

# The Gazette of Pakistan



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## PART I

Acts, Ordinances, President's Orders and Regulations

### NATIONAL ASSEMBLY SECRETARIAT

*Islamabad the 1st July 1992*

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 1992, and is hereby published for general information.

#### ACT NO. VII OF 1992

*An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1992, and to amend certain laws*

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1992 and to amend certain laws for the purposes hereinafter appearing

It is hereby enacted as follows

**Short title, extent and commencement**—(1) This Act may be called the Finance Act, 1992

(2) It extends to the whole of Pakistan

(3) It shall come into force at once

**2. Amendment of Act VI of 1898.**—The following amendments shall be made in the Post Office Act, 1898 (VI of 1898), namely

(1) In section 2,

(i) in sub-section (1), the proviso shall be omitted and

(101)

- (ii) sub-section (2) shall be omitted and
- (2) first schedule shall be omitted

**3. Amendment of Act IV of 1938**—The following amendments shall be made in the Insurance Act, 1938 (IV of 1938), namely:—

- (1) In section 3,—
  - (a) in sub-section (2), in clause (g), for the words 'five hundred' the words 'five thousand' shall be substituted; and
  - (b) in sub-section (7), for the words 'twenty five' the words 'two hundred and fifty' shall be substituted
- (2) in section 26, in sub-section (3), for the words 'one hundred' the words 'one thousand' shall be substituted
- (3) in section 20, in sub-section (1), for the words 'six annas' the words 'five rupees' shall be substituted;
- (4) in section 41, in sub-section (2), for the words 'five hundred' the words 'five thousand' shall be substituted;
- (5) in section 47,—
  - (a) in sub-section (1), for the word 'ten' the words 'one hundred' shall be substituted;
  - (b) in sub-section (2), in clause (ii), for the word 'thirty' the words 'three hundred' shall be substituted;
  - (c) in sub-section (3A)—
    - (i) for the word 'five' the word 'fifty' shall be substituted; and
    - (ii) in the proviso, for the word 'thirty' the words 'three hundred' shall be substituted; and
  - (d) in sub-section (6), for the word 'one' the word 'ten' shall be substituted;
- (6) in section 47A,—
  - (a) in sub-section (1), for the word 'fifty' the word 'five hundred' shall be substituted;
  - (b) in sub-section (5), in clause (i), for the word 'fifty' the words 'five hundred' shall be substituted;
  - (c) in sub-section (5) in the proviso, for the word 'fifteen' the words 'one hundred and fifty' shall be substituted;
  - (d) in sub-section (8) for the word 'five' the word 'fifty' shall be substituted; and

- (e) in sub-section (9),—
  - (i) for the words 'five hundred' the words 'five thousand' shall be substituted ; and
  - (ii) for the words 'one thousand' the words 'ten thousand' shall be substituted ;
- (7) in section 43, in sub-section (2),—
  - (i) for the word 'fifty' the words 'five hundred' shall be substituted ; and
  - (ii) for the words 'one hundred' the words 'one thousand' shall be substituted ;
- (8) in section 44A,—
  - (a) in sub-section (6),—
    - (i) in clause (ii), for the word 'fifty' the words 'two thousand' shall be substituted ; and
    - (ii) in the proviso, for the word 'fifteen' the words 'five hundred' shall be substituted ;
  - (b) in the sub-section (8), for the word 'five' the words 'five hundred' shall be substituted ; and
  - (c) in sub-section (9), for the words 'one thousand' the words 'ten thousand' shall be substituted ;
- (9) in section 52G, for the words 'one thousand' the words 'ten thousand' shall be substituted ;
- (10) in section 70,—
  - (a) in sub-section (2), in clause (e), for the words 'two hundred' the words 'two thousand' shall be substituted ; and
  - (b) in sub-section (7), for the word 'five' the words 'fifty' shall be substituted ;
- (11) in section 70A, in sub-section (2), in clause (e), for the words 'two hundred' the words 'two thousand' shall be substituted ;
- (12) in section 162,—
  - (a) in sub-section (1),—
    - (i) for the words 'one thousand' the words 'ten thousand' shall be substituted ; and
    - (ii) for the words 'five hundred' the words 'two thousand' shall be substituted ; and

(b) in sub-section (2),

(i) for the words 'five hundred' the words 'five thousand' shall be substituted; and

(ii) for the words 'two hundred and fifty' the words 'two thousand and five hundred' shall be substituted.

(13) in section 163

(a) in sub-section (1) for the words 'two thousand' the words 'fifteen thousand'; shall be substituted;

(b) in sub-section (2), for the words 'five hundred' the words 'two thousand' shall be substituted; and

(c) in sub-section (3), for the words 'one thousand' the words 'five thousand' shall be substituted.

(14) in section 164, for the words 'one thousand' the words 'five thousand' shall be substituted; and

(15) in section 165, in sub-section (1), for the words 'one thousand' the words 'five thousand' shall be substituted.

**4. Amendment of Act I of 1944.**—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:

(1) in the Preamble, for the words "or produced" the comma and words "or produced or consumed" shall be substituted;

(2) in section 2 in clause (d) after the word "salt", the words "and goods manufactured or produced outside the areas to which this Act has been applied and brought for consumption to those areas" shall be added;

(3) in section 3, in sub-section (1), after the word and comma "manufactured," the words semi-colon and commas "in Pakistan; and such excisable goods as are produced or manufactured outside the areas to which this Act has been applied, as the Federal Government may, by notification in the official Gazette, specify, and are brought to those areas" shall be substituted;

(4) in section 3-C, in sub-section (1)

(i) for the word "any" the word "excisable" shall be substituted;

(ii) in clause (a), the word "and" at the end shall be omitted; and

(iii) in clause (b), for the full stop at the end a semi-colon and the word "and" shall be substituted and thereafter the following new clause shall be added, namely:

"(c) in the case of excisable goods produced or manufactured outside the areas to which this Act has been applied and

brought for consumption to those areas the date on which the goods are brought to those areas.”;

- (5) in section 9, for the words “two thousand” the words “twenty thousand” shall be substituted;
- (6) in section 11 in sub-section (1),
  - (i) for the words “the officer empowered by the Central Board of Revenue” the words “a central excise officer not below the rank of Superintendent of central excise” shall be substituted; and
  - (ii) in clause (c), for the fullstop at the end a semi colon and word “or” shall be substituted and thereafter the following new clause shall be added, namely:
 

“(d) stop removal of any goods from the factory bonded warehouse or premises till such amount is paid or recovered in full”;
- (7) in section 37 in sub-section (3), for the words “two thousand” the words “twenty thousand” shall be substituted; and
- (8) in the First Schedule,
  - (A) in Part I
    - (a) in SECTION IV in column (1), item No. 04 01 and the entries relating thereto in columns (2) and (3) shall be omitted;
    - (b) in SECTION VIII, in column (1),
      - (i) in item No. 08 02, against sub item 1 in column (2), in column (3) for the words “Ninety six paise per square meter” the figure and words “5% *ad valorem*” shall be substituted; and
      - (ii) item No. 08 04 and the entries relating thereto in columns (2) and (3) shall be omitted;
    - (c) in SECTION IX, in column (1),
      - (i) item No. 09 05 and the entries relating thereto in columns (2) and (3) shall be omitted; and
      - (ii) item No. 09 06 and the entries relating thereto in columns (2) and (3) shall be omitted;
    - (d) in SECTION X, in column (1), item No. 10 07 and the entries relating thereto in columns (2) and (3) shall be omitted;
    - (e) SECTION XI shall be omitted;
    - (f) in Section XII, in column (1),
      - (i) item No. 12 02 and the entries relating thereto in columns (2) and (3) shall be omitted;

- (ii) item No. 12 05 and the entries relating thereto in columns (2) and (3) shall be omitted ;
- (iii) item No. 12 06 and the entries relating thereto in columns (2) and (3) shall be omitted ; and
- (iv) after item No. 12 08 and the entries relating thereto in columns (2) and (3) the following new items and the entries relating thereto in columns (2) and (3) shall be added, namely :—

12 09	Excisable goods, produced or manufactured outside the areas to which this Act has been applied and brought for consumption to those areas	Difference between the duty leviable under this Schedule read with notifications issued under section 12-A and the duty, taxes and other levies paid in the areas to which this Act does not apply or, as the case may be, has not been applied
12 10	Bodies of motor vehicles meant for the transportation of persons and goods, including special purpose vehicles and bodies of vehicles, whether designed to be mounted on a chassis or not, and incomplete bodies built without parts, such as, wind screen or doors, upholstery or paint work	5% <i>ad valorem</i> *, and

(B) in part II, i.e. SECTION XIV in column (1),

- (i) against item No. 14 02 in column (3), for the figure "10%" the figure "20%" shall be substituted
- (ii) in item No. 14 13, in column (2),
  - (a) against sub item A in column (3), for the figure "50%" the figure "60%" shall be substituted ; and
  - (b) against sub items B, C, D and E in column (3) for the figure "5%", wherever occurring, the figure "10%" shall be substituted ; and
- (iii) in item No. 14 14 in column (3), for the figure "1%" the figure "2%" shall be substituted

5. **Amendment of Act XV of 1963.**—The following amendments shall be made in the Wealth tax Act, 1967 (XV of 1967) namely:

- (1) in section 2, in clause (m), in sub-clause (i) after the word and figure "section 6", the word, figure and letter "or 6A" shall be inserted;
- (2) in section 4,
  - (a) for sub-section (5) the following shall be substituted, namely:—
 

(5) The value of any assets transferred otherwise than under an irrevocable transfer shall be liable to be included in computing the net wealth of the transferor; and
  - (b) for the explanation the following shall be substituted, namely:—

*Explanation.* For the purposes of this section the expression "transfer" includes any disposition, trust, covenant, agreement or arrangement";

- (3) after section 6, the following new section shall be inserted, namely:—

"6A *Exclusion of certain debts.*—Where any private loan or advance has been allowed as a debt in computing the net wealth of an assessee and it is found not to have been paid within five years of the expiration of the financial year in which it was obtained, the whole amount of the said loan or advance or such portion thereof as has remained unpaid, shall not be allowed as debt in computing the net wealth."

Provided that no disallowance shall be made before the assessment year commencing on the first day of July, 1994.

*Explanation.* For the purpose of this section, "private loan or advance" means a loan or advance obtained from an individual, association of persons, other than a finance society as defined in the Income Tax Ordinance, 1979 (XXXI of 1979), an unregistered firm or Hindu undivided family";

- (4) after Chapter III the following new Chapter shall be inserted, namely:—

#### "CHAPTER III A

##### PAYMENT OF TAX BEFORE ASSESSMENT

"13A *Collection of tax at source in case of rented property.*—(1) Any person responsible for the collection of property tax shall, at the time of collecting the said tax, collect wealth tax at the rates specified in the Schedule in respect of any property given on rent.

Provided that where the property tax is collected in instalments, wealth tax may be collected in like manner."

13A. (1) The Government may, by order, prescribe—

- (i) special rates (such rates being less than the rates specified in the Schedule) for purposes of collection of tax under this section in respect of properties specified therein; and
- (ii) any assessee or class of assessee in whom the provisions of this section shall not apply.

(2) Any sum collected, or purported to be collected, under this section shall be—

- (a) treated as payment of tax on behalf of the assessee; and
- (b) paid to the credit of the Federal Government within such period and in the manner as may be prescribed.

(3) For the purpose of this section—

- (a) "person responsible" means the prescribed person and includes the principal officer of the Department, agency or Authority entrusted with the function of collection of property tax; and
- (b) any sum collected under this section shall be deemed to be in respect of net wealth chargeable to tax under this Act.

13B. *Certificate of collection of tax.*—Every person collecting tax under section 13A shall, at the time of the collection of the tax, furnish to the person from whom such collection is made, a certificate of such collection and specify such other particulars as may be prescribed.

13C. *Liability of person failing to collect or pay tax.*—Where a person responsible to collect tax fails, or having collected, fails to pay the tax as required under section 13A, he shall, without prejudice to any other liability which he may incur under this Act, be deemed to be an assessee in default in respect of such tax.

