliances, used in dental sciences:				
	9018.41.00 00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Nil	Nil	0%
	9018.49.00 00	- - Other	u	Nil	Nil	0%
	9018.50.00 00	- Other ophthalmic instruments and appliances	kg	Nil	Nil	0%
	9018.90	- Other instruments and appliances:				
	9018.90.20 00	- - Intravenous administration sets	u	Nil	Nil	0%
	9018.90.30	- - Electronic instruments and appliances:				
	9018.90.30 10	- - - Self-administrating used in treating diabetes	u	Nil	Nil	0%
	9018.90.30 20	- - - Artificial kidney (dialysers)	u	Nil	Nil	0%
	9018.90.30 90	- - - Other	u	Nil	Nil	0%
	9018.90.90	- - Other:				
	9018.90.90 10	- - - Self-administrating used in treating diabetes	u	Nil	Nil	0%
	9018.90.90 20	- - - Artificial kidney (dialysers)	u	Nil	Nil	0%
	9018.90.90 90	- - - Other	u	Nil	Nil	0%
		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:				
	9019.10.10 00	- - Electronic	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.20	9019.10.90 00	- - Other	kg	Nil	Nil	0%
	9019.20.00 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Nil	Nil	0%
	9020.00.00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Nil	Nil	0%
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.				
90.22	9021.10.00 00	- Orthopaedic or fracture appliances	kg	Nil	Nil	0%
	9021.21.00 00	- Artificial teeth and dental fittings:	kg	Nil	Nil	0%
	9021.29.00 00	- - Artificial teeth	kg	Nil	Nil	0%
		- - Other	kg	Nil	Nil	0%
		- Other artificial parts of the body:				
	9021.31.00 00	- - Artificial joints	kg	Nil	Nil	0%
	9021.39.00 00	- - Other	kg	Nil	Nil	0%
	9021.40.00 00	- Hearing aids, excluding parts and accessories	u	Nil	Nil	0%
	9021.50.00 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Nil	Nil	0%
	9021.90.00 00	- Other	kg	Nil	Nil	0%
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 00	- - Computed tomography apparatus	u	Nil	Nil	0%
	9022.13.00 00	- - Other, for dental uses	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9022.14.00 00	- - Other, for medical, surgical, or veterinary uses	u	Nil	Nil	0%
	9022.19	- - For other uses:				
	9022.19.10 00	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	u	Nil	Nil	0%
	9022.19.90 00	- - - Other	u	Nil	Nil	0%
		- 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 00	- - For medical, surgical, dental or veterinary uses	u	Nil	Nil	0%
	9022.29.00 00	- - For other uses	u	Nil	Nil	0%
	9022.30.00 00	- X-ray tubes	u	Nil	Nil	0%
	9022.90	- Other, including parts and accessories:				
	9022.90.10 00	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	kg	Nil	Nil	0%
	9022.90.90 00	- - Other	kg	Nil	Nil	0%
90.23	9023.00.00 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Nil	Nil	0%
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	- Machines and appliances for testing metals:				
	9024.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	9024.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9024.80	- Other machines and appliances:				
	9024.80.10 00	- - Electrically operated	u	5%	Nil	0%
	9024.80.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9024.90	- Parts and accessories:				
	9024.90.10 00	- - For electrically operated machines and appliances	kg	Nil	Nil	0%
	9024.90.20 00	- - For non-electrically operated machines and appliances	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Liquid-filled, for direct reading	u	Nil	Nil	0%
	9025.19	- - Other:				
		- - - Electrically operated:				
	9025.19.11 00	- - - - Temperature gauges for motor vehicles	u	Nil	Nil	0%
	9025.19.19 00	- - - - Other	u	Nil	Nil	0%
	9025.19.20 00	- - - Not electrically operated	u	Nil	Nil	0%
	9025.80	- Other instruments:				
	9025.80.20 00	- - Electrically operated	u	Nil	Nil	0%
	9025.80.30 00	- - Not electrically operated	u	Nil	Nil	0%
	9025.90	- Parts and accessories:				
90.26	9025.90.10 00	- - For electrically operated instruments	kg	Nil	Nil	0%
	9025.90.20 00	- - For non-electrically operated instruments	kg	Nil	Nil	0%
		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	- For measuring or checking the flow or level of liquids:				
	9026.10.10 00	- - Level gauges for motor vehicles, electrically operated	u	Nil	Nil	0%
	9026.10.20 00	- - Level gauges for motor vehicles, not electrically operated	u	Nil	Nil	0%
	9026.10.30 00	- - Other, electrically operated	u	Nil	Nil	0%
	9026.10.90 00	- - Other, not electrically operated	u	Nil	Nil	0%
	9026.20	- For measuring or checking pressure:				
	9026.20.10 00	- - Pressure gauges for motor vehicles, electrically operated	u	Nil	Nil	0%
	9026.20.20 00	- - Pressure gauges for motor vehicles, not electrically operated	u	Nil	Nil	0%
	9026.20.30 00	- - Other, electrically operated	u	Nil	Nil	0%
	9026.20.40 00	- - Other, not electrically operated	u	Nil	Nil	0%
	9026.80	- Other instruments or apparatus:				
	9026.80.10 00	- - Electrically operated	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.27	9026.80.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9026.90	- Parts and accessories:				
	9026.90.10 00	- - For electrically operated instruments and apparatus	kg	Nil	Nil	0%
	9026.90.20 00	- - For non-electrically operated instruments and apparatus	kg	Nil	Nil	0%
		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	- Gas or smoke analysis apparatus:				
	9027.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	9027.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9027.20	- Chromatographs and electrophoresis instruments:				
	9027.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	9027.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):				
	9027.30.10 00	- - Electrically operated	u	Nil	Nil	0%
	9027.30.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):				
	9027.50.10 00	- - Electrically operated	u	Nil	Nil	0%
	9027.50.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9027.80	- Other instruments and apparatus:				
	9027.80.10 00	- - Exposure meters	u	Nil	Nil	0%
	9027.80.30 00	- - Other, electrically operated	u	Nil	Nil	0%
	9027.80.40 00	- - Other, not electrically operated	u	Nil	Nil	0%
	9027.90	- Microtomes; parts and accessories:				
	9027.90.10 00	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	kg	Nil	Nil	0%
		- - Other:				
	9027.90.91 00	- - - Electrically operated	kg	Nil	Nil	0%
	9027.90.99 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
	9028.10	- Gas meters:				
	9028.10.10 00	- - Gas meters of a kind mounted on gas containers	u	Nil	Nil	0%
	9028.10.90 00	- - Other	u	Nil	Nil	0%
	9028.20	- Liquid meters:				
	9028.20.20 00	- - Water meters	u	25%	Nil	0%
	9028.20.90 00	- - Other	u	Nil	Nil	0%
	9028.30	- Electricity meters:				
	9028.30.10 00	- - Kilowatt hour meters	u	Nil	Nil	0%
	9028.30.90 00	- - Other	u	Nil	Nil	0%
	9028.90	- Parts and accessories:				
	9028.90.10 00	- - Water meter housings or bodies	kg	25%	Nil	0%
	9028.90.90 00	- - Other	kg	Nil	Nil	0%
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	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:				
	9029.10.20 00	- - Taximeters	u	Nil	Nil	0%
	9029.10.90 00	- - Other	u	Nil	Nil	0%
	9029.20	- Speed indicators and tachometers; stroboscopes:				
	9029.20.10 00	- - Speedometers for motor vehicles	u	Nil	Nil	0%
	9029.20.20 00	- - Tachometers for motor vehicles	u	Nil	Nil	0%
	9029.20.90 00	- - Other	u	Nil	Nil	0%
	9029.90	- Part and accessories:				
	9029.90.10 00	- - Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	kg	Nil	Nil	0%
	9029.90.20 00	- - Of other goods of subheading 9029.20	kg	Nil	Nil	0%
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.				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9030.10.00 00	- Instruments and apparatus for measuring or detecting ionising radiation	u	Nil	Nil	0%
	9030.20.00 00	- Oscilloscopes and oscillographs	u	Nil	Nil	0%
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:				
	9030.31.00 00	- - Multimeters without a recording device	u	Nil	Nil	0%
	9030.32.00 00	- - Multimeters with a recording device	u	Nil	Nil	0%
	9030.33	- - Other, without a recording device:				
	9030.33.10 00	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	Nil	0%
	9030.33.20 00	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	u	Nil	Nil	0%
	9030.33.30 00	- - - Ammeters and voltmeters for motor vehicles	u	Nil	Nil	0%
	9030.33.90 00	- - - Other	u	Nil	Nil	0%
	9030.39.00 00	- - - Other, with a recording device	u	Nil	Nil	0%
	9030.40.00 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Nil	Nil	0%
		- Other instruments and apparatus:				
	9030.82	- - For measuring or checking semiconductor wafers or devices:				
	9030.82.10 00	- - - Wafer probers	u	Nil	Nil	0%
	9030.82.90 00	- - - Other	u	Nil	Nil	0%
	9030.84	- - Other, with a recording device:				
	9030.84.10 00	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	Nil	0%
	9030.84.90 00	- - - Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.31	9030.89	- - Other:				
	9030.89.10 00	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39	u	Nil	Nil	0%
	9030.89.90 00	- - - Other	u	Nil	Nil	0%
	9030.90	- Parts and accessories:				
	9030.90.10 00	- - Parts and accessories (including printed circuit assemblies) of goods of subheadings 9030.40 and 9030.82	kg	Nil	Nil	0%
	9030.90.30 00	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	Nil	0%
	9030.90.40 00	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	Nil	0%
	9030.90.90 00	- - Other	kg	Nil	Nil	0%
		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
	9031.10	- Machines for balancing mechanical parts:				
	9031.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	9031.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9031.20	- Test benches:				
	9031.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	9031.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Other optical instruments and appliances:				
	9031.41.00 00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	Nil	Nil	0%
	9031.49	- - Other:				