13D. *Advance payment of tax.*—(1) Where the net wealth of any assessee for the latest assessment year, in respect of which tax payable by him has been determined under sections 15A, 16, or 17, is not less than one million and five hundred thousand rupees, he shall pay, by way of advance tax, on or before the fifteenth day of November and the fifteenth day of May, in each financial year, an amount equal to one half of the full amount of wealth tax so determined to be payable in respect of that assessment year (without making any adjustment for any tax already paid by way of advance tax or otherwise), as reduced by the tax, if any, already collected and paid under section 13A in the said financial year.



(2) Any sum paid under sub-section (1) shall be treated as an advance payment of tax in respect of the assessment year commencing on the first day of July next following the financial year in which it is paid and it shall be adjusted in computing tax payable by the assessee for the said assessment year";

(5) In section 14A, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:

"Provided that where such person has paid any sum under sub-section (1) of section 17D, the Wealth-tax Officer shall adjust the said sum against the tax payable under this section";

(6) In section 17, in sub-section (2), after the words "under section" the figure letter and comma "17B," shall be inserted;

(7) In section 17A, in sub-section (4), after the words "an order under", the word, figures, letter and comma "section 17B," shall be inserted;

(8) After section 17A, the following new section shall be inserted, namely:

"17B *Powers of Inspecting Assistant Commissioners to revise Wealth-tax Officer's order*—(1) The Inspecting Assistant Commissioner may call for and examine the record of any proceedings under this Act, and if he considers that any order passed thereunder by the Wealth-tax Officer is erroneous in so far as it is prejudicial to the interests of revenue, he may, after giving the assessee an opportunity of being heard and after making, or causing to be made, such enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment to be made.

(2) The provisions of sub-section (1) shall, in like manner, apply:

(a) where an appeal has been filed under section 23, 24 and 29 or a reference has been made under section 27, against an order passed by the Wealth-tax Officer, and

(b) where an appeal or reference referred to in clause (a) has been decided, in respect of any point or issue which was not the subject-matter of such appeal or reference.

(3) No order under sub-section (1) shall be made after the expiry of four years from the date of the order sought to be revised.

*Explanation*—For the purposes of this section, an order prejudicial to the interests of revenue shall include an order passed without lawful jurisdiction";

(9) In section 24, in sub-section (1), after the word "Commissioner", the words, comma, figure and letter "or an order made by an Inspecting Assistant Commissioner under section 17B" shall be inserted.

- (10) in section 26 sub-section (2) shall be omitted ;
- (11) section 27 shall be omitted ;
- (12) after section 31B the following new sections shall be inserted, namely:

**31BB Charge of additional tax for failure to collect and pay tax.** Where any person is an collector or having collected fails to pay any tax as required under section 13A such person shall, without prejudice to any other liability which he may incur, be liable to pay additional tax at the rate of fifteen per cent per annum on the amount not paid for the period commencing from the date on which he was required to pay such tax to the date of the payment thereof.

**31BBB Charge of additional tax for failure to pay advance tax.** Where an assessee who is required to pay tax under sub-section (1) of section 13D

- (a) fails to pay any instalment ; or
- (b) fails to pay any instalment on or before the specified date ; or
- (c) fails to pay the full amount payable by him, he shall, without prejudice to any other liability which he may incur under this Act, be liable to pay additional tax at the rate of twenty four per cent per annum on the amount not paid, and such additional tax shall be calculated from the date on which such amount was payable to the date on which it is paid or the thirtieth day of September of the financial year next following, whichever is earlier."

- (13) in section 36, in sub-section (1),
- (i) after clause (a), the following new clause shall be inserted, namely:
- "(ad) fails to comply with the provisions of section 13A or section 13D ; or"
- (1) in clause (d), in sub-clause (i), after the word "brackets, letter and comma clause (a)", the word "brackets, letters and comma clause (aa)," shall be inserted.

- (14) For the Schedule the following shall be substituted, namely :

#### **"THE SCHEDULE**

(See sections 7 and 7A)

#### **PART I**

#### **RATES OF WEALTH TAX**

- A In the case of every individual Hindu undivided family, firm, association

of persons or body of individuals whether incorporated or not, and a company

- |   |        |
|---|--------|
| (i) On the first Rs. 400,000 of net wealth  | 1 1/2% |
| (ii) On the next Rs. 400,000 of net wealth  | 1%     |
| (iii) On the next Rs. 400,000 of net wealth | 1-1/2% |
| (iv) On the next Rs. 400,000 of net wealth  | 2%     |
| (v) On the balance of net wealth            | 2 1/2% |

Provided that

- (a) no tax shall be payable by an assessee on that portion of his net wealth which does not exceed Rs. 1,000,000, and
- (b) if any assessee avails of the option under clause (xvi) of sub-section (1) of section 5 to have one house owned and occupied for the purposes of his own residence excluded from his assets, proviso (a) shall not apply.

B. Where an assessee is an individual who is not a citizen of Pakistan and is not resident in Pakistan, the wealth-tax payable by him in respect of any assessment year computed in accordance with the rates specified in this Schedule shall be reduced by an amount equal to 50 per cent thereof.

C. Where the net wealth of an assessee being an individual or a Hindu undivided family, includes any assets located outside Pakistan, the wealth tax payable by the assessee in respect of any assessment year will be reduced by an amount which bears to the amount of tax that would have been payable by the assessee if the rates of tax had been reduced to one-half of the rates specified in this Schedule, the same proportion as the value of the assets located outside Pakistan as reduced by the debts located outside Pakistan bears to the net wealth of the assessee.

## PART-II

### RATES FOR PURPOSES OF COLLECTION UNDER SECTION 13A

A. In case of residential properties

- (i) Cities with Metropolitan Corporations and Islamabad Capital Territory

*For property located on plot size of*

*Rate of tax  
collection per  
square yard  
per annum*

- (ii) Up to 600 square yards.

Nil

- |      |   |          |
|------|---|----------|
| (ii) | More than 1000 square yards and up to 1500 square yards | Rs. 6 00 |
| (iv) | More than 1500 square yards                             | Rs. 8 00 |

(2) Cities with Municipal Corporations with Population above 500,000

<i>For Property located on plot size of</i>	<i>Rate of tax collection per square yard per annum</i>
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- |       |   |          |
|-------|---|----------|
| (i)   | Up to 1000 Square yards                                 | Nil      |
| (ii)  | More than 1000 square yards and up to 1500 square yards | Rs. 4 00 |
| (iii) | More than 1500 square yards                             | Rs. 6 00 |

B. In case of commercial properties :

(1) Cities with Metropolitan Corporations and Islamabad Capital Territory

<i>For Property with covered area of</i>	<i>Rate of tax collection per square foot per annum</i>
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- |       |   |          |
|-------|---|----------|
| (i)   | Up to 1250 square feet                                | Nil      |
| (ii)  | More than 1250 square feet and up to 2500 square feet | Rs. 1 00 |
| (iii) | More than 2500 square feet and up to 5000 square feet | Rs. 1 50 |
| (iv)  | More than 5000 square feet                            | Rs. 2 00 |

- (2) Cities with Municipal Corporation with Population above 500,000

<i>For property with covered area of</i>	<i>Rate of tax collection per square foot per annum.</i>
(i) Up to 2500 square feet	Rs. —
(ii) More than 2500 square feet and upto 5000 square feet	Rs. 1.00
(iii) More than 5000 square feet	Rs. 1.50; and

- (15) The provisions of

- (a) sub-clause (2) of clause 5 shall, for purposes of assessment of net wealth and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1993, and sub-clauses (1), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12) and (13) of clause 5 shall take effect from the assessment year commencing on or after the first day of July, 1993.
- (b) Part I of the Schedule under sub-clause (4) of clause 5 shall for the purposes of assessment of net wealth in respect of assessment year commencing on or after the first day of July, 1993, shall take effect on the first day of July, 1993.

Provided that the Schedule substituted by sub-clause (4) of clause 5, shall remain in force for the purposes of assessment of net wealth and determination of tax thereon in respect of assessment year commencing on the first day of July, 1992, and

- (c) Part-II of the Schedule under sub-clause (14) of clause 5 shall take effect on the first day of July, 1992.

**6 Amendment of Act IV of 1969** —The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:

- (1) in section 18, for sub-section (2) the following shall be substituted, namely:

“(2) The Federal Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at such rate as may be specified in the said notification, and may, by a like notification, levy a regulatory duty on all or any of the goods specified in the

Second Schedule and exported from Pakistan at such rate as may be specified therein”;

- (2) in section 30, in the second proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

“Provided further that the Federal Government may, by notification in the official Gazette, for any goods or class of goods, specify any other date for the determination of value and rate of duty”;

- (3) in section 31, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

“Provided further that the Federal Government may, by notification in the official Gazette, for any goods or class of goods, specify any other date for determination of the rate of duty”;

- (4) in section 82, for the words “published in the Official Gazette” the words and commas “after due notice to the carrier, shipping agent, custodian of the goods, as the case may be,” shall be substituted

- (5) in section 181, for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

“Provided that the Board may, by an order, specify the goods or class of goods where such option shall not be given

Provided further that the Board may, by an order, fix the amount of fine which, in lieu of confiscation, shall be imposed on any goods or class of goods imported in violation of the provisions of section 45 or of a notification issued under section 16, or any other law for the time being in force”;

- (6) section 217 shall be renumbered as sub-section (1) of that section and after sub-section (1), renumbered as aforesaid, the following new sub-section shall be added, namely:—

“(2) No suit shall be brought in any civil court to set aside or modify any order passed, any assessment made, any tax levied, any penalty imposed or collection of any tax made under this Act”, and

- (7) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969)

7. Amendment of Ordinance XXXI of 1979. — (1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely:—

(1) In section 2, —

(a) in clause (16) after sub-clause (e), the following new sub-clause shall be inserted, namely:—

“(ec) a modaraba as defined in the Modaraba Companies and Modarabas (Floating and Control) Ordinance, 1980 (XXXI of 1980); and

(b) in clause (20) in sub-clauses (a), (b), (c) and (d), after the word “shareholders”, wherever occurring, the words “or modaraba certificate holders” shall be inserted;

(2) in section 9, after sub-section (1) the following new sub-section shall be inserted, namely:—

“(1A) Notwithstanding anything contained in section 37 of the Modaraba Companies and Modarabas (Floating and Control) Ordinance, 1980 (XXXI of 1980), or any other law for the time being in force, there shall be charged, levied and paid for each assessment year commencing on or after the first day of July, 1983, income tax in respect of the total income of a modaraba at the rate specified in the First Schedule.

Provided that the total income of a modaraba shall not be chargeable to tax for the first three assessment years after commencement of its business if not less than ninety per cent of its profits in a year is distributed to the modaraba certificate holders”;

(3) in section 12, —

(a) in sub-section (12), the words “or stocks and shares” shall be omitted;

(b) after sub-section (18) the following new sub-section shall be inserted, namely:—

“(18A)(a) Where an assessee has claimed or shown to have received any private loan or advance which is found not to have been paid on or before the thirtieth day of June, 1994, or within five years of the expiration of the income year in which it was obtained, whichever is the later, the whole amount of the loan or advance or a portion thereof remaining unpaid after the expiration of such date or period, as the case may be, shall be deemed to be income of the assessee in the income year immediately next following or any subsequent year in which such finding is made; and

which has been deemed to be the income of the assessee under clause (a) and it is paid in a subsequent year, the amount so paid shall be deemed in computing the income in respect of that year.

*Explanation*—For the purpose of this subsection, the expression "private loan or advance" means a loan or advance drawn from an individual association of persons (other than a finance society) or unregistered firm or Hindu undivided family."

(4) in section 13,—

- (a) in sub-section (1), in the second proviso, the word "prior" shall be omitted; and
- (b) in sub-section (2), the words "and with the prior approval of the Inspecting Assistant Commissioner" shall be omitted.

(5) in section 24, in clause (cc) in the proviso for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

"Provided further that nothing contained in this clause shall apply in respect of any assessment year commencing on or after the first day of July 1991."

(6) in section 47, in sub-section (1),

- (a) in clause (d) for the full stop a semicolon and the word "or" shall be substituted; and
- (b) after clause (d) amended as aforesaid, the following new clause shall be added, namely:

"(e) institutions, foundations, societies, boards, trusts or funds referred to in clause (91) of Part I of the Second Schedule."

(7) in section 50,—

- (a) in sub-section (2A), the commas and words "being resident" shall be omitted;
- (b) in sub-section (2), for the words, brackets, figure and letter "sub-section (3A)" the words, brackets, figures and letters "sub-section (2A) or sub-section (2A) or sub-section (4) or sub-section (4A) or sub-section (7C) or sub-section (7D)" shall be substituted;
- (bb) in sub-section (4), in clause (a) for the semicolon at the end a colon shall be substituted and thereafter the following proviso



shall be added, namely:—

“Provided that the provisions of this clause shall, *mutatis mutandis* apply to any payment made on or after the first day of July, 1992, to any non-resident person as they apply to any payment made to a resident recipient on account of execution of a contract for construction, assembly or like project in Pakistan:”

- (c) after sub-section (5) the following new sub-section shall be inserted, namely:—

“(5A) Any person, being an authorised dealer in foreign exchange shall at the time of realisation of foreign exchange proceeds on account of export of goods by a person, being an exporter, deduct tax at the rates specified in the First Schedule:—

Provided that the Central Board of Revenue may, by notification in the official Gazette, specify any exporter or class of exporters to whom the provisions of this sub-section shall not apply”.

- (d) in sub-section (6) the words ‘plying for hire’ shall be omitted;
- (e) in sub-section (7A), the words “other than a plot of land” shall be omitted; and
- (f) after sub-section (7D), the following new sub-section shall be added, namely:—

“(7E) At the time of preparing electricity consumption bills in respect of any commercial or industrial consumer, the person responsible for preparing such bills, shall charge tax on the amount of the electricity bill at the rates specified in the First Schedule, and the credit for the tax so collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by such consumer for the assessment year commencing on the first day of July next following the said financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year in which the “said date” as referred to therein falls, whichever is the later”;

- (8) in section 59C, —

- (a) for sub-section (1), the following shall be substituted, namely:—

“(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue, may make a scheme or schemes of fixed tax—

- (a) for persons maintaining small establishments to carry on business or profession whereunder an assessee may opt to

pay fixed amount of tax without being required to furnish a return of his total income under section 54 or 56 and receipt obtained for payment of such tax shall deem to be an order of assessment under section 55A; and

(b) for persons carrying on any business or profession or shopping centres and commercial markets whereunder an assessee shall pay fixed amount of tax”;

(h) in sub-section (2), after the word “scheme”, the word “or schemes” shall be inserted;

(9) after section 60, the following new section shall be inserted, namely:—

“60A *Provisional assessment in certain cases*—Where a concealed asset of any person comes to the knowledge of the Income Tax Officer, or such asset is impounded by any department or agency of the Federal or Provincial Government, the Income Tax Officer may, at any time, by an order in writing before making any assessment under section 62, 63 or 65, assess provisionally the total income of such person and the tax payable by him on the basis of the assessment.

Provided that proceedings under this section shall not be initiated without prior permission in writing of the Commissioner.

*Explanation.* For the purpose of this section, “concealed asset” means any property or asset which, in the opinion of the Income Tax Officer, was acquired from any income liable to tax”;

(10) in section 65 in sub-section (1), for clause (c) the following shall be substituted and shall always be deemed to have been so substituted namely:—

“(c) the total income of an assessee and the tax payable by him has been assessed or determined under sub-section (1) of section 59 or section 59A or deemed to have been so assessed or determined under sub-section (1) of section 59 or section 59A”;

(11) in section 66A, after sub-section (2) the following explanation shall be added namely:—

“*Explanation.*—For the purpose of this section, an order prejudicial to the interests of revenue shall include an order passed without lawful jurisdiction”;

(12) in section 69, in sub-section (3),—

(a) in clause (h), the words, commas, figures, brackets and letters “or unless such contribution is derived from a gift from the assessee in

respect of which gift-tax, if any, payable under the Gift-tax Act, 1963 (XIV of 1963), has been paid" shall be omitted; and

- (b) in clause (c), the commas, words, figures, brackets and 'letters', or unless such contribution is derived from a gift from the assessee in respect of which gift-tax, if any, payable under the Gift-tax Act, 1963 (XIV of 1963), has been paid" shall be omitted;

- (13) for section 79 the following shall be substituted, namely:—

"79 *Income from transactions with non-residents*—Where business is carried on between a resident and a non-resident and it appears to the Income Tax Officer that conditions are made or imposed between them in their commercial or financial transactions which differ from those which would be made between independent persons, the Income Tax Officer shall determine the amount of profits which would have accrued to the resident but, by reason of those conditions, have not so accrued, and include such amount in the total income of the resident";

- (14) in section 80B, in sub-section (1), the words "any resident being" shall be omitted;

- (15) in section 80C,—

- (a) in sub-section (1), the words and comma "being a resident," shall be omitted, and

- (b) for sub-section (2) the following shall be substituted, namely:—

"(2) The amount referred to in sub-section (1) shall be the following, namely:—

- (a) Where the person is a resident,

- (i) the amount representing payments on which tax is deductible under sub-section (4) of section 50, other than payments on account of services rendered;

- (ii) the amount as computed for the purpose of collection of tax under sub-section (5) of section 50 in respect of goods imported, not being goods imported by an industrial undertaking as raw material for its own consumption; and

- (b) where the person is a non-resident, the amount representing payments on account of execution of a contract for construction, assembly or like project in Pakistan on which tax is deductible under sub-section (4) of section 50";

shall be inserted, namely:

"8CCC Tax on income of certain exporters—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where any amount referred to in sub-section (5A) of section 50 is received by any person, the whole of such amount shall be deemed to be the income of the said person and tax thereon shall be charged at the rates specified in the First Schedule.

(2) Nothing contained in this Ordinance shall be so construed as to authorise any allowance or deduction against the income as determined under sub-section (1) or any refund of tax deducted under sub-section (5A) of section 50 or set off of any loss under any provision of this Ordinance.

(3) Where the assessee has no income other than the income referred to in sub-section (1) in respect of which tax has been deducted under sub-section (5A) of section 50, the tax so deducted shall be deemed to be the final discharge of his tax liability under this Ordinance and he shall not be required to file the return of total income under section 55."

(17) in section 80D:

(a) in the title after the word 'companies', the words 'and registered firm' shall be inserted:

(b) in sub-section (1),

(i) after the word 'company' twice occurring, the words 'or a registered firm' shall be inserted, and

(ii) after the word "payable", twice occurring, the words "or paid" shall be inserted and shall always be deemed to have been so inserted,

(c) after sub-section (1), amended as aforesaid, the following explanation shall be inserted and shall always be deemed to have been so inserted, namely:

"*Explanation*—For the removal of doubt, it is declared that the expressions "where no tax is payable or paid" and "or the tax payable or paid" apply to all cases where tax is not payable or paid for any reason whatsoever including any loss of income, profits or gains or set off of loss of earlier years, exemption from tax, credits or rebates in tax and allowances and deductions (including depreciation) admissible under any provision of this Ordinance or any other law for the time being in force"; and

- (d) in sub-section (2),
- (i) after the word "company", the words "or a registered firm" shall be inserted; and
  - (ii) after the word "payable", wherever occurring, the words "or paid" shall be inserted and shall always be deemed to have been so inserted;
- (18) in section 83, in sub-section (4),—
- (a) in clause (a), the words "by way of gift or" shall be omitted;
  - (b) in clause (b), the words "by way of gift or" shall be omitted; and
  - (c) in clause (c), the words "by way of gift or" shall be omitted
- (19) after section 82, amended as aforesaid, the following new section shall be inserted, namely:—
- "82A Income of minor child.**—Any income chargeable under the head "Income from business or profession" which is received by or arises or accrues, or is deemed to arise or accrue to any minor child of the assessee, such income shall be deemed to be the income of the assessee.
- Provided that the provisions of this section shall not apply where the income of the minor child is derived from a business acquired by him through inheritance.
- Explanation*—For the purpose of this section, "assessee" shall be the parent determined by the Income Tax Officer."
- (20) in section 135, in sub-section (7A), in the second proviso, the commas, words and figure "not being later than the first day of July, 1992," shall be omitted;
- (21) in section 138 in sub-section (5),—
- (i) in clause (cc), the word "and" at the end shall be omitted; and
  - (ii) in clause (d), for the full stop at the end a semi-colon and the word "and" shall be substituted and thereafter the following new clause shall be added, namely:—
- "(e) where an order is passed by an Appellate Assistant Commissioner on or after the first day of July, 1991, reference to "Commissioner" shall be deemed to be reference to "Central Board of Revenue";

(22) in the First Schedule, in Part I —

(a) in paragraph A, —

(i) in sub-paragraph (1), for the words, figures and letters "excluding income to which sections 80B and 80C apply" the words, figures, letters and commas "excluding income to which sections 80B, 80C and 80CC apply" shall be substituted; and

(ii) in sub-paragraph (2) for the words, figures and letters "excluding income to which sections 80B and 80C apply" the words, figures, letters and commas "excluding income to which sections 80B, 80C and 80CC apply" shall be substituted;

"(aa) in paragraph CC, the words and the comma "being resident in Pakistan during the corresponding income year" shall be omitted;

(b) after paragraph CCC, the following new paragraphs shall be added, namely —

"CCCC In the case of every person to whom section 80CC applies, —

(a) where the person was entitled to reduction of income tax and super tax equal to fifty *per cent* under clause (a) of sub-paragraph (2) of paragraph A of Part IV of the First Schedule, Three-fourth of one *per cent* of such income

(b) where the person was entitled to reduction of income tax and super tax equal to seventy-five *per cent* under Part III of the Second Schedule and the Eighth Schedule, and One-half *per cent* of such income

(c) in other cases One *per cent* of such income";

(c) after paragraph F, the following new paragraph shall be added, namely

"FF, Rate for collection of income tax under sub-section (5A) of section 50: One *per cent* of such income;

Provided that where an assessee was entitled to reduction of income tax and super tax equal to fifty *per cent* and seventy-five *per cent* under clause (a) of sub-paragraph (2) of paragraph A of Part IV of the First Schedule, Part III of the Second Schedule and the Eighth Schedule, as

the case may be the rate of collection of income tax shall be three fourth of one *per cent* and one-half *per cent* of such income respectively ”;

(d) in Paragraph G,—

(i) in sub paragraph (1), for clause (h), the following shall be substituted, namely:

“(h) 2030 kilograms or more but less than 8120 kilograms	Three thousand rupees per annum
(c) 8120 kilograms or more	Five thousand rupees per annum ”;

(ii) in sub-paragraph (2), after the word ‘vehicles’, the words “plying for hire” shall be inserted, and

(iii) after sub paragraph (2), amended as aforesaid, the following new sub paragraph shall be added, namely

“(3) Other private motor cars with engine capacity exceeding,

(a) 1000 cc upto 1200cc	Five hundred rupees per annum
(b) 1200 cc upto 1300cc; and	Seven hundred and fifty rupees per annum
(c) 1300cc	One thousand five hundred rupees per annum .

“Provided that collection of tax in respect of a private motor car first registered for more than five years but less than ten years ending on or before the first day of July, 1992, shall be made at one-half of the rates specified in this sub-paragraph ;

“Provided further that no collection of tax shall be made if a private motor car was first registered for more than ten years ending on or before the first day of July, 1992.”