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9031.49.10 00	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	u	Nil	Nil	0%
	9031.49.20 00	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	Nil	0%
	9031.49.30 00	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	Nil	0%
	9031.49.90 00	- - - Other	u	Nil	Nil	0%
	9031.80	- Other instruments, appliances and machines:				
	9031.80.10 00	- - Cable testers	u	Nil	Nil	0%
	9031.80.90 00	- - Other	u	Nil	Nil	0%
	9031.90	- Parts and accessories:				
		- - For electrically operated equipment:				
	9031.90.11 00	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	kg	Nil	Nil	0%
	9031.90.12 00	- - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	Nil	0%
	9031.90.13 00	- - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	Nil	0%
	9031.90.19 00	- - - Other	kg	Nil	Nil	0%
	9031.90.20 00	- - For non-electrically operated equipment	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
90.32		Automatic regulating or controlling instruments and apparatus.				
	9032.10	- Thermostats:				
	9032.10.10 00	- - Electrically operated	u	Nil	Nil	0%
	9032.10.20 00	- - Not electrically operated	u	Nil	Nil	0%
	9032.20	- Manostats:				
	9032.20.10 00	- - Electrically operated	u	Nil	Nil	0%
	9032.20.20 00	- - Not electrically operated	u	Nil	Nil	0%
		- Other instruments and apparatus:				
	9032.81.00 00	- - Hydraulic or pneumatic	u	Nil	Nil	0%
	9032.89	- - Other:				
	9032.89.10 00	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	u	Nil	Nil	0%
	9032.89.20 00	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	Nil	0%
		- - - Other, electrically operated:				
	9032.89.31 00	- - - - Automatic regulating voltage units (stabilisers)	u	Nil	Nil	0%
	9032.89.39 00	- - - - Other	u	Nil	Nil	0%
	9032.89.90 00	- - - Other	u	Nil	Nil	0%
	9032.90	- Parts and accessories:				
	9032.90.10 00	- - Of goods of subheading 9032.89.10	kg	Nil	Nil	0%
	9032.90.20 00	- - Of goods of subheading 9032.89.20	kg	Nil	Nil	0%
	9032.90.30 00	- - Of other electrically operated goods	kg	Nil	Nil	0%
	9032.90.90 00	- - Other	kg	Nil	Nil	0%
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.				
	9033.00.10	- For electrically operated equipment:				
	9033.00.10 10	- - For subheading 9021.40 and 9021.50	kg	Nil	Nil	0%
	9033.00.10 90	- - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9033.00.20 00	- For non-electrically operated equipment	kg	Nil	Nil	0%

Chapter 91

Clocks and watches and parts thereof

Chapter Notes.

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

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - With mechanical display only	u	Nil	Nil	0%
	9101.19.00 00	- - Other	u	Nil	Nil	0%
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
	9101.21.00 00	- - With automatic winding	u	Nil	Nil	0%
	9101.29.00 00	- - Other	u	Nil	Nil	0%
		- Other:				
91.02	9101.91.00 00	- - Electrically operated	u	Nil	Nil	0%
	9101.99.00 00	- - Other	u	Nil	Nil	0%
		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 00	- - With mechanical display only	u	Nil	Nil	0%
	9102.12.00 00	- - With opto-electronic display only	u	Nil	Nil	0%
	9102.19.00 00	- - Other	u	Nil	Nil	0%
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
	9102.21.00 00	- - With automatic winding	u	Nil	Nil	0%
	9102.29.00 00	- - Other	u	Nil	Nil	0%
		- Other:				
	9102.91	- - Electrically operated:				
	9102.91.10 00	- - - Stop-watches	u	Nil	Nil	0%
	9102.91.90 00	- - - Other	u	Nil	Nil	0%
	9102.99.00 00	- - Other	u	Nil	Nil	0%
91.03		Clocks with watch movements, excluding clocks of heading 91.04.				
	9103.10.00 00	- Electrically operated	u	Nil	Nil	0%
	9103.90.00 00	- Other	u	Nil	Nil	0%
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.				
	9104.00.10 00	- For vehicles	u	Nil	Nil	0%
	9104.00.20 00	- For aircraft	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
91.05	9104.00.30 00	- For vessels	u	Nil	Nil	0%
	9104.00.90 00	- Other	u	Nil	Nil	0%
		Other clocks.				
		- Alarm clocks:				
	9105.11.00 00	- - Electrically operated	u	Nil	Nil	0%
	9105.19.00 00	- - Other	u	Nil	Nil	0%
		- Wall clocks:				
	9105.21.00 00	- - Electrically operated	u	Nil	Nil	0%
	9105.29.00 00	- - Other	u	Nil	Nil	0%
		- Other:				
91.06	9105.91	- - Electrically operated:				
	9105.91.10 00	- - - Marine chronometers	u	Nil	Nil	0%
	9105.91.90 00	- - - Other	u	Nil	Nil	0%
	9105.99	- - Other:				
	9105.99.10 00	- - - Marine chronometers	u	Nil	Nil	0%
	9105.99.90 00	- - - Other	u	Nil	Nil	0%
		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 00	- Time-registers; time-recorders	u	20%	Nil	0%
	9106.90	- Other:				
	9106.90.10 00	- - Parking meters	u	5%	Nil	0%
91.07	9106.90.90 00	- - Other	u	35%	Nil	0%
	9107.00.00 00	Time switches with clock or watch movement or with synchronous motor.	u	Nil	Nil	0%
91.08		Watch movements, complete and assembled.				
		- Electrically operated:				
	9108.11.00 00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	u	Nil	Nil	0%
	9108.12.00 00	- - With opto-electronic display only	u	Nil	Nil	0%
	9108.19.00 00	- - Other	u	Nil	Nil	0%
	9108.20.00 00	- With automatic winding	u	Nil	Nil	0%
	9108.90.00 00	- Other	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
91.09		Clock movements, complete and assembled.				
	9109.10.00 00	- Electrically operated	u	Nil	Nil	0%
	9109.90.00 00	- Other	u	Nil	Nil	0%
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.				
		- Of watches:				
	9110.11.00 00	- - Complete movements, unassembled or partly assembled (movement sets)	u	Nil	Nil	0%
	9110.12.00 00	- - Incomplete movements, assembled	kg	Nil	Nil	0%
	9110.19.00 00	- - Rough movements	kg	Nil	Nil	0%
	9110.90.00 00	- Other	kg	Nil	Nil	0%
91.11		Watch cases and parts thereof.				
	9111.10.00 00	- Cases of precious metal or of metal clad with precious metal	u	Nil	Nil	0%
	9111.20.00 00	- Cases of base metal, whether or not gold- or silver-plated	u	Nil	Nil	0%
	9111.80.00 00	- Other cases	u	Nil	Nil	0%
	9111.90.00 00	- Parts	kg	Nil	Nil	0%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
	9112.20.00 00	- Cases	u	Nil	Nil	0%
	9112.90.00 00	- Parts	kg	Nil	Nil	0%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.				
	9113.10.00 00	- Of precious metal or of metal clad with precious metal	kg	Nil	Nil	0%
	9113.20.00 00	- Of base metal, whether or not gold- or silver-plated	kg	Nil	Nil	0%
	9113.90.00	- Other:				
	9113.90.00 40	- - Of plastics, of leather or of textile materials	kg	Nil	Nil	0%
	9113.90.00 90	- - Other	kg	Nil	Nil	0%
91.14		Other clock or watch parts.				
	9114.10.00 00	- Springs, including hair-springs	kg	Nil	Nil	0%
	9114.30.00 00	- Dials	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9114.40.00 00	- Plates and bridges	kg	Nil	Nil	0%
	9114.90.00 00	- Other	kg	Nil	Nil	0%

Chapter 92

Musical instruments; parts and accessories of such articles

Chapter Notes.

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.				
	9201.10.00 00	- Upright pianos	u	15%	Nil	0%
	9201.20.00 00	- Grand pianos	u	Nil	Nil	0%
	9201.90.00 00	- Other	u	Nil	Nil	0%
92.02		Other string musical instruments (for example, guitars, violins, harps).				
	9202.10.00 00	- Played with a bow	u	Nil	Nil	0%
	9202.90.00 00	- Other	u	Nil	Nil	0%
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 00	- Brass-wind instruments	u	Nil	Nil	0%
	9205.90	- Other:				
	9205.90.10 00	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
92.06	9205.90.90 00	- - Other	u	Nil	Nil	0%
	9206.00.00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	Nil	Nil	0%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).				
92.08	9207.10.00 00	- Keyboard instruments, other than accordions	u	Nil	Nil	0%
	9207.90.00 00	- Other	u	Nil	Nil	0%
92.09		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 00	- Musical boxes	u	Nil	Nil	0%
	9208.90	- Other:				
	9208.90.10 00	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	u	Nil	Nil	0%
	9208.90.90 00	- - Other	u	Nil	Nil	0%
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 00	- Musical instrument strings	kg	Nil	Nil	0%
		- Others:				
	9209.91	- - Parts and accessories for pianos:				
	9209.91.10 00	- - - Strung backs, keyboards and metal frames for upright pianos	kg	Nil	Nil	0%
	9209.91.90 00	- - - Other	kg	Nil	Nil	0%
	9209.92.00 00	- - Parts and accessories for the musical instruments of heading 92.02	kg	Nil	Nil	0%
	9209.94.00 00	- - Parts and accessories for the musical instruments of heading 92.07	kg	Nil	Nil	0%
	9209.99.00 00	- - Other	kg	Nil	Nil	0%

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93
Arms and ammunition; parts and accessories thereof

Chapter 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 and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.				
	9301.10.00 00	- Artillery weapons (for example, guns, howitzers and mortars)	u	5%	Nil	N.O.
	9301.20.00 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	5%	Nil	N.O.
	9301.90.00 00	- Other	u	5%	Nil	N.O.
93.02	9302.00.00 00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	30%	Nil	N.O.
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 00	- Muzzle-loading firearms	u	30%	Nil	N.O.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
93.04	9303.20.00 00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	30%	Nil	N.O.
	9303.30.00 00	- Other sporting, hunting or target-shooting rifles	u	30%	Nil	N.O.
	9303.90.00 00	- Other	u	30%	Nil	N.O.
	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.				
	9304.00.10 00	- Air guns, operating at a pressure of less than 7 kgf/cm ²	u	30%	Nil	N.O.
93.05	9304.00.90 00	- Other	u	30%	Nil	N.O.
		Parts and accessories of articles of headings 93.01 to 93.04.				
	9305.10.00 00	- Of revolvers or pistols	kg	5%	Nil	N.O.
	9305.20.00 00	- Of shotguns or rifles of heading 93.03	kg	5%	Nil	N.O.
		- Other:				
	9305.91	- - Of military weapons of heading 93.01:				
	9305.91.10 00	- - - Of leather or textile material	kg	30%	Nil	N.O.
	9305.91.90 00	- - - Other	kg	5%	Nil	N.O.
	9305.99	- - Other:				
		- - - Of goods of subheading 9304.00.90:				
	9305.99.11 00	- - - - Of leather or textile material	kg	30%	Nil	N.O.
	9305.99.19 00	- - - - Other	kg	5%	Nil	N.O.
		- - - Other:				
	9305.99.91 00	- - - - Of leather or textile material	kg	30%	Nil	N.O.
	9305.99.99 00	- - - - Other	kg	5%	Nil	N.O.
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.				
		- Shotgun cartridges and parts thereof; air gun pellets:				
	9306.21.00 00	- - Cartridges	kg	5%	Nil	N.O.
	9306.29.00 00	- - Other	kg	5%	Nil	N.O.
	9306.30	- Other cartridges and parts thereof:				
		- - For revolvers and pistols of heading 93.02:				
	9306.30.11 00	- - - .22 calibre cartridges	kg	5%	Nil	N.O.
	9306.30.19	- - - Other:				
	9306.30.19 10	- - - For sporting, hunting or target shooting	kg	5%	Nil	N.O.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
93.07	9306.30.19 90	- - - Other	kg	Nil	Nil	N.O.
	9306.30.20 00	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg	Nil	Nil	N.O.
		- - Other:				
	9306.30.91 00	- - - .22 calibre cartridges	kg	5%	Nil	N.O.
	9306.30.99	- - - Other:				
	9306.30.99 10	- - - - For sporting, hunting or target shooting	kg	5%	Nil	N.O.
	9306.30.99 90	- - - - Other	kg	Nil	Nil	N.O.
	9306.90.00 00	- Other	kg	Nil	Nil	N.O.
93.07	9307.00.00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	5%	Nil	N.O.