(e) after paragraph J, the following new paragraphs shall be added namely—

“K. Rate of collection of income tax under sub section (7F) of section 50 —

(i)	does not exceed Rs 400,	Nil
(ii)	exceeds Rs 400 but does not exceed Rs 600;	Rs 30
(iii)	exceeds Rs 600 but does not exceed Rs 800;	Rs 50
(iv)	exceeds Rs 800 but does not exceed Rs 1000;	Rs 80
(v)	exceeds Rs 1000 but does not exceed Rs 1500;	Rs 120
(vi)	exceeds Rs 1500 but does not exceed Rs 2000;	Rs 180
(vii)	exceeds Rs 2000 but does not exceed Rs 2500;	Rs 240
(viii)	exceeds Rs 2500 but does not exceed Rs 3000; and	Rs 300
(ix)	exceeds Rs 3000.	Rs 360

(b) in the case of an industrial consumer if the electricity bill —

(i)	does not exceed Rs 500.	Nil
(ii)	exceeds Rs 500 but does not exceed Rs 750.	Rs 30
(iii)	exceeds Rs 750 but does not exceed Rs 1000	Rs 50
(iv)	exceeds Rs 1000 but does not exceed Rs 1500	Rs 80
(v)	exceeds Rs 1500 but does not exceed Rs 2000	Rs 120
(vi)	exceeds Rs 2000 but does not exceed Rs 3000;	Rs 180
(vii)	exceeds Rs 3000 but does not exceed Rs 4000;	Rs 240
(viii)	exceeds Rs 4000 but does not exceed Rs 5000,	Rs 300
(ix)	exceeds Rs 5000	Rs 360; and

(ee) in Part II, in paragraph C, in the explanation, after the figure and letter "80C" the words, figure and letters "or section 80CC" shall be inserted; and

(eee) in Part IV, in paragraph A, in sub-paragraph (2), for the semi-colon and the word "and" a full stop shall be substituted and thereafter the following explanation shall be added, namely —

*"Explanation —* For the removal of doubt it is hereby declared that the term "total income" referred to in this sub-paragraph does not include income to which sections 80B, 80C and 80CC apply and"



(f) after Part IV, the following new Part shall be added, namely:—

“PART V

RATES OF INCOME TAX FOR COMPANIES

A Notwithstanding anything contained in this Schedule except Part IV, in the case of a company, not being a modaraba, the rates of income tax on total income excluding such part of total income to which paragraph D and F or sections 80C and 80CC apply, shall be as under —

(1) in respect of the assessment year commencing on the first day of July, 1962,—

- |   |             |
|---|-------------|
| (a) in the case of a banking company,                                 | 66 per cent |
| (b) in the case of a public company other than a banking company; and | 44 per cent |
| (c) in the case of any other company                                  | 44 per cent |

(2) in respect of the assessment year commencing on or after the first day of July, 1967, as set out in the table below —

TABLE

Assessment year	Banking company	Public company other than a banking company	Other company
1962-64	64 per cent	42 per cent	52 per cent
1964-65	62 per cent	39 per cent	49 per cent
1965-66	60 per cent	36 per cent	46 per cent
1966-67	58 per cent	33 per cent	43 per cent
1967-68 and thereafter	55 per cent	30 per cent	40 per cent

B In the case of a modaraba in respect of any assessment year commencing on or after the first day of July, 1963, the rate of income tax shall be 24 per cent of total income excluding such part of total income to which paragraph D and F applies.

C No super tax and surcharge shall be payable by a company in respect of any assessment year beginning on or after the first day of July, 1962.

"D. The rates of income tax in respect of the amount representing income from dividends declared or distributed by a Pakistani company or a modaraba shall be as under:—

- |  |                              |
|--|------------------------------|
| (a) Where such dividends are received by a public company  | 5 per cent of such amount    |
| (b) where such dividends are received by a body corporate referred to in sub-clause (c) of clause (16) of section 2 or a foreign association declared to be a company under sub-clause (e) of clause (16) of section 2 | 15 per cent of such amount   |
| (c) in other cases   | 20 per cent of such amount"; |

E. The rates of income tax on the amount representing the face value of any bonus shares or the amount of any bonus issued by the company with a view to increasing its paid up capital

- |  |                              |
|--|------------------------------|
| (a) Where a company which issued bonus shares or the bonus is a public company | 10 per cent of such amount   |
| (b) in other cases   | 15 per cent of such amount"; |

(22) in the Second Schedule, in Part I,—

(a) for clause (56) the following shall be substituted, namely:

"(56) Any income from donations, voluntary contributions, subscriptions, house property and investments in securities of the Federal Government derived by the following, namely:—

- (i) a provident fund to which the Provident Funds Act, 1925 (XIX of 1925) applies,
- (ii) trustees on behalf of a recognised provident fund or an approved superannuation fund or an approved gratuity fund,
- (iii) a benevolent fund or group insurance scheme approved by the Central Board of Revenue for the purposes of this clause,
- (iv) Service Fund;
- (v) Employees Old Age Benefits Institution established under the Employees Old Age Benefit Act, 1976 (XIV of 1976);
- (vi) any Unit Station or Regimental Institute;

- (vii) any recognised Regimental Thrift and Savings Fund, the assets of which consist solely of deposits made by members and profits earned by investment thereof;
- (viii) National Investment (Unit) Trust of Pakistan established by the National Investment Trust Limited, if not less than ninety *per cent* of its Units at the end of that year are held by the public and not less than ninety *per cent* of its income of the year is distributed among the Unit-holders;
- (ix) any Mutual Fund approved by the Controller of Capital Issues and set up by the Investment Corporation of Pakistan, if not less than ninety *per cent* of its Certificates at the end of that year are held by the public and not less than ninety *per cent* of its income of that year is distributed among the Certificate-holders;
- (x) Shaikal Khanum Memorial Trust, Lahore; and
- (xi) Sheikh Sultan Trust, Karachi

*Explanation*—For the purpose of this clause "Service Fund" means a fund which is established under the authority, or with the approval of the Federal Government for the purpose of—

- (a) securing deferred annuities to the subscribers of payment to them in the event of their leaving the service in which they are employed; or
- (b) making provision for their wives or children after their death; or
- (c) making payment to their estate or their nominees upon their death;

(b) for clause (62) the following shall be substituted, namely:—

"62(1) Any income of a trust specified in sub-clause (2) from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "Income from business or profession" as is expended in Pakistan for the purposes of carrying out welfare activities;

Provided that in the case of income under the head "Income from business or profession", the exemption in respect of income under the said head shall not exceed an amount which bears to the income under the said head the same proportion as the said amount bears to the aggregate of the incomes from the aforesaid sources of income

(7) A trust administered under a scheme approved by the Federal Government in this behalf and established in Pakistan exclusively for the purposes of carrying out such activities as are for the benefit and welfare of—

- (i) ex-servicemen and serving personnel including civilian employees of the Armed Forces, and their dependents, or
- (ii) ex-employees and serving personnel of the Federal Government or a Provincial Government and their dependents, where the said trust is administered by a committee nominated by the Federal Government or, as the case may be, a Provincial Government.”.

“(bb) in clause (78A), after the word “abroad”, the comma and word “where the deposits in the said account are made exclusively from foreign exchange remitted into the said account” shall be added”.

(c) in clause (80),—

(a) in sub-clause (f), for the colon at the end a semi-colon shall be substituted and

(b) after sub-clause (f), the following new clause shall be inserted, namely:—

(g) in respect of dividend income Whole of such received during any financial year commencing on or after the first day of July 1992, and ending on or before the 30th day of June 1992 from a modaraba floated by a modaraba company income;”

(d) for clause (84) the following shall be substituted, namely:—

“(84) So much of the income of a professional sportsman derived from any one match played in his lifetime, for the benefit of such sportsman, as does not exceed five hundred thousand rupees”;

(e) in clause (85), after the word ‘income’, the words “other than income from business or house property” shall be inserted;

(f) for clause (91), the following shall be substituted, namely:—

“(91) Subject to the provisions of sub-section (1A) of section 47, any amount paid as donation to the following institutions, foundations,

societies, boards, trusts and funds, namely:—

- (i) any Sports Board or institution recognised by the Federal Government for the purposes of promoting, controlling or regulating any sport or game;
- (ii) President's Fund for Afghan Refugees;
- (iii) Fund for Promotion of Science and Technology in Pakistan;
- (iv) Fund for Retarded and Handicapped Children;
- (v) National Trust Fund for the Disabled;
- (vi) Bangladesh Flood Relief Fund, 1988;
- (vii) Fund for Development of Mazar of Hazrat Burri Imam;
- (viii) Rabita-e-Islami's Project for printing copies of the Holy Quran;
- (x) Fatimid foundation, Karachi;
- (x) A'-Shifa Trust;
- (xi) Bank of Commerce and Credit International Foundation for Advancement of Science and Technology;
- (xii) Society for the Promotion of Engineering Sciences and Technology in Pakistan;
- (xiii) President's Fund for Assistance to Palestine;
- (xiv) President's Famine Relief Fund for Africa;
- (xv) Bangladesh Cyclone Relief Fund, 1985;
- (xvi) Prime Minister's Fund for the Welfare of Widows and Orphans;
- (xvi) Prime Minister's Disaster Relief Fund 1987;
- (xviii) Chief Minister Punjab's Flood Relief Fund 1988;
- (xix) Prime Minister's Fund for Welfare and Relief for Kashmiris;
- (xx) Prime Minister's Bangladesh Cyclone Relief Fund, 1991;

- (xxi) Sindh Governor's Relief Fund 1990 for the Relief and Rehabilitation of Victims of Violence in Sindh;
- (xxii) Citizens Police Liaison Committee Central Reporting Cell, Sindh Governor House, Karachi;
- (xxiii) ICIC Foundation;
- (xxiv) BCCI Foundation;
- (xxv) National Management Foundation;
- (xxvi) Endowment Fund of the Agha Khar University Foundation (Pakistan Branch) Karachi;
- (xxvii) Shaheed Zulfiqar Ali Bhutto Memorial Awards Society;
- (xxviii) Iqbal Memorial Fund;
- (xxix) Cancer Research Foundation of Pakistan, Lahore; and
- (xxx) Shaukat Khanum Memorial Trust, Lahore";
- (g) in clause (92), after the word "income", words "other than income from business or house property" shall be inserted;
- (h) in clause (93), after the word "from", the words and commas "donations, voluntary contributions, subscriptions, investments in securities of the Federal Government and" shall be inserted;
- (i) in clause (94), for the words "contributions and" the words and commas "contributions, donations, subscriptions, house property and investments in securities of the Federal Government" shall be inserted;
- (ia) in clause (111A), after the figure and letter "80C" the words, figure and letters "or section 80CC" shall be added; and
- (b) in clause (116), after the words "sale of" the words "modaraha certificates or" shall be inserted; and
- 1j) after clause (126A) the following new clause shall be added, namely:—
  - "(126B) (i) Profits and gains derived by a company for a period of five years from an industrial undertaking set up in such area and within such period and on such conditions as the Federal Government may, by notification in the official Gazette, specify
  - (ii) Income chargeable under the head "Capital gains" derived by an assessee from the sale of shares representing foreign equity in such company and on such conditions as the Federal Government may, by notification in the official Gazette, specify";

(k) after clause (167B), the following new clause shall be added, namely

“(167C) Any amount deemed to be income of an employer for the purposes of tax or tax in respect of an expatriate employee whose services are engaged as a technician, consultant or adviser in connection with any project in Pakistan”;

(l) Clauses (57), (58), (59), (60), (61), (62A), (63), (64), (103A), (104), (105), (106), (120A), (142), (143), (144), (145), (146B), (146C), (147), (147A), (149), (149A), (149B), (149C), (149D), (149E), (149F), (149G), (149H), (149I), (150), (151), (151A), (151B), (151C), (155), (165A), (173), (177) and (177A) shall be omitted”;

(m) in Part IV in clause (8) the proviso shall be omitted; and

(24) in the Third Schedule in rule 1, after sub-rule (3), the following new sub-rule shall be inserted, namely

“(3A) Where any building, furniture, machinery or plant is used for the purposes of business or profession during any income year for which the income from such business or profession is exempt from tax, depreciation admissible under sub-rule (1) shall be deemed to have been allowed in respect of the said income year and after expiration of the exemption period written down value of such assets shall be determined in accordance with sub-clause (ii) of clause (f) of sub-rule (7) of rule 8”

(2) The provisions of

- (a) paragraphs (12), (16), (18) and (19) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1997;
- (b) paragraph (7) of sub-clause (1) shall, for the purposes of deduction or collection of tax, take effect on the first day of July, 1992;
- (c) sub-paragraph (b) of paragraph (22) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1997; and
- (d) sub-paragraphs (a), (b), (d), (e), (f), (g), (h) and (i) of paragraph (27) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1997.