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

Chapter 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 heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.				
	9401.10.00 00	- Seats of a kind used for aircraft	u	Nil	Nil	0%
	9401.20	- Seats of a kind used for motor vehicles:				
	9401.20.10 00	- - For vehicles of heading 87.02, 87.03 or 87.04	u	30%	Nil	0%
	9401.20.90 00	- - Other	u	30%	Nil	0%
	9401.30.00 00	- Swivel seats with variable height adjustment	u	Nil	Nil	0%
	9401.40.00 00	- Seats other than garden seats or camping equipment, convertible into beds	u	Nil	Nil	0%
		- Seats of cane, osier, bamboo or similar materials:				
	9401.51.00 00	- - Of bamboo or rattan	u	Nil	Nil	0%
	9401.59.00 00	- - Other	u	Nil	Nil	0%
		- Other seats, with wooden frames:				
	9401.61.00 00	- - Upholstered	u	Nil	Nil	0%
	9401.69.00 00	- - Other	u	Nil	Nil	0%
		- Other seats, with metal frames:				
	9401.71.00 00	- - Upholstered	u	Nil	Nil	0%
	9401.79.00 00	- - Other	u	Nil	Nil	0%
	9401.80.00	- Other seats:				
	9401.80.00 10	- - Of a kind used in parks, garden or vestibules	u	Nil	Nil	0%
	9401.80.00 90	- - Other	u	Nil	Nil	0%
	9401.90	- Parts:				
	9401.90.10 00	- - Of seats of subheading 9401.10.00	kg	Nil	Nil	0%
		- - Of seats of subheading 9401.20:				
	9401.90.31 00	- - - Headrest stiffeners for seats of subheading 9401.20.10	kg	20%	Nil	0%
	9401.90.39 00	- - - Other	kg	20%	Nil	0%
	9401.90.40 00	- - Of seats of subheading 9401.30.00	kg	Nil	Nil	0%
		- - Other:				
	9401.90.92 00	- - - Of plastics	kg	Nil	Nil	0%
	9401.90.99 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.				
	9402.10	- Dentists', barbers' or similar chairs and parts thereof:				
	9402.10.10 00	- - Dentists' chairs and parts thereof	kg	Nil	Nil	0%
	9402.10.30 00	- - Barbers' chairs and parts thereof	kg	Nil	Nil	0%
	9402.10.90 00	- - Other	kg	Nil	Nil	0%
	9402.90	- Other:				
	9402.90.10 00	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	kg	Nil	Nil	0%
	9402.90.90 00	- - Other	kg	Nil	Nil	0%
		Other furniture and parts thereof.				
	9403.10.00 00	- Metal furniture of a kind used in offices	kg	Nil	Nil	0%
94.03	9403.20	- Other metal furniture:				
	9403.20.10 00	- - Fume cupboards	kg	Nil	Nil	0%
	9403.20.90	- - Other:				
	9403.20.90 10	- - - Baby walkers	kg	Nil	Nil	0%
	9403.20.90 20	- - - Pass through film hatch	kg	Nil	Nil	0%
	9403.20.90 90	- - - Other	kg	Nil	Nil	0%
	9403.30.00 00	- Wooden furniture of a kind used in offices	u	Nil	Nil	0%
	9403.40.00 00	- Wooden furniture of a kind used in the kitchen	u	Nil	Nil	0%
	9403.50.00 00	- Wooden furniture of a kind used in the bedroom	u	Nil	Nil	0%
	9403.60	- Other wooden furniture:				
	9403.60.10 00	- - Fume cupboards	u	Nil	Nil	0%
	9403.60.90	- - Other:				
	9403.60.90 10	- - - Baby walkers	u	Nil	Nil	0%
	9403.60.90 90	- - - Other	u	Nil	Nil	0%
	9403.70	- Furniture of plastics:				
	9403.70.10 00	- - Baby walkers	kg	Nil	Nil	0%
	9403.70.20 00	- - Fume cupboards	kg	Nil	Nil	0%
	9403.70.90	- - Other:				
	9403.70.90 10	- - - Furniture of a kind used in offices	kg	Nil	Nil	0%
	9403.70.90 90	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
94.04		- Furniture of other materials, including cane, osier, bamboo or similar materials:				
	9403.81.00	- - Of bamboo or rattan:				
	9403.81.00 10	- - - Of a kind used in parks, garden or vestibules	kg	Nil	Nil	0%
	9403.81.00 20	- - - Fume cupboards	kg	Nil	Nil	0%
	9403.81.00 30	- - - Baby walkers	kg	Nil	Nil	0%
	9403.81.00 90	- - - Other	kg	Nil	Nil	0%
	9403.89	- - Other:				
	9403.89.10 00	- - - Fume cupboards	kg	Nil	Nil	0%
	9403.89.90	- - - Other:				
	9403.89.90 10	- - - Of a kind used in parks, garden or vestibules	kg	Nil	Nil	0%
	9403.89.90 20	- - - Baby walkers	kg	Nil	Nil	0%
	9403.89.90 90	- - - Other	kg	Nil	Nil	0%
	9403.90	- Parts:				
	9403.90.10 00	- - Of baby walkers of subheading 9403.70.10	kg	Nil	Nil	0%
	9403.90.90	- - Other:				
	9403.90.90 10	- - - Of baby walkers other than of subheading 9403.70.10	kg	Nil	Nil	0%
	9403.90.90 90	- - - Other	kg	Nil	Nil	0%
		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 00	- Mattress supports	kg	20%	Nil	0%
		- Mattresses:				
	9404.21.00 00	- - Of cellular rubber or plastics, whether or not covered	u	20%	Nil	0%
	9404.29	- - Of other materials:				
	9404.29.10 00	- - - Spring mattresses	u	20%	Nil	0%
	9404.29.20 00	- - - Other, hyperthermia/hypothermia type	u	Nil	Nil	0%
	9404.29.90 00	- - - Other	u	20%	Nil	0%
	9404.30.00 00	- Sleeping bags	u	20%	Nil	0%
	9404.90	- Other:				
	9404.90.10 00	- - Quilts, bedspreads and mattress-protectors	kg	20%	Nil	0%
	9404.90.90 00	- - Other	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:				
	9405.10.20 00	- - Lamps for operating rooms	kg	20%	Nil	0%
		- - Other:				
	9405.10.30 00	- - - Spotlights	kg	20%	Nil	0%
	9405.10.40 00	- - - Fluorescent lamps and lighting fittings	kg	25%	Nil	0%
	9405.10.90 00	- - - Other	kg	20%	Nil	0%
	9405.20	- Electric table, desk, bedside or floor-standing lamps:				
	9405.20.10 00	- - Lamps for operating rooms	kg	20%	Nil	0%
	9405.20.90 00	- - Other	kg	20%	Nil	0%
	9405.30.00 00	- Lighting sets of a kind used for Christmas trees	kg	5%	Nil	0%
	9405.40	- Other electric lamps and lighting fittings:				
	9405.40.20 00	- - Searchlights	kg	5%	Nil	0%
	9405.40.40 00	- - Other spotlights	kg	5%	Nil	0%
	9405.40.50 00	- - Other, of a kind used for lighting public open spaces or thoroughfares	kg	25%	Nil	0%
	9405.40.60 00	- - Other exterior lighting	kg	5%	Nil	0%
	9405.40.70 00	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	kg	20%	Nil	0%
	9405.40.80 00	- - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	kg	20%	Nil	0%
		- - Other:				
	9405.40.91 00	- - - Fibre-optic headband lamps of a kind designed for medical use	kg	Nil	Nil	0%
	9405.40.99 00	- - - Other	kg	20%	Nil	0%
	9405.50	- Non-electrical lamps and lighting fittings:				
		- - Of oil-burning type:				
	9405.50.11 00	- - - Of brass of a kind used for religious rites	kg	Nil	Nil	0%
	9405.50.19 00	- - - Other	kg	15%	Nil	0%
	9405.50.40 00	- - Hurricane lamps	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
94.06	9405.50.90 00	- - Other	kg	5%	Nil	0%
	9405.60	- Illuminated signs, illuminated name-plates and the like:				
	9405.60.10 00	- - Warning signs, street name signs, road and traffic signs	kg	20%	Nil	0%
	9405.60.90 00	- - Other	kg	20%	Nil	0%
		- Parts:				
	9405.91	- - Of glass:				
	9405.91.10 00	- - - For lamps for operating rooms	kg	20%	Nil	0%
	9405.91.20 00	- - - For spotlights	kg	5%	Nil	0%
	9405.91.40 00	- - - Globes or chimneys	kg	20%	Nil	0%
	9405.91.50 00	- - - For searchlights	kg	5%	Nil	0%
	9405.91.90 00	- - - Other	kg	20%	Nil	0%
	9405.92	- - Of plastics:				
	9405.92.10 00	- - - For lamps for operating rooms	kg	20%	Nil	0%
	9405.92.20 00	- - - For spotlights	kg	5%	Nil	0%
	9405.92.30 00	- - - For searchlights	kg	5%	Nil	0%
	9405.92.90 00	- - - Other	kg	20%	Nil	0%
	9405.99	- - Other:				
	9405.99.10 00	- - - Lampshades of textile material	kg	20%	Nil	0%
	9405.99.20 00	- - - Lampshades of other material	kg	20%	Nil	0%
	9405.99.30 00	- - - Of lamps of subheading 9405.50.11 or 9405.50.19	kg	15%	Nil	0%
	9405.99.40 00	- - - For searchlights or spotlights	kg	5%	Nil	0%
	9405.99.90	- - - Other:				
	9405.99.90 10	- - - - Of lamps of subheading 9405.50.40 or 9405.50.90	kg	5%	Nil	0%
		- - - - Other:				
	9405.99.90 91	- - - - - Of ceramic	kg	20%	Nil	0%
	9405.99.90 92	- - - - - Of metal	kg	20%	Nil	0%
	9405.99.90 99	- - - - - Other	kg	5%	Nil	0%
	9406.00	Prefabricated buildings.				
		- Greenhouses fitted with mechanical or thermal equipment:				
	9406.00.11 00	- - Of plastics	kg	30%	Nil	0%
	9406.00.19 00	- - Other	kg	5%	Nil	0%
		- Other prefabricated buildings:				
	9406.00.92 00	- - Of wood	kg	25%	Nil	0%
	9406.00.94 00	- - Of iron or steel	kg	20%	Nil	0%
	9406.00.95	- - Of plastics or of aluminium:				
	9406.00.95 10	- - - Of plastics	kg	30%	Nil	0%
	9406.00.95 20	- - - Of aluminium	kg	30%	Nil	0%
	9406.00.96 00	- - Of concrete or of artificial stone	kg	10%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9406.00.99	- - Other:				
	9406.00.99 10	- - - Of cement	kg	10%	Nil	0%
	9406.00.99 90	- - - Other	kg	5%	Nil	0%

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

Chapter 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 sound 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);
 - (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 coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones

- (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

1. Subheading 9504.50 covers:
 - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having a self-contained video screen, whether or not portable.
 This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
95.03	9503.00	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.				
	9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages:				
	9503.00.10 10	- - Tricycles	kg	Nil	Nil	0%
	9503.00.10 20	- - Other wheeled toys; dolls' carriages	kg	Nil	Nil	0%
	9503.00.21 00	- Dolls:				
		- - Dolls, whether or not dressed	kg	Nil	Nil	0%
		- - Parts and accessories:				
	9503.00.22 00	- - - Garments and garment accessories; footwear and headgear	kg	Nil	Nil	0%
	9503.00.29 00	- - - Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
95.04	9503.00.30 00	- Electric trains, including tracks, signals and other accessories therefor	u	Nil	Nil	0%
	9503.00.40 00	- Reduced size ("scale") models and similar recreational models, working or not	u	Nil	Nil	0%
	9503.00.50 00	- Other construction sets and constructional toys, of materials other than plastics	u	Nil	Nil	0%
	9503.00.60 00	- Stuffed toys representing animals or non-human creatures	u	Nil	Nil	0%
	9503.00.70 00	- Puzzles of all kinds	u	Nil	Nil	0%
	9503.00.91 00	- Other: - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	u	Nil	Nil	0%
	9503.00.92 00	- - Skipping ropes	u	Nil	Nil	0%
	9503.00.93 00	- - Marbles	u	Nil	Nil	0%
	9503.00.99	- - Other:				
	9503.00.99 10	- - - Of rubber	u	Nil	Nil	0%
	9503.00.99 90	- - - Other	u	Nil	Nil	0%
		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
	9504.20	- Articles and accessories for billiards of all kinds:				
	9504.20.20 00	- - Tables for billiards of all kinds	kg	30%	Nil	0%
	9504.20.30 00	- - Billiard chalks	kg	15%	Nil	0%
	9504.20.90 00	- - Other	kg	30%	Nil	0%
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:				
	9504.30.10 00	- - Pintables or slot machines	u	30%	Nil	0%
	9504.30.20 00	- - Parts of wood, paper or plastics	u	25%	Nil	0%
	9504.30.90 00	- - Other	u	5%	Nil	0%
	9504.40.00 00	- Playing cards	u (pack)	10%	Nil	0%
	9504.50.00 00	- Video game consoles and machines, other than those of subheading 9504.30	u	10%	Nil	0%
	9504.90	- Other:				
	9504.90.10	- - Bowling requisites of all kinds:				
	9504.90.10 10	- - - Bowling balls	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
95.05	9504.90.10 90	- - - Other	u	Nil	Nil	0%
	9504.90.20	- - Darts and parts and accessories therefor:				
	9504.90.20 10	- - - Of wood or of paper or of plastics	u	30%	Nil	0%
	9504.90.20 90	- - - Other	u	10%	Nil	0%
		- - Gambling equipment and paraphernalia:				
	9504.90.31	- - - Tables designed for use with casino games:				
	9504.90.31 10	- - - - Of wood or of plastics	u	30%	Nil	0%
	9504.90.31 90	- - - - Other	u	10%	Nil	0%
	9504.90.39	- - - Other:				
		- - - - Mahjong tiles:				
	9504.90.39 10	- - - - - In packs of 4 suits of 13 tiles each, of plastics	u	20%	Nil	0%
		- - - - - Other:				
	9504.90.39 21	- - - - - Of wood or of paper or of plastics	u	20%	Nil	0%
	9504.90.39 29	- - - - - Other	u	5%	Nil	0%
		- - - - - Other:				
	9504.90.39 91	- - - - - Of wood or of paper or of plastics	u	30%	Nil	0%
	9504.90.39 99	- - - - - Other	u	10%	Nil	0%
		- - Other :				
		- - - Tables designed for games:				
	9504.90.92 00	- - - - Of wood or of plastics	u	30%	Nil	0%
	9504.90.93 00	- - - - Other	u	10%	Nil	0%
		- - - Other:				
	9504.90.94 00	- - - - Of wood or of plastics	u	30%	Nil	0%
	9504.90.99	- - - - Other:				
	9504.90.99 10	- - - - - Video games of a kind used with a television receiver	kg	Nil	Nil	0%
	9504.90.99 20	- - - - - Of paper	u	30%	Nil	0%
	9504.90.99 90	- - - - - Other	u	10%	Nil	0%
		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
	9505.10.00 00	- Articles for Christmas festivities	kg	Nil	Nil	0%
	9505.90.00 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- - Skis	2u	Nil	Nil	0%
	9506.12.00 00	- - Ski-fastenings (ski-bindings)	kg	Nil	Nil	0%
	9506.19.00 00	- - Other	kg	Nil	Nil	0%
		- Water-skis, surf-boards, sailboards and other water-sport equipment:				
	9506.21.00 00	- - Sailboards	u	Nil	Nil	0%
	9506.29.00 00	- - Other	u	Nil	Nil	0%
		- Golf clubs and other golf equipment:				
	9506.31.00 00	- - Clubs, complete	u	Nil	Nil	0%
	9506.32.00 00	- - Balls	u	Nil	Nil	0%
	9506.39.00 00	- - Other	kg	Nil	Nil	0%
	9506.40	- Articles and equipment for table-tennis:				
	9506.40.10 00	- - Tables	kg	Nil	Nil	0%
	9506.40.90 00	- - Other	kg	Nil	Nil	0%
		- Tennis, badminton or similar rackets, whether or not strung:				
	9506.51.00 00	- - Lawn-tennis rackets, whether or not strung	u	Nil	Nil	0%
	9506.59.00 00	- - Other	u	Nil	Nil	0%
		- Balls, other than golf balls and table-tennis balls:				
	9506.61.00 00	- - Lawn-tennis balls	u	Nil	Nil	0%
	9506.62.00 00	- - Inflatable	u	Nil	Nil	0%
	9506.69.00 00	- - Other	u	Nil	Nil	0%
	9506.70.00 00	- Ice skates and roller skates, including skating boots with skates attached	2u	Nil	Nil	0%
		- Other:				
	9506.91.00 00	- - Articles and equipment for general physical exercise, gymnastics or athletics	kg	Nil	Nil	0%
	9506.99	- - Other:				
	9506.99.20 00	- - - Bows and arrows for archery; crossbows	u	Nil	Nil	0%
	9506.99.30 00	- - - Nets, cricket pads and shin guards	u	Nil	Nil	0%
	9506.99.50 00	- - - Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket	u	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
95.07	9506.99.90 00	- - - Other	u	Nil	Nil	0%
		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 00	- Fishing rods	u	Nil	Nil	0%
	9507.20.00 00	- Fish-hooks, whether or not snelled	kg	Nil	Nil	0%
	9507.30.00 00	- Fishing reels	u	Nil	Nil	0%
95.08	9507.90.00 00	- Other	u	Nil	Nil	0%
		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.				
	9508.10.00 00	- Travelling circuses and travelling menageries	kg	30%	Nil	0%
	9508.90.00 00	- Other	kg	30%	Nil	0%