8. **Amendment in Ordinance XII of 1982.**—Section 2 and section 2A of the Finance Ordinance, 1982 (XII of 1982) shall be omitted.

132 THE GAZETTE OF PAKISTAN EXTRA, JULY 1, 1992 [PART II]  
9. Amendment of Act VI of 1987 (VI of 1987) — In the Finance Act, 1987 (VI of 1987), in section 12, in sub-section (1), for the words "two hundred and fifty" the words "five hundred" shall be substituted.

10. Amendment of Act V of 1989 — The following amendments shall be made in section 7 of the Finance Act, 1989 (V of 1989), namely:

(1) In sub-section (1) —

(a) for the words "rate of five per cent of the capital value" the words, brackets and figure "rates specified in sub-section (10)" shall be substituted;

(b) in the *Explanation*, for clause (h) the following shall be substituted, namely:

"(h) "company" shall have the same meaning as defined in the Income Tax Ordinance, 1979 (XXXI of 1979)"; and

(c) after clause (h), amended as aforesaid, the following new clauses shall be inserted, namely:

"(d) "development authority" means an authority formed by or under any law for the purposes of development of an area and includes any authority, society, agency, trust, association or institution declared as development authority by the Central Board of Revenue by a notification in the official Gazette; and

(e) "registration authority" means the person responsible for registering or attesting the transfer of the asset or of the right to use thereof for more than twenty years, and in the case of a development authority or a cooperative society, its principal officer";

(2) for sub-section (2) the following shall be substituted, namely:

"(2) The assets referred to in sub-section (1) are —

(a) urban immovable property, not being a property to which clauses (b) or (c) apply, with land area exceeding two hundred and fifty square yards;

(b) plots of land with area of not less than two hundred and forty square yards, allotted by a development authority;

(c) urban immovable commercial property;

(d) immovable property situated between the outer limits of a municipal corporation, municipal committee, cantonment board or Islamabad Capital Territory and the limits of rural areas specified in the Central Board of Revenue Circular



No. 2 of 1992 (Income Tax), dated the 27th January, 1992, for the purpose of tax holiday:

- (e) motor vehicle, other than a car previously used in Pakistan, not plying for hire, with engine capacity exceeding 800 cubic centimeters;
- (f) motor vehicle being a car previously used in Pakistan with engine capacity exceeding 800 cubic centimeters; and
- (g) new shares of public companies quoted on stock exchange the issue of which is over subscribed by fifty *per cent* or more";

(2) in sub-section (2),—

- (a) in clause (a), the word "and" at the end shall be omitted;
- (b) in clause (b), for the full stop at the end a semi colon and the word "and" shall be substituted; and
- (c) after clause (b) amended as aforesaid, the following new clause shall be added, namely—

"(c) in the case of shares, the cost of acquisition thereof"

(4) in sub-section (5), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely—

"Provided that such individual, association of persons, firm or the company has not acquired any asset specified in clauses (b), (d), (f) or (g) of sub-section (2)"; and

(5) After sub-section (9), the following new sub-section shall be added, namely—

"(10) The rate of Capital value tax shall be—

- (i) in the case of assets referred to in clauses (a), (b), (c), (e), and (g) of sub-section (2) 5% of the capital value
- (ii) in the case of assets referred to in clause (d) of sub-section (2), 2% of the capital value
- (iii) in the case of assets referred to in clause (f) of sub-section (2), where the period between the date of first registration and the date of any subsequent registration is—
  - (a) less than five years 2.5% of the capital value
  - (b) five years or more but less than ten years 1.25% of the capital value
  - (c) ten years or more Nil "

11 **Amendment of Sales Tax Act, 1990.**—The following amendments shall be made in the Sales Tax Act, 1990, namely :

- (1) In section 12, after sub-section (2) the following new sub-section shall be added, namely :—

“(3) The exemption from tax chargeable under this Act may be allowed from any previous date specified in the notification issued under sub-section (1) or, as the case may be, order made under sub-section (2).”

- (2) after section 35, the following new section shall be inserted, namely :—

“35-A *Extent of confiscation*—(1) Confiscation of any goods under this Act includes any package in which they are found, and all other contents thereof

(2) Every conveyance of whatever kind used in the removal of any goods liable to confiscation under this Act shall also be liable to confiscation :

Provided that, where a conveyance liable to confiscation has been seized by an Officer of Sales Tax, the appropriate officer may in such circumstances as may be prescribed by rules, order its release, pending the adjudication of the case involving its confiscation if the owner of the conveyance furnishes him with a sufficient guarantee from a scheduled bank for the due production of the conveyance at any time and place it is required by the appropriate officer to be produced

(3) Confiscation of any conveyance under this Act includes her tackle, apparel and furniture.”

- (3) in section 18, in sub-section (1), after the words “authorized by the”, the words “Board or” shall be inserted ;
- (4) in section 19, after the words “empowered by the”, the words “Board or” shall be inserted ; and
- (5) in section 41, in sub-section (1), after the word and figure “section 39” for the word “shall” the word “may” shall be substituted

12 **Amendment of the Act XII of 1991.**—The following amendments shall be made in the Finance Act, 1991 (XII of 1991),

In the section 10, for sub-section (1) the following shall be substituted namely :—

- “(1) There shall be levied and collected as additional customs duty on the warehousing of goods specified in the First Schedule to the Customs Act, 1969 (IV of 1969), which are entered for warehousing in the

customs bonded warehouses at the rate of one per cent of the value of the said goods for the first quarter or part thereof for all categories of goods; and two per cent for the second quarter or part thereof in respect of goods other than consumer goods notified by the Central Board of Revenue under section 98 of the said Act.

(1A) The value for the purpose of assessment of customs-duty under sub-section (1) shall be the value as determined under section 25 or, as the case may be, fixed under section 25B of the said Act.

Provided that, for the purposes of Sales Tax Act, 1990, the additional customs-duty shall not constitute a part of the value of supply."

**13 Amendment of Act XXIII of 1991.**—The following amendments shall be made and shall be deemed to always have been so made in section 17 of the Pakistan Telecommunication Corporation Act, 1991 (XXIII of 1991), namely:

(1) in sub-section (1), for word "five" the word "three" shall be substituted; and

(2) sub-section (2) shall be omitted.

**14 Incentives to foreign investors, etc.**—(1) Where under a bilateral agreement or treaty with Government of Pakistan, any foreign company makes any investment in any industrial undertaking or a class of industrial undertakings within an Industrial Zone set up for such industrial undertakings, the Federal Government may by notification in the official Gazette, allow such exemption from payment of any tax, duty or surcharge to such industrial undertaking or class of undertakings as may be specified in the notification.

(2) Where a notification under sub-section (1) is issued, the provisions of the Industrial Relations Ordinance, 1969 (XXI of 1969) and such other laws as the Federal Government may by notification in the official Gazette specify shall not apply to the Industrial undertaking or class of undertakings situated in the Industrial Zones specified in such notification.

(3) The Federal Government may make rules for carrying out the purposes of sub-section (1) and sub-section (2).

**15 Federal Education Fee**—(1) There shall be levied and collected Federal Education Fee from every company as defined in the Companies Ordinance, 1984 (XXII of 1984) whose fixed assets as shown in its balance sheet made on or after the thirtieth day of June, 1992, are valued at more than fifty million rupees at such rates and in such manner and from such date as may be specified in a scheme notified by the Federal Government in the official Gazette.

column (1) of the table below, if it has set up or sets up, manages and runs educational institution specified in column (2) of that table within such period as may be notified in the scheme referred to in sub-section (1)

TABLE

Type of Company	Educational institution
(a) Where the value of all fixed assets is more than Rs. 50 million but not more than Rs. 100 million	Middle school
(b) Where the value of all fixed assets is more than Rs. 100 million but not more than Rs. 250 million	High school
(c) Where the value of all fixed assets is more than Rs. 250 million	Technical education school

(7) The Federal Government may, by notification in the official Gazette make rules for carrying out the purposes of this section

## THE FIRST SCHEDULE

(See clause 6.)

## AMENDMENTS IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969, in the First Schedule, against Heading Nos. and sub-heading Nos. as the case may be, specified in the first and second columns of the Table below, for the entries relating to the "Description of Goods" and "Rate of Duty" the following corresponding entries in the third and fourth columns of the Table shall be substituted

TABLE

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
01 01		Live horses, asses, mules and hinnies	
		Horses -	
	0101 1100	Pure bred breeding animals	10% ad val

1	2	3	4
	0101 1900 --	Other	10% <i>ad val</i>
	0101,2000	Asses, mules and hinnies	40% <i>ad val</i>
01.02	Live bovine animals		
	0102 1000	Pure bred breeding animals	10% <i>ad val</i>
	0102 9000	Other	50% <i>ad val</i>
01.03	Live ovine animals		
	0103 1000 --	Pure-bred breeding animals	5% <i>ad val</i>
	0103 9000 --	Other	50% <i>ad val</i>
	0103 9100	Weighting less than 40 kg	50% <i>ad val</i>
	0103 9200 --	Weighting 40 kg or more	40% <i>ad val</i>
01.04	Live sheep and goats		
	0104 1000 --	For breeding	14% <i>ad val</i>
	0104 1090 --	Other	50% <i>ad val</i>
	0104 2000 --	For breeding	10% <i>ad val</i>
	0104 2090 --	Other	50% <i>ad val</i>
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls		
	0105 1000 --	Fowls of the species <i>Gallus domesticus</i>	30% <i>ad val</i>
	0105 1900	Other	30% <i>ad val</i>
	0105 9100 --	Fowls of the species <i>Gallus domesticus</i>	50% <i>ad val</i>
	0105 9900 --	Other	50% <i>ad val</i>
01.06	Other live animals		
	0106 0010	Zoo animals	50% <i>ad val</i>
	0106 0002 --	Living insects	50% <i>ad val</i>
	0106,0090 --	Other	50% <i>ad val</i>
02.01	Meat of bovine animals, fresh or chilled		
	0201,1000 --	Carcasses and half carcasses	70% <i>ad val</i>
	0201 2000 --	Other cuts with bone in	90% <i>ad val</i>
	0201 3000	Boneless	90% <i>ad val</i>

1	2	3	4
02 02	Meat of bovine animals, frozen		
0202 1000	Carcasses and half-carasses		70% ad val
0202 2000	Other cuts with bone in		90% ad val
0202 3000	Boneless		90% ad val
02 03	Meat of swine, frozen		
0203 1000	Carcasses and half-carasses		70% ad val
0203 2000	Other cuts with bone in		90% ad val
0203 3000	Boneless		90% ad val
02 04	Meat of sheep or goat, fresh, chilled or frozen		
0204 1000	Carcasses and half-carasses of lamb fresh or chilled		70% ad val
0204 2000	Other meat of sheep, fresh or chilled		90% ad val
0204 3000	Carcasses and half-carasses of lamb frozen		70% ad val
0204 4000	Other meat of sheep, frozen		90% ad val
0204 5000	Carcasses and half-carasses of goat fresh or chilled		70% ad val
0204 6000	Other meat of goat, fresh or chilled		90% ad val
0204 7000	Carcasses and half-carasses of goat frozen		70% ad val
0204 8000	Other meat of goat, frozen		90% ad val
02 05	Meat of horses, asses, mules or ponies, fresh, chilled or frozen		
02 06	Meat of other animals, fresh or chilled		
0206 1000	Of bovine animals, fresh or chilled		90% ad val
0206 2000	Of bovine animals, frozen		90% ad val
0206 3000	Of swine		90% ad val
0206 4000	Of sheep or goat		90% ad val
0206 5000	Of other animals		90% ad val