Chapter 96

Miscellaneous manufactured articles

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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:				
	9601.10.00 10	- - Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9601.10.00 20	- - Ornamental articles	kg	15%	Nil	0%
	9601.10.00 90	- - Other	kg	5%	Nil	0%
	9601.90	- Other:				
	9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing:				
	9601.90.10 10	- - - Cigar or cigarette cases or tobacco jars	kg	15%	Nil	0%
	9601.90.10 20	- - - Ornamental articles	kg	15%	Nil	0%
	9601.90.10 90	- - - Other	kg	5%	Nil	0%
		- - Other:				
	9601.90.91	- - - Cigar or cigarette cases, tobacco jars; ornamental articles:				
	9601.90.91 10	- - - - Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9601.90.91 20	- - - - Ornamental articles	kg	15%	Nil	0%
	9601.90.99 00	- - - Other	kg	5%	Nil	0%
96.02	9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.				
	9602.00.10 00	- Gelatin capsules for pharmaceutical products	kg	5%	Nil	0%
	9602.00.20	- Cigar or cigarette cases, tobacco jars; ornamental articles:				
	9602.00.20 10	- - Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9602.00.20 20	- - Ornamental articles	kg	15%	Nil	0%
	9602.00.90 00	- Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:				
	9603.10.10 00	- - Brushes	u	15%	Nil	0%
	9603.10.20 00	- - Brooms	u	15%	Nil	0%
		- 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 00	- - Tooth brushes, including dental-plate brushes	u	20%	Nil	0%
	9603.29.00 00	- - Other	u	15%	Nil	0%
	9603.30.00 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	5%	Nil	0%
	9603.40.00 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	15%	Nil	0%
	9603.50.00 00	- Other brushes constituting parts of machines, appliances or vehicles	u	15%	Nil	0%
	9603.90	- Other:				
	9603.90.10 00	- - Prepared knots and tufts for broom or brush making	u	15%	Nil	0%
	9603.90.20 00	- - Hand-operated mechanical floor sweepers, not motorised	u	Nil	Nil	0%
	9603.90.40	- - Other brushes:				
	9603.90.40 10	- - - Lavatory brushes	u	15%	Nil	0%
	9603.90.40 90	- - - Other	u	15%	Nil	0%
	9603.90.90	- - Other:				
	9603.90.90 10	- - - Parts for hand-operated mechanical floor sweepers, not motorised	u	5%	Nil	0%
	9603.90.90 90	- - - Other	u	15%	Nil	0%
96.04	9604.00	Hand sieves and hand riddles.				
	9604.00.10 00	- Of metal	u	25%	Nil	0%
	9604.00.90 00	- Other	u	25%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.				
	9605.00.10 00	- Personal toilet sets	u	5%	Nil	0%
	9605.00.90 00	- Other	u	5%	Nil	0%
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.				
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor:				
	9606.10.10 00	- - Of plastics	kg	30%	Nil	0%
	9606.10.90 00	- - Other	kg	5%	Nil	0%
		- Buttons:				
	9606.21.00 00	- - Of plastics, not covered with textile material	kg	25%	Nil	0%
	9606.22.00 00	- - Of base metal, not covered with textile material	kg	25%	Nil	0%
	9606.29.00 00	- - Other	kg	5%	Nil	0%
	9606.30	- Button moulds and other parts of buttons; button blanks:				
	9606.30.10 00	- - Of plastics	kg	25%	Nil	0%
	9606.30.90 00	- - Other	kg	5%	Nil	0%
96.07		Slide fasteners and parts thereof.				
		- Slide fasteners:				
	9607.11.00 00	- - Fitted with chain scoops of base metal	kg	5%	Nil	0%
	9607.19.00 00	- - Other	kg	5%	Nil	0%
96.08	9607.20.00 00	- Parts	kg	5%	Nil	0%
		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	- Ball point pens:				
	9608.10.10 00	- - Of plastics	u	25%	Nil	0%
	9608.10.90 00	- - Other	u	Nil	Nil	0%
	9608.20.00 00	- Felt tipped and other porous-tipped pens and markers	u	25%	Nil	0%
		- Fountain pens, stylograph pens and other pens:				
	9608.30.10 00	- - Indian ink drawing pens	u	15%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
96.09	9608.30.90	- - Other:				
	9608.30.90 10	- - - Fountain pens	u	Nil	Nil	0%
	9608.30.90 90	- - - Other	u	15%	Nil	0%
	9608.40.00 00	- Propelling or sliding pencils	u	15%	Nil	0%
	9608.50.00 00	- Sets of articles from two or more of the foregoing subheadings	u	15%	Nil	0%
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:				
	9608.60.10 00	- - Of plastics	u	25%	Nil	0%
	9608.60.90 00	- - Other	u	Nil	Nil	0%
		- Other:				
	9608.91	- - Pen nibs and nib points:				
	9608.91.10 00	- - - Of gold or gold-plated	u	Nil	Nil	0%
	9608.91.90 00	- - - Other	u	Nil	Nil	0%
	9608.99	- - Other:				
	9608.99.10 00	- - - Duplicating stylos	kg	Nil	Nil	0%
		- - - Other:				
	9608.99.91 00	- - - - Parts of ball point pens, of plastics	kg	25%	Nil	0%
	9608.99.99	- - - - Other:				
	9608.99.99 10	- - - - - Pen holders and similar holders	kg	Nil	Nil	0%
	9608.99.99 90	- - - - - Other	kg	Nil	Nil	0%
		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.				
	9609.10	- Pencils and crayons, with lead encased in a rigid sheath:				
	9609.10.10 00	- - Black pencils	kg	Nil	Nil	0%
	9609.10.90 00	- - Other	kg	Nil	Nil	0%
	9609.20.00 00	- Pencil leads, black or coloured	kg	Nil	Nil	0%
	9609.90	- Other:				
	9609.90.10 00	- - Slate pencils for school slates	kg	15%	Nil	0%
	9609.90.30 00	- - Pencils and crayons other than those of subheading 9609.10	kg	Nil	Nil	0%
		- - Other:				
	9609.90.91 00	- - - Writing and drawing chalks	kg	30%	Nil	0%
	9609.90.99 00	- - - Other	kg	15%	Nil	0%
96.10	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.				
	9610.00.10 00	- School slates	kg	Nil	Nil	0%
	9610.00.90 00	- Other	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
96.11	9611.00.00 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	Nil	Nil	0%
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	- Ribbons:				
	9612.10.10 00	- - Of textile fabric	u	20%	Nil	0%
	9612.10.90 00	- - Other	u	25%	Nil	0%
	9612.20.00 00	- Ink-pads	u	5%	Nil	0%
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
	9613.10	- Pocket lighters, gas fuelled, non-refillable:				
	9613.10.10 00	- - Of plastics	u	50%	Nil	0%
	9613.10.90 00	- - Other	u	Nil	Nil	0%
	9613.20	- Pocket lighters, gas fuelled, refillable:				
	9613.20.10 00	- - Of plastics	u	50%	Nil	0%
	9613.20.90 00	- - Other	u	Nil	Nil	0%
	9613.80	- Other lighters:				
	9613.80.10 00	- - Piezo-electric lighters for stoves and ranges	u	30%	Nil	0%
	9613.80.20 00	- - Cigarette lighters or table lighters of plastics	u	50%	Nil	0%
	9613.80.30 00	- - Cigarette lighters or table lighters, other than of plastics	u	Nil	Nil	0%
	9613.80.90 00	- - Other	u	30%	Nil	0%
	9613.90	- Parts:				
	9613.90.10 00	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	kg	5%	Nil	0%
	9613.90.90	- - Other:				
	9613.90.90 10	- - - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquefied gases	kg	5%	Nil	0%
	9613.90.90 90	- - - Other	kg	30%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.				
	9614.00.10 00	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	30%	Nil	0%
	9614.00.90 00	- Other	kg	30%	Nil	0%
96.15		Combs, hair-slides and the like; hair pins, 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	- - Of hard rubber or plastics:				
	9615.11.20 00	- - - Of hard rubber	kg	5%	Nil	0%
	9615.11.30 00	- - - Of plastics	kg	20%	Nil	0%
	9615.19.00 00	- - Other	kg	5%	Nil	0%
	9615.90	- Other:				
		- - Decorative hair pins:				
	9615.90.11 00	- - - Of aluminium	kg	20%	Nil	0%
	9615.90.12 00	- - - Of iron or steel	kg	5%	Nil	0%
	9615.90.13 00	- - - Of plastics	kg	20%	Nil	0%
	9615.90.19 00	- - - Other	kg	10%	Nil	0%
		- - Parts:				
	9615.90.21 00	- - - Of plastics	kg	20%	Nil	0%
	9615.90.22 00	- - - Of iron or steel	kg	5%	Nil	0%
	9615.90.23 00	- - - Of aluminium	kg	20%	Nil	0%
	9615.90.29 00	- - - Other	kg	10%	Nil	0%
		- - Other:				
	9615.90.91 00	- - - Of aluminium	kg	20%	Nil	0%
	9615.90.92 00	- - - Of iron or steel	kg	5%	Nil	0%
	9615.90.93 00	- - - Of plastics	kg	20%	Nil	0%
	9615.90.99 00	- - - Other	kg	10%	Nil	0%
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	- Scent sprays and similar toilet sprays, and mounts and heads therefor:				
	9616.10.10 00	- - Sprays	kg	5%	Nil	0%
	9616.10.20 00	- - Mounts and heads	kg	5%	Nil	0%
	9616.20.00 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	20%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
96.17	9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inneres.				
	9617.00.10 00	- Vacuum flasks and other vacuum vessels	kg	20%	Nil	0%
	9617.00.20 00	- Parts	kg	20%	Nil	0%
96.18	9618.00.00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	5%	Nil	0%
96.19	9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.				
		- Disposable articles:				
	9619.00.11 00	- - With an absorbent core of wadding of textile materials	kg	20%	Nil	0%
	9619.00.19	- - Other:				
		- - - Of paper:				
	9619.00.19 11	- - - - Sanitary towels and tampons	kg	30%	Nil	0%
	9619.00.19 12	- - - - Baby napkins	kg	Nil	Nil	0%
	9619.00.19 13	- - - - Pads for incontinence	kg	Nil	Nil	0%
	9619.00.19 19	- - - - Other	kg	20%	Nil	0%
	9619.00.19 90	- - - Other	kg	20%	Nil	0%
		- Other:				
	9619.00.91	- - Knitted or crocheted:				
	9619.00.91 10	- - - Sanitary towels, of other made up articles	kg	20%	Nil	0%
	9619.00.91 90	- - - Other	kg	Nil	Nil	0%
	9619.00.99	- - Other:				
	9619.00.99 10	- - - Sanitary towels, of other made up articles	kg	20%	Nil	0%
	9619.00.99 90	- - - Other	kg	Nil	Nil	0%