1	2	3	4
	0206 2900	Other	90% ad val
	0206 7000		90% ad val
	0206 4100 -	Livers	90% ad val
	0206 4200 --	Other	90% ad val
	0206 8000 -	Other, fresh or chilled	90% ad val
	0206 9000 -	Other, frozen	90% ad val
0207	<b>Meat and edible offal, of the poultry of heading No. 0105, fresh, chilled or frozen</b>		
	0207 1000	Poultry cut in pieces, fresh or chilled	70% ad val
		Poultry cut in pieces, frozen	
	0207 2 000 -	Fowls of the species Gallus domesticus	90% ad val
	0207 2200 --	Turkeys	90% ad val
	0207 2300 --	Ducks, geese and guinea fowls	90% ad val
		Poultry cuts and offal (including livers), fresh or chilled	
	0207 3100 --	Fatty livers of geese or ducks	90% ad val
	0207 4000	Other	90% ad val
		Poultry cuts and offal other than livers, frozen	
	0207 4100	Of fowls of the species Gallus domesticus	90% ad val
	0207 4200 --	Of turkeys	90% ad val
	0207 4300	Of ducks, geese or guinea fowls	90% ad val
	0207 5000 -	Poultry livers, frozen	90% ad val
0208	<b>Other meat and edible meat offal, fresh, chilled or frozen</b>		
	0208 1000 -	Of rabbits or hares	90% ad val
	0208 2000	Frogs, legs	90% ad val
	0208 5000 -	Other	90% ad val
0209	0209 0000		90% ad val
0210	<b>Meat and edible meat offal, salted; in brine, dried or smoked; edible flours and meals of meat or meat offal</b>		
	0210 1 000		90% ad val
	0210 2000 --	Bones (stocky) and cuts thereof	90% ad val
	0210 3000 --	Other	90% ad val
	0210 3100 -	Meat of bovine animals	90% ad val

	0210 5000	Other (not including edible flours and meals of meat or meat offal)	90% ad val
03 01		<b>Live fish</b>	
	0301 1000	Ornamental fish	10% ad val
		Other live fish	
	0301 9100	Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> ).	90% ad val.
	0301 9200 --	Eels ( <i>Anguilla</i> spp.)	50% ad val.
	0301 9300	Carp	90% ad val.
	0301 9900 --	Other	90% ad val.
03 02		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03 04</b>	
		Salmonidae, excluding livers and roes	
	0302 1100 --	Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> ).	90% ad val.
	0302 1200 --	Pacific salmon ( <i>Oncorhynchus</i> spp.) Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	50% ad val.
	0302 1900 --	Other	90% ad val.
		Flat fish (Pleuronectidae, Bothidae, Cynglossidae, Sciaenidae, Serranidae and Clariidae, excluding livers and roes)	
	0302 2100 --	Halibut ( <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	90% ad val.
	0302 2200 --	Plaice ( <i>Pleuronectes platessa</i> ).	50% ad val.
	0302 2300 --	Sole ( <i>Solea</i> spp.)	50% ad val.
	0302 2900 --	Other	90% ad val.
		Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ) excluding livers and roes	
	0302 3100 --	Albacore or long finned tunas ( <i>Thunnus alalunga</i> )	50% ad val.
	0302 3200 --	Yellowfin tunas ( <i>Thunnus albacares</i> )	50% ad val.
	0302 3300 --	Skipjack or stripe-bellied bonito	90% ad val.
	0302 3900	Other	90% ad val.
	0302 4000	Herrings ( <i>Clupea</i> , <i>Harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	50% ad val.
	0302 5000 --	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) excluding livers and roes.	90% ad val.
		Other fish, excluding livers and roes	



1	2	3	4
0302.6000 --	Sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.) Sardinella ( <i>Sardinella</i> spp.) including sprats ( <i>Sprattus</i> <i>Sprattus</i> )	90% ad val.	
0302.6200 --	Haddock ( <i>Merlangius merlangus</i> )	90% ad val.	
0302.6300 --	Coalfish ( <i>Pollachius virens</i> )	90% ad val.	
0302.6400	Mackerel ( <i>Scomber scombrus australasicus</i> , <i>Scomber japonicus</i> )	90% ad val.	
0302.6500 --	Dogfish and other sharks	90% ad val.	
0302.6600	Eels ( <i>Anguilla</i> spp.)	90% ad val.	
0302.6900 --	Other	90% ad val.	
0302.7000	Livers and roes	90% ad val.	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 0304		
0303.1000	Pacific salmon ( <i>Oncorhynchus</i> spp.) excluding liver and roes	90% ad val.	
-	Other salmonidae, excluding livers and roes		
0303.2100 --	Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo gairdneri</i> , <i>Salmo gairdneri</i> )	90% ad val.	
0303.2200 --	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	90% ad val.	
0303.2500 --	Other	90% ad val.	
-	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Gobiidae</i> ) excluding livers and roes		
0303.3100 --	Parrotfish ( <i>Scorpaenidae</i> , <i>Scorpaenidae</i> , <i>Hippoglossus</i> , <i>Hippoglossus</i> , <i>Hippoglossus</i> , <i>Hippoglossus</i> )	90% ad val.	
0303.3200 --	Plaice ( <i>Pleuronectes platessa</i> )	90% ad val.	
0303.3300	Sole ( <i>Solea</i> spp.)	90% ad val.	
0303.3900 --	Other	90% ad val.	
-	Tunas (of the genus <i>Thunnus</i> ), skipjack or skipper, yellowfin ( <i>Thunnus albacares</i> )		
0303.4100 --	Albacore or longfinned tuna ( <i>Thunnus albacares</i> )	90% ad val.	
0303.4200 --	Yellowfin tuna ( <i>Thunnus albacares</i> )	90% ad val.	
0303.4300 --	Skipjack or skipper ( <i>Thunnus albacares</i> )	90% ad val.	
0303.4900	Other	90% ad val.	
0303.5000 --	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), ex- cluding livers and roes	90% ad val.	

1	2	3	4
0301 8000 -	Cod (Gadus merhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	90% ad val	
	Other fish, excluding livers and roes		
0302 7100	Sardines (Sardina pilchardus, Sardina spp), sardinella (Sardinella spp) fryling or sprats (Spratus spratus)	50% ad val	
0303 7200 --	Halibut (Melanogrammus aeglefinus)	90% ad val	
0303 7300 --	Coalfish (Pollachius virens)	90% ad val	
0303 7400 --	Mackerel (Scomber scombrus, Scomber australis, Scomber japonicus)	50% ad val	
0303 7500 -	Dogfish and other sharks	90% ad val	
0303 7600 -	Eels (Anguilla spp)	90% ad val	
0303 7700	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	50% ad val	
0303 7800	Hake (Merluccius spp, Urophycis spp)	90% ad val	
0303 7900 --	Other	90% ad val	
0303 8000 -	Livers and roes	50% ad val	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		
0304 1000	Fresh or chilled	50% ad val	
0304 2000 -	Frozen fillets	50% ad val	
0304 9000 -	Other	90% ad val	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption		
0305 1000	Flours, meals and pellets of fish, fit for human consumption	90% ad val	
0305 2000 -	Livers and roes, dried, smoked, salted or in brine	50% ad val	
0305 7000 -	Fish fillets dried, salted or in brine but not smoked	50% ad val	
-	Smoked fish, including fillets		
0305 4100	Pacific salmon (Oncorhynchus spp), Atlantic salmon (Salmo salar) and Mahoe salmon (Eleuthero salmo)	50% ad val	
0305 4200	Herrings (Clupea harengus, Clupea pallasii)	90% ad val	
0305 4900 -	Other	50% ad val	
-	Dried fish, whether or not salted but not smoked		
0305 5100 --	Cod (Gadus merhua, Gadus ogac, Gadus macrocephalus)	90% ad val	

0705 5500 --	Other	90% <i>ad val</i>
	Fish, salted but not dried or smoked and fish in brine	
0705 6100 --	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	90% <i>ad val</i>
0705 6200	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	90% <i>ad val</i>
0705 6400 --	Anchovies ( <i>Engraulis</i> spp.)	90% <i>ad val</i>
0705 6500	Other	90% <i>ad val</i>
0706	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	
	Frozen	
0706 1100 --	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Jasus</i> spp., <i>Penaeus</i> spp., <i>Jasus</i> spp.)	90% <i>ad val</i>
0706 1200 --	Lobsters ( <i>Homarus</i> spp.)	90% <i>ad val</i>
0706 1300	Shrimps and prawns	90% <i>ad val</i>
0706 1400	Crabs	90% <i>ad val</i>
0706 1900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	90% <i>ad val</i>
	Not frozen	
0706 2100 --	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Penaeus</i> spp., <i>Jasus</i> spp.)	90% <i>ad val</i>
0706 2200 --	Lobsters ( <i>Homarus</i> spp.)	90% <i>ad val</i>
0706 2300	Shrimps and prawns	90% <i>ad val</i>
0706 2400 --	Crabs	90% <i>ad val</i>
0706 2900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption	90% <i>ad val</i>
0707	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	
0707 000	Oysters	90% <i>ad val</i>
-	Sea lops, including green sea lops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>P. acceptus</i>	
0707 2100	Live, fresh or chilled	90% <i>ad val</i>

0307 2900 -	Other	40% <i>ad val</i>
	Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.)	
0307 3100	Live, fresh or chilled	90% <i>ad val</i>
0307 3500 --	Other	90% <i>ad val</i>
-	Cuttle fish ( <i>Sepia</i> (Tena) < <i>Rostia macrostoma</i> <i>Sepia</i> spp.) and squid ( <i>Chamastrephes</i> spp. <i>Loligo</i> spp. <i>Notolodarus</i> spp., <i>Sepioides</i> spp.)	
0307 4000 --	Live, fresh or chilled	50% <i>ad val</i>
0307 4900	Other	40% <i>ad val</i>
	Octopus ( <i>Octopus</i> spp.)	
0307 5100 --	Live, fresh or chilled	90% <i>ad val</i>
0307 5500 --	Other	90% <i>ad val</i>
0307 6000 -	Snails, other than sea snails	90% <i>ad val</i>
-	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans fit for human consumption	
0307 9000	Live, fresh or chilled	40% <i>ad val</i>
0307 9900	Other	90% <i>ad val</i>
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401 1000 -	Of a fat content, by weight not exceeding 1%	70% <i>ad val</i>
0401 2000	Of a fat content, by weight, exceeding 1% but not exceeding 6%	70% <i>ad val</i>
0401 3000	Of a fat content, by weight, exceeding 6%	70% <i>ad val</i>
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter	
	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	
0402 1010 ---	Milk	Rs 12 per kg + 10% <i>ad val</i>
0402 1020	Cream	70% <i>ad val</i>
	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 3110	Milk	Rs 12 per kg + 10% <i>ad val</i>

2		3	4
0402 2120 -	Cream		70% <i>ad val</i>
- -	Other		
0402 25 0 - -	Milk		Rs. 2 per kg + 10% <i>ad val</i>
0402 2920 - -	Cream		70% <i>ad val</i>
	Other		
	Not containing added sugar or other sweetening matter		
0402 9110 - -	Milk		Rs. 2 per kg + 10% <i>ad val</i>
0402 95 20 - -	Cream		70% <i>ad val</i>
	Other		
0402 9910	Milk		Rs. 12 per kg + 10% <i>ad val</i>
0402 9920 - -	Cream		70% <i>ad val</i>
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, but not cocoa		
0403 1000 -	Yogurt		90% <i>ad val</i>
0403 9000 -	Other		90% <i>ad val</i>
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 1000 -	Whey and modified whey whether or not concentrated or containing added sugar or other sweetening matter		70% <i>ad val</i>
0404 9000 -	Other		70% <i>ad val</i>
04.05	Butter and other fats and oils derived from milk		
0405 0010 - -	Butter		90% <i>ad val</i>
0405 9000	Other fats and oils derived from milk		90% <i>ad val</i>
04.06	Cheese and curd		
0406 1000 -	Fresh (unripened or uncurd) cheese, including whey cheese and curd		50% <i>ad val</i>
0406 2000 -	Grated or powdered cheese, of all kinds		90% <i>ad val</i>
0406 3000 -	Processed cheese, not grated or powdered		50% <i>ad val</i>
0406 4000 -	Blue-veined cheese		90% <i>ad val</i>

1	2	3	4
	0406 9000	Other cheese	40% ad val
04.07		Birds' eggs, in shell, fresh, preserved or cooked	
	0407 0010 -	Birds' eggs in shell, fresh	90% ad val
	0407 0090 ---	Other	50% ad val
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 0100 --	Dried	50% ad val
	0408 1000 --	Other	90% ad val
		Other	
	0408 9100 --	Dried	50% ad val
	0408 9900 -	Other	90% ad val
04.09	0409 0000	Natural honey.	50% ad val
04.10	0410 0000	Edible products of animal origin, not elsewhere specified or included	50% ad val
05.01	0501 0000	Human hair, unworked, whether or not washed or scoured: waste of human hair	50% ad val
05.02			
	0502 1000 -		50% ad val
		Other:	
	0502 9010	Bristles of other or mules	40% ad val
	0502 9090 ---	Other	50% ad val
05.03	0503 0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	50% ad val
05.04		Guns, bladders and stomachs of animals (other than fish), whole and pieces thereof	
	0504 0010 ---		50% ad val
	0504 0090 ---	Other	50% ad val
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	
	0505 1000	Feathers of a kind used for stuffing down	40% ad val
	0505 9000	Other	50% ad val

05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape) treated with acid or degelatinised; powder and waste of these products	
	0506 1000	Osses and bones treated with acid	50% ad val
	0506 9000 -	Other <sup>a</sup>	50% ad val
05.07		Ivory, tortoise shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
	0507 1000 -	Ivory, ivory granes and waste	90% ad val
	0507 9000 -	Other	50% ad val
05.08	0508 0000	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	50% ad val
05.09	0509 0000	Natural sponges of animals origin	70% ad val
05.10	0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	50% ad val
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 2, unfit for human consumption	
	0511 1000	Bovine semen.	100% ad val
		Other:	
		Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
	0511 9100 --	Fish waste	50% ad val
	0511 9900 ---	Other	100% ad val
		Other:	
		Sinews and tendons:	
	0511 9911 ----		
	0511 9919 ---	Other	70% ad val
		Partings and similar waste of raw hides and skins	
	0511 9921 ----		ad val
	0511 9925 ---	Other	70% ad val
	0511 9930 ---	Silk-worm eggs	100% ad val
	0511 9940 ---	Cochineal and similar insects	50% ad val
	--	Animal blood:	50% ad val

	0511 9951 ----		50% ad val
	0511 9959 ----	Other	50% ad val
		Other	
	0511 9991 -- -		10% ad val
	0511 9999 -- -	Other	0% ad val
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; cistery plants and roots other than roots of heading No. 12.12	
	0601 1000 -	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10% ad val
		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes in growth or in flower; cistery plants and roots	
	0601 2010 --	Cistery plants and roots	50% ad val
	0601 2090 --	Other	10% ad val
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn	
	0602 1000 -	Unrooted cuttings and slips	10% ad val
		Trees, shrubs and bushes, grafted or not, of kinds with their edible fruit or nuts	
	0602 2010	Citron	10% ad val
	0602 2090 ---	Other	10% ad val
	0602 3000	Rhododendrons and azaleas, grafted or not	10% ad val
	0602 4000 -	Roses, grafted or not	0% ad val
		Other:	
	0602 9100 --	Mushroom spawn	10% ad val
	0602 9900 -	Other	10% ad val
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
	0603 1000	Fresh	90% ad val
	0603 9000	Other	50% ad val
06.04		Foliage, branches and other parts of plants, without flowers or flower buds and grasses, mosses and lichens, hanging from a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
	0604 1000	Mosses and lichens	90% ad val
		Other:	



1	2	3	4
	0604 9100 --	Fresh	90% <i>ad val</i>
	0604 9900	Other	90% <i>ad val</i>
07.01		Potatoes, fresh or chilled.	
	0701 1000	Seed	10% <i>ad val</i>
	0701 9000	Other	80% <i>ad val</i>
07.02	0702 0000	Tomatoes, fresh or chilled.	50% <i>ad val</i>
07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.	
	0703 1000 -	Onions and shallots	90% <i>ad val</i>
	0703 2000	Garlic	50% <i>ad val</i>
	0703 9000	Leeks and other alliacious vegetables	90% <i>ad val</i>
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	0704 1000 -	Cauliflowers and headed broccoli	90% <i>ad val</i>
	0704 2000 -	Brussels sprouts	90% <i>ad val</i>
	0704 9000	Other	90% <i>ad val</i>
07.05		Lettuce ( <i>Lactuca sativa</i> ) and chicons ( <i>Cichorium spp.</i> ), fresh or chilled	
		Lettuce	
	0705 1100 --	Cabbage lettuce (head lettuce)	90% <i>ad val</i>
	0705 1900	Other	90% <i>ad val</i>
	-	Chicony	
	0705 2100 --	Witloof chicony ( <i>Cichorium intybus</i> var. <i>Foliosum</i> )	50% <i>ad val</i>
	0705 2900 --	Other	50% <i>ad val</i>
07.06		Carrots, turnips, salad beetroot, radish, celeriac, radishes and similar edible roots, fresh or chilled	
	0706 1000 -	Carrots and turnips	90% <i>ad val</i>
	0706 9000	Other	90% <i>ad val</i>
07.07	0707 0000	Cucumbers and gherkins, fresh or chilled	90% <i>ad val</i>
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708 1000 -	Peanut ( <i>Pisum sativum</i> )	50% <i>ad val</i>
	0708 2000 -	Beans ( <i>Vigna spp.</i> <i>Phaseolus spp.</i> )	50% <i>ad val</i>
	0708 9000 -	Other leguminous vegetables	90% <i>ad val</i>

1	2	3	4
07.09	Other vegetables, fresh or chilled.		
0709 1000	Citrus vegetables	50% ad val	
0709 2000 -	Asparagus	50% ad val	
0709 3000	Aubergines (egg plants)	50% ad val	
0709 4000	Celery other than celeriac	50% ad val	
-	Mushrooms and Truffles		
0709 5100 -	Mushrooms	90% ad val	
0709 5200	Truffles	90% ad val	
0709 6000 -	Fruits of the genus <i>Capserum</i> or of the genus <i>Pimenta</i>	50% ad val	
0709 7000 -	Spinach, New Zealand spinach and orachesspinach (garden spinach).	50% ad val	
0709 9000 -	Other	50% ad val	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710 1000 -	Potatoes	90% ad val	
-	Leguminous vegetables, shelled or unshelled		
0710 2100	Peas ( <i>Pisum sativum</i> )	90% ad val	
0710 2200	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	90% ad val	
0710 2900 -	Other	90% ad val	
0710 3000	Spinach, New Zealand spinach and orache spinach (garden spinach)	90% ad val	
0710 4000	Sweet corn	90% ad val	
0710 8000 -	Other vegetables	90% ad val	
0710 9000	Mixtures of vegetables	90% ad val	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0711 1000	Onions	90% ad val	
0711 2000	Olives	90% ad val	
0711 3000 -	Capers	90% ad val	
0711 4000	Cucumbers and gherkins	90% ad val	
0711 9000 -	Other vegetables, mixtures of vegetables	90% ad val	

1	2	3	4
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
0712 1000 -	Onions whether or not cut or sliced but not further prepared	50%	ad val
0712 2000 -	Onions	50%	ad val
0712 3000 -	Mushrooms and truffles	50%	ad val
0712 9000 -	Other vegetables; mixtures of vegetables	50%	ad val
07.13	Dried leguminous vegetables, shell whether or not skinned or split		
0713 1000	Peas ( <i>Pisum sativum</i> )	Free	
0713 2000 -	Chickpeas ( <i>garbanzos</i> )	Free	
	Beans ( <i>Vigna</i> spp. <i>Phaseolus</i> spp.)		
0713 3100 --	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	Free	
0713 3200 --	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angustata</i> )	Free	
0713 3300	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	Free	
0713 3900	Other	Free	
0713 4000 -	Lentils	Free	
0713 5000 -	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> )	Free	
0713 9000 -	Other	Free	
07.14	Mandarin, arrowroot, sago, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or amylaceous content, fresh or dried, whether or not sliced or in the form of pellets; sago pith		
0714 1000 -	Mandarin (cassava)	50%	ad val
0714 2000 -	Sweet potatoes	50%	ad val
0714 9000 -	Other	50%	ad val
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
0801 1000	Coconuts	60%	ad val
0801 2000 -	Brazil nuts	90%	ad val
0801 3000	Cashew nuts	90%	ad val
08.02	Other nuts, fresh or dried, whether or not shelled or peeled		
	Almonds:		
0802 1100 --	In shell	90%	ad val

1	2	3	4
	0802 1200	Shelled	90% <i>ad val</i>
	-	Hazelnuts or filberts ( <i>Corylus spp.</i> )	
	0802 2 00	In shell	50% <i>ad val</i>
	0802 2200 --	Shelled	90% <i>ad val</i>
	-	Walnuts	
	0802 3100 --	In shell	50% <i>ad val</i>
	0802 3200 --	Shelled	90% <i>ad val</i>
	0802 4000 -	Chestnuts ( <i>Castanea spp.</i> )	50% <i>ad val</i>
	0802 5000	Pistachios	90% <i>ad val</i>
	-	Others:	
	0802 9010 ---	Areca (Betel) Nuts	Rs 18 per kg + 10% <i>ad val</i>
	0802 9050 ---	Other	90% <i>ad val</i>
08.03	0803.0000	Bananas, including plantains, fresh or dried	90% <i>ad val</i>
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	
	0804 1000 -	Dates	50% <i>ad val</i>
	0804 2000 -	Figs	90% <i>ad val</i>
	0804 3000 -	Pineapples	90% <i>ad val</i>
	0804 4000 -	Avocados	90% <i>ad val</i>
	-	Guavas, mangoes and mangosteens	
	0804 5010 ---	Guavas	50% <i>ad val</i>
	0804 5020 ---	Mangoes and Mango steers	90% <i>ad val</i>
08.05		Citrus fruit, fresh or dried	
	0805 1000	Oranges	50% <i>ad val</i>
	0805 2000 -	Mandarin (including tangerines and satsumas); clementines, with rind and similar citrus hybrids	50% <i>ad val</i>
	0805 3000 -	Lemons ( <i>Citrus Limon</i> , <i>Citrus Limonum</i> ) and limes ( <i>Citrus aurantifolia</i> )	90% <i>ad val</i>
	0805 4000 -	Grapefruit	90% <i>ad val</i>
	0805 9000 -	Other	90% <i>ad val</i>
08.06		Grapes, fresh or dried.	
	0806 1000 -	Fresh	50% <i>ad val</i>
	-	Dried	

1	2	3	4
	0806.20 0 ---	Currants	90% ad val
	0806.2090 - -	Other	90% ad val
08.07		Melons (including watermelons) and papaws (papayas), fresh	
	0807.1000	Melons (including water-melons)	90% ad val
	0807.2000 -	Papaws (papayas)	90% ad val
08.08		Apples, pears and guineas, fresh	
	0808.1000	Apples	90% ad val
	-	Pears and guineas	
	0808.2010 ---	Pears	90% ad val
	0808.2020 ---	Guineas	90% ad val
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	
	0809.1000	Apricots	90% ad val
	0809.2000	Cherries	90% ad val
	0809.3000 -	Peaches including nectarines	90% ad val
	0809.4000 -	Plums and sloes	90% ad val
08.10		Other fruit, fresh.	
	0810.1000	Strawberries	90% ad val
	0810.2000 -	Raspberries, Blackberries, mulberries and logan berries	90% ad val
	0810.3000 -	Black, white or red currants and gooseberries	90% ad val
	0810.4000	Cranberries, Bilberries and other fruits of the genus Vaccinium	90% ad val
	0810.9000 -	Other.	90% ad val
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water frozen, whether or not containing added sugar or other sweetening matter.	
	0811.1000	Strawberries	90% ad val
	0811.2000 -	Raspberries, Blackberries, Mulberries, Loganberries, black, white or red currants and gooseberries	90% ad val
	0811.9000	Other	90% ad val
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sugar water or in other preservative solutions), but unsuitable in that state for immediate consumption	
	0812.1000 -	Cherries	90% ad val