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Chapter 97
Works of art, collectors' pieces and antiques

Chapter 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.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
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 00	- Paintings, drawings and pastels	u	Nil	Nil	0%
	9701.90.00	- Other:				
	9701.90.00 10	- - Of twigs, leaves or flowers	kg	5%	Nil	0%
	9701.90.00 90	- - Other	kg	5%	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
97.02	9702.00.00 00	Original engravings, prints and lithographs.	u	Nil	Nil	0%
97.03	9703.00	Original sculptures and statuary, in any material.				
	9703.00.10 00	- Of metal	u	Nil	Nil	0%
	9703.00.20 00	- Of stone	u	Nil	Nil	0%
	9703.00.30 00	- Of plastics	u	Nil	Nil	0%
	9703.00.40 00	- Of wood	u	Nil	Nil	0%
	9703.00.50 00	- Of clay	u	Nil	Nil	0%
	9703.00.90 00	- Of other materials	u	Nil	Nil	0%
97.04	9704.00.00 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	Nil	Nil	0%
97.05	9705.00.00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	Nil	Nil	0%
97.06	9706.00.00 00	Antiques of an age exceeding one hundred years.	kg	Nil	Nil	0%

Chapter 98

Special Provisions

National Notes.

1. For the purposes of subheading 9800.00.00 40 , the expression “used personal effects” applies only to portable articles meeting the following conditions:
 - (a) that the said articles are imported on his person or in his luggage;
 - (b) that the said articles have been in the regular and private use of the person for such period prior to their importation as the proper officer of customs may in each case, require; and
 - (c) that the said articles are imported for his regular and private use.
2. For the purposes of subheading 9800.00.00 50, the expression “used household effects” applies only to used household belongings or property of the importer meeting the following conditions:
 - (a) that the importer is the owner of the household effects in question;
 - (b) that they have been in his possession and used for a period of not less than three months;
 - (c) that the importer will not dispose of them within three months from the date of import; and
 - (d) that the importer is changing his place of residence from a place outside the Federation to a place within the Federation.
3. For the purposes of subheading 9800.00.00 60, the expression “trade samples” applies only to goods or articles of negligible commercial value as accepted by the proper officer of customs and that they are not for sale.
4. For the purpose of subheading 9800.00.00 70, the expression “ship’s spares” applies only to goods or articles intended for incorporation in the ships, boats or other vessels for the purposes of their construction, repair, maintenance or for fitting to or equipping such ships, boats or other vessels and that the “spares” are imported solely to be used by such ships, boats or other vessels of an international nature departing to a destination outside the Federation.
5. For the purposes of subheading 9800.00.00 80, the expression “aircraft spares” applies only to goods or articles intended for incorporation in the aircraft for the purpose of their construction, repair, maintenance or for fitting to or equipping such aircraft and that the “spares” are imported solely to be used by such aircraft of an international nature departing to a destination outside the Federation.

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
98.00	9800.00.00	Special provisions.				
	9800.00.00 10	- Mail bags	u	Nil	Nil	0%
	9800.00.00 20	- Coffins containing human corpses	u	Nil	Nil	0%
	9800.00.00 30	- Urns containing human ashes	u	Nil	Nil	0%
	9800.00.00 40	- Used personal effects	kg	Nil	Nil	0%
	9800.00.00 50	- Used household effects	kg	Nil	Nil	0%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	ATIGA (7)
	9800.00.00 60	- Trade samples	kg	Nil	Nil	0%
	9800.00.00 70	- Ship's spares	kg	Nil	Nil	0%
	9800.00.00 80	- Aircraft spares	kg	Nil	Nil	0%

APPENDIX A

CRUDE PALM OIL (CPO)

On the gazetted value listed below, a duty to be calculated in ringgit per tonne to the nearest sen, according to the rates shown:

On the first RM 650.00 per tonne	Nil
Plus on the next RM 50.00 per tonne	10%
Plus on the next RM 50.00 per tonne	15%
Plus on the next RM 50.00 per tonne	20%
Plus on the next RM 50.00 per tonne	25%
Plus on the balance	30%

PROCESSED PALM OIL (PPO)

On the gazetted value, a duty to be calculated in ringgit per tonne to the nearest sen, according to the rates and categories shown:

Category I and II Nil

Category III, IIIA and IV Nil

Category I - PPO products which have undergone the following one-stage process:
Neutralised/Refined Palm Oil;
Bleached Palm Oil;
Crude Palm Olein.

Category II - PPO products which have undergone the following two-stage process:
Neutralised/Refined Bleached Palm Oil;
Neutralised/Refined Palm Olein;
Bleached Palm Olein.

Category III - PPO products which have undergone the following three-stage process:
Neutralised/Refined Bleached Deodorised Palm Oil 6 Red max;
Neutralised/Refined Bleached Palm Olein.

Category IIIA - PPO products which have undergone the following three-stage process:
Neutralised/Refined Bleached Deodorised Palm Oil 3 Red max.

Category IV - PPO products which have undergone the following four-stage process:
Neutralised/Refined Bleached Deodorised Palm Olein.

For purposes of this Appendix PPO products are defined as follows:

- (1) “neutralised/refined palm oil” is palm oil which has undergone the process of neutralisation whereby its acidity is reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3%;
- (2) “bleached palm oil” is palm oil which has undergone the process of bleaching whereby the colouring matter is reduced such that measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 20 Red;
- (3) “crude palm olein” is the fractionated lower-melting point component of palm oil where iodine value is not less than 56;
- (4) “neutralized/refined bleached palm oil” is palm oil which has undergone processes of neutralisation and bleaching whereby its acidity and its colouring matter are reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3% and the colouring matters measured on the Lovibond Tinctometer using 5 ¼ in. cell, shall not exceed 20 Red;
- (5) “neutralised/refined palm olein” is palm olein which has undergone process of neutralisation only whereby its acidity is reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3%;
- (6) “bleached palm olein” is palm olein which has undergone process of bleaching only whereby the colouring matter is reduced such that measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 20 Red;
- (7) “neutralized/refined bleached deodorised palm oil 6 Red Max.” is palm oil which has undergone processes of neutralisation, bleaching, deodorisation whereby its acidity, its colouring matter and its smell and taste are reduced, such that its free-fatty acid content calculated as palmitic acid does not exceed 0.2%, and measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 6.0 Red but more than 3.0 Red, and such that it is quite odourless and tasteless;
- (8) “neutralised/refined bleached palm olein” is palm olein which has undergone processes of neutralisation and bleaching whereby its acidity and its colouring

matter are reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3% and measured on the Lovibond Tinctometer using 5 $\frac{1}{4}$ in. cell, it shall not exceed 20 Red;

- (9) “neutralised/refined bleached deodorized palm oil 3 Red Max.” is palm oil which has undergone processes of neutralisation, bleaching, deodorisation whereby its acidity, its colouring matter and its smell and taste are reduced, such that its free-fatty acid content calculated as palmitic acid does not exceed 0.1% and measured on the Lovibond Tinctometer using 5 $\frac{1}{4}$ in. cell, it shall not exceed 3.0 Red, and such it is quite odourless and tasteless;
- (10) “neutralised/refined bleached deodorised palm olein” is palm olein which has undergone processes of neutralisation, bleaching and deodorisation whereby its acidity, its colouring matter and its smell and taste are reduced, such that its free-fatty acid content calculated as palmitic acid does not exceed 0.2% and measured on the Lovibond Tinctometer using 5 $\frac{1}{4}$ in. cell, it shall not exceed 6 Red, and such that it is quite odourless and tasteless.

APPENDIX B
GOODS SUBJECT TO TARIFF RATE QUOTA (TRQ)

HS Code/ Kod HS	Description/ Keterangan	Unit of Quantity	Tariff Rate Quota/ Kadar Tarif Kuota		Agency determined the quota/ Agensi yang menetapkan kuota
			In-quota duty rate/ Kadar duti dalam kuota	Out-quota duty rate/ Kadar duti luar kuota	
(1)	(2)	(3)	(4)		(5)
01.03	Live swine.				
0103.91.00 00	- Other:	u	15%	20%	Department of Veterinary Services Department of Veterinary Services
	- - Weighing less than 50 kg				
0103.92.00 00	- - Weighing 50 kg or more	u	15%	20%	
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> :				
0105.11.90 00	- - - Other	u	10%	20%	Department of Veterinary Services
	- Other:				
0105.94	- - Fowls of the species <i>Gallus domesticus</i> :				
0105.94.40	- - - Fighting cocks:				
0105.94.4010	- - - - Weighing not more than 2 kg	u	10%	20%	Department of Veterinary Services
	- - - Other:				
0105.94.91 00	- - - - Weighing not more than 2 kg	u	10%	20%	Department of Veterinary Services
02.03	Meat of swine, fresh, chilled or frozen.				
	- Fresh or chilled:				
0203.11.00 00	- - Carcasses and half- carcasses	kg	25%	50%	Department of Veterinary Services
	- Frozen:				

HS Code/ Kod HS	Description/ Keterangan	Unit of Quantity	Tariff Rate Quota/ Kadar Tarif Kuota		Agency determined the quota/ Agensi yang menetapkan kuota
			In-quota duty rate/ Kadar duti dalam kuota	Out-quota duty rate/ Kadar duti luar kuota	
(1)	(2)	(3)	(4)		(5)
0203.21.00 00	- - Carcasses and half-carcasses	kg	25%	50%	Department of Veterinary Services
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 00	- - Not cut in pieces, fresh or chilled	kg	20%	40%	Department of Veterinary Services
0207.12.00 00	- - Not cut in pieces, frozen	kg	20%	40%	Department of Veterinary Services
0207.13.00 00	- - Cuts and offal, fresh or chilled	kg	20%	40%	Department of Veterinary Services
0207.14	- - Cuts and offal, frozen:				
0207.14.10 00	- - - Wings	kg	20%	40%	Department of Veterinary Services
0207.14.20 00	- - - Thighs	kg	20%	40%	Department of Veterinary Services
0207.14.30 00	- - - Livers	kg	20%	40%	Department of Veterinary Services
	- - - Other:				
0207.14.91 00	- - - - Mechanically deboned or separated meat	kg	20%	40%	Department of Veterinary Services
0207.14.99 00	- - - - Other	kg	20%	40%	Department of Veterinary Services
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.				
0401.10	- Of a fat content, by weight, not exceeding 1%:				
0401.10.10 00	- - In liquid form	kg	20%	50%	Department of Veterinary Services
0401.20	- Of a fat content, by weight,				

HS Code/ Kod HS	Description/ Keterangan	Unit of Quantity	Tariff Rate Quota/ Kadar Tarif Kuota		Agency determined the quota/ Agensi yang menetapkan kuota
			In-quota duty rate/ Kadar duti dalam kuota	Out-quota duty rate/ Kadar duti luar kuota	
(1)	(2)	(3)	(4)		(5)
0401.20.10 00	exceeding 1% but not exceeding 6%: - - In liquid form	kg	20%	50%	Department of Veterinary Services
0401.40	- Of a fat content, by weight, exceeding 6%:				
0401.40.10 00	- - Milk In liquid form	kg	20%	50%	Department of Veterinary Services
04.07	Birds' eggs, in shell, fresh, preserved or cooked.				
0407.11.00 00	- Fertilised eggs for incubation: - - Of fowls of the species <i>Gallus domesticus</i>	100u	10%	50%	Department of Veterinary Services
0407.19.00 00	- - Other: - - - Of ducks	100u	10%	50%	Department of Veterinary Services
0407.21.00 00	- Other fresh eggs: - - Of fowls of the species <i>Gallus domesticus</i>	100u	10%	50%	Department of Veterinary Services
0407.29	- - Other:				
0407.29.10 00	- - - Of ducks	100u	10%	50%	Department of Veterinary Services
0407.90	- Other:				
0407.90.10 00	- - Of fowls of the species <i>Gallus domesticus</i>	100u	10%	50%	Department of Veterinary Services
0407.90.20 00	- - Of ducks	100u	10%	50%	Department of Veterinary Services
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
0704.90	- Other:				

<i>HS Code/ Kod HS</i>	<i>Description/ Keterangan</i>	<i>Unit of Quantity</i>	<i>Tariff Rate Quota/ Kadar Tarif Kuota</i>		<i>Agency determined the quota/ Agensi yang menetapkan kuota</i>
			<i>In-quota duty rate/ Kadar duti dalam kuota</i>	<i>Out-quota duty rate/ Kadar duti luar kuota</i>	
(1)	(2)	(3)	(4)		(5)
0704.90.11 00	- - Cabbages: - - - Round (drumhead)	kg	Nil	90%	Federal Agriculture Marketing Authority

Dibuat 28 Ogos 2012

Made 28 August 2012

[3SULIT KE.HT(96)669/12-3; Perb. 0.9060/18]ld.28 (SK.2)B; PN(PU2)338A/XLII]

DATO' SERI HAJI AHMAD HUSNI BIN MOHAMAD HANADZLAH
*Menteri Kewangan Kedua/
 Second Minister of Finance*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 11(2) Akta Kastam 1967]

[To be laid before the Dewan Rakyat pursuant to subsection 11(2) of the Customs Act 1967]