1	2	3	4
	0812 7000	Strawberries	90% <i>ad val</i>
	0812 9000	Other	90% <i>ad val</i>
08 13		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813 1000 -	Apricots	90% <i>ad val</i>
	0813 2000 -	Prunes	50% <i>ad val</i>
	0813 3000	Apples	50% <i>ad val</i>
		Other fruit	
	0813 4010 ---	Tamarind	90% <i>ad val</i>
	0813 4090 ---	Other	50% <i>ad val</i>
	0813 5000	Mixtures of nuts or dried fruits of this Chapter	50% <i>ad val</i>
08 14	0814 0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportions.	
		Coffee not roasted:	
	0901 1100 --	Not decaffeinated	90% <i>ad val</i>
	0901 1200 --	Decaffeinated	50% <i>ad val</i>
		Coffee, roasted:	
	0901 2100 --	Not decaffeinated	90% <i>ad val</i>
	0901 2200 --	Decaffeinated	90% <i>ad val</i>
	0901 3000	Coffee husks and skin	90% <i>ad val</i>
	0901 4000	Coffee substitutes containing coffee	90% <i>ad val</i>
09 02		Tea, whether or not flavoured:	
	0902 1000 -	Green tea (not fermented) in immediate packings of a content not exceeding 1 kg	90% <i>ad val</i>
	0902 2000	Other green tea (not fermented)	50% <i>ad val</i>
	0902 3000 -	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 1 kg	90% <i>ad val</i>
	0902 4000	Other black tea	50% <i>ad val</i>
09.03	0903 0000	Mate	90% <i>ad val</i>
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	

1	2	3	4
	0904 1100 --	Neither crushed nor ground	50% <i>ad val</i>
	0904 1200 --	Crushed or ground	50% <i>ad val</i>
	0904 2000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> dried or crushed or ground	50% <i>ad val</i>
09.05	0905 0000	Vanilla	50% <i>ad val</i>
09.06		Cinnamon and Cinnamon-tree flowers	
	0906 1000	Neither crushed nor ground	50% <i>ad val</i>
	0906 2000 -	Crushed or ground	50% <i>ad val</i>
09.07	0907 0000	Clives (whole fruit, clives & stems).	50% <i>ad val</i>
09.08		Nutmeg, mace and cardamoms	
	0908 1000	Nutmeg	70% <i>ad val</i>
	0908 2000	Mace	60% <i>ad val</i>
	-	Cardamoms:	
	0908 3010 ---	Large cardamoms	50% <i>ad val</i>
	0908 7020 ---	Other	90% <i>ad val</i>
09.09		Seeds of anise, badian, fennel, cariander, cumin or caraway; juniper berries	
	0909 1000 -	Seeds of anise or badian	50% <i>ad val</i>
	0909 2000 -	Seeds of cariander	90% <i>ad val</i>
	0909 3000	Seeds of cumin	90% <i>ad val</i>
	0909 4000	Seeds of caraway	50% <i>ad val</i>
	0909 5000 -	Seeds of fennel juniper berries	90% <i>ad val</i>
09.10		Ginger, saffron, turmeric ( <i>curcuma</i> ), thyme, bay leaves, curry and other spice	
		Ginger:	
	0910 1010 --	Ginger fresh	50% <i>ad val</i>
	0910 1020 ---	Ginger dried	90% <i>ad val</i>
	0910 2000	Saffron	90% <i>ad val</i>
	0910 3000	Turmeric ( <i>curcuma</i> )	90% <i>ad val</i>
	0910 4000	Thyme bay leaves	90% <i>ad val</i>
	0910 5000	Curry	90% <i>ad val</i>
		Other spices	
	0910 9 00	Mixtures referred to in Note 1 (b) to this Chapter	50% <i>ad val</i>
	0910 9900 -	Other	90% <i>ad val</i>

1	2	3	4
10 01		<b>Wheat and meslin</b>	
	1001 1000	Durum wheat	Free
	1001 9000	Other	Free
10 02	1002 0000	Rye	50% ad val.
10 03	1003 0000	Barley	50% ad val.
10 04	1004 0000	Oats	10% ad val.
10 05		<b>Maize (corn)</b>	
	1005 1000 -	Seed	50% ad val.
	1005 9000 -	Other	50% ad val.
10 06		<b>Rice</b>	
	1006 1000 -	Rice in the husk (paddy or rough)	50% ad val.
	1006 2000 -	Husked (brown) rice	50% ad val.
	1006 3000 -	Semi-milled or wholly milled rice, whether or not polished or glazed	50% ad val.
	1006 4000 -	Broken rice	50% ad val.
10 07	1007 0000	Cereal sorghum	50% ad val.
10 08		<b>Buckwheat, millet and canary seed; other cereals</b>	
	1008 1000 -	Buckwheat	50% ad val.
	1008 2000 -	Millet	50% ad val.
	1008 3000 -	Canary seed	50% ad val.
	1008 9000 -	Other cereals	50% ad val.
11 01	1101 0000	<b>Wheat or meslin flour</b>	
11 02		<b>Cereal flours other than of wheat or meslin</b>	
	1102 1000 -	Rye flour	50% ad val.
	1102 2000 -	Maize (corn) flour	50% ad val.
	1102 3000 -	Rice flour	50% ad val.
	1102 9000 -	Other	50% ad val.
11 03		<b>Cereal groats, meal and pellets</b>	
		<b>Cereals and meal</b>	
	1103 1100 -	Of Wheat	50% ad val.
	1103 1200 -	Of Oats	50% ad val.
	1103 1300 -	Of maize (corn)	50% ad val.
	1103 1400 -	Of rice	50% ad val.



	2	3	4
	1107 1900 --	Of other cereals	50% <i>ad val</i>
		Pellets	
	1107 2100 --	Of wheat	50% <i>ad val</i>
	1107 2900 --	Of other cereals	40% <i>ad val</i>
11 04		Cereal grains otherwise worked (for example, bulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground	
		Roller or flaked grain	
	1104 1100 --	Of barley	90% <i>ad val</i>
	1104 1200	Of oats	50% <i>ad val</i>
	1104 1900 --	Of other cereals	90% <i>ad val</i>
		Other worked grains (for example, bulled, pearled, sliced or kibbled)	
	1104 2100 --	Of barley	90% <i>ad val</i>
	1104 2200 --	Of oats	90% <i>ad val</i>
	1104 2300 -	Of maize (corn)	50% <i>ad val</i>
	1104 2900 --	Of other cereals	50% <i>ad val</i>
	1104 3000	Germ of cereals, whole, rolled, flaked or ground	90% <i>ad val</i>
11 05		Flour, meal, flakes, granules and pellets of potatoes	
	1105 1000	Flour and meal	50% <i>ad val</i>
	1105 2000	Flakes, granules and pellets	50% <i>ad val</i>
11 06		Flour and meal of the dried leguminous vegetables of heading No. 07 13, of sago or of roots or tubers of heading No. 07 14; flour, meal and powder of the products of Chapter 8.	
	1106 1000 -	Flour and meal of the dried leguminous vegetables of heading No. 07 13	50% <i>ad val</i>
		Flour and meal of sago, roots or tubers of heading No. 07 14	
	1106 2020 ---	Flour and meal of sago, arrowroot, manioc or salep	50% <i>ad val</i>
	1106 2020 ---	Flour of sago	70% <i>ad val</i>
	1106 2090 ---	Other	50% <i>ad val</i>
	1106 3000 -	Flour, meal and powder of the products of Chapter 8.	50% <i>ad val</i>
11 07		Malt, whether or not roasted	
	1107 1000 -	Not roasted	50% <i>ad val</i>

1	2	3	4
	1107 2000	Roasted	50% <i>ad val</i>
11.08		Starches; inulin.	
	-	Starches	
	1108 1100 --	Wheat starch	50% <i>ad val</i>
	1108 1200 --	Maize (corn) starch	50% <i>ad val</i>
	1108 1300 --	Potato starch	50% <i>ad val</i>
	1108 1400 --	Manioc (cassava) starch	50% <i>ad val</i>
	--	Other starches	
	1108 1510 -	Sago starch (sage flour)	70% <i>ad val</i>
	1108 1990 ---	Other	50% <i>ad val</i>
	1108 2000 -	Inulin	50% <i>ad val</i>
11.09	1109 0000	Wheat gluten, whether or not dried	50% <i>ad val</i>
12.01	1201.0000	Soya beans, whether or not broken	10% <i>ad val</i>
12.02		Ground-nuts, and roasted or otherwise cooked, whether or not shelled or broken.	
	1202 1000	In shell	50% <i>ad val</i>
	1202 2000 -	Shelled, whether or not broken	50% <i>ad val</i>
12.03	1203.0000	Copra.	50% <i>ad val</i>
12.04	1204.0000	Linseed, whether or not broken.	50% <i>ad val</i>
12.05	1205.0000	Rape or colza seeds, whether or not broken	50% <i>ad val</i>
12.06	1206.0000	Sunflower seeds, whether or not broken	10% <i>ad val</i>
12.07		Other oil seeds and oleaginous fruits, whether or not broken.	
	1207 1000 -	Palm nuts and kernels	10% <i>ad val</i>
	1207 2000 -	Cotton seeds	50% <i>ad val</i>
	1207 3000 -	Caster oil seeds	50% <i>ad val</i>
	1207 4000	Sesamum seeds	50% <i>ad val</i>
	1207 5000 -	Mustard seeds	50% <i>ad val</i>
	1207 6000	Safflower seeds	10% <i>ad val</i>
		Other	
	1207 9100	Poppy seeds	50% <i>ad val</i>
	1207 9200	Shea nuts (karite nuts).	50% <i>ad val</i>
	1207 9900 --	Other	50% <i>ad val</i>

12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208 1000 -	Of soya beans	50% <i>ad val</i>
	Other	
1208 9010 ---	Of oleaginous fruits	50% <i>ad val</i>
1208 9050 ---	Other	50% <i>ad val</i>
12.09	Seeds, fruit and spores, of a kind used for sowing	
	Beet seed:	
1209 1100 --	Sugar beet seed	10% <i>ad val</i>
1209 1900 --	Other	10% <i>ad val</i>
	Seed of forage plants, other than beet seed	
1209 2100 --	Lucerne (alfalfa) seed	10% <i>ad val</i>
1209 2200 --	Clover ( <i>Trifolium</i> spp.) seed	10% <i>ad val</i>
1209 2100 --	Fescue seed	10% <i>ad val</i>
1209 2400 --	Kentucky blue grass ( <i>Poa Pratensis</i> L.) seed	10% <i>ad val</i>
1209 2500 --	Rye grass ( <i>Lolium multiflorum</i> Lam. <i>Lolium perenne</i> L.) seed	10% <i>ad val</i>
1209 2600 --	Timothy grass seed	10% <i>ad val</i>
1209 2900 --	Other	10% <i>ad val</i>
1209 3000	Seeds of herbaceous plants cultivated principally for their flowers	10% <i>ad val</i>
	Other	
1209 9100 --	Vegetable seeds	10% <i>ad val</i>
1209 9900 --	Other	10% <i>ad val</i>
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210 1000	Hop cones, neither ground nor powdered nor in the form of pellets	50% <i>ad val</i>
1210 2000	Hop cones, ground, powdered or in the form of pellets; lupulin	90% <i>ad val</i>
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 1000	Liquorice roots	50% <i>ad val</i>
1211 2000 -	Ginseng roots	50% <i>ad val</i>
	Other:	

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	1211 9010	Cannabis herbs and Coca leaves	50% <i>ad val</i>
	1211 9020 ---	Cinchona bark	10% <i>ad val</i>
	1211 9030 ---	Agar wood	50% <i>ad val</i>
	1211 9040 ---	Sandal wood	90% <i>ad val</i>
		Other	
	1211 9091 ----	Of a kind used primarily in pharmacy, namely kark , jilanti , ghanehamatic, mirabish kakuli, kirdum- lava, kankreshringi, sulaj, thaika , kaladara and talishapatra	10% <i>ad val</i>
	1211 9099 ----	Other	50% <i>ad val</i>
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unmalted cereal roots of the variety <i>Cichorium intybus</i> <i>sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.	
	1212 1000	Locust beans, including locust bean seeds	90% <i>ad val</i>
	1212 2000	Seaweeds and other algae	90% <i>ad val</i>
	1212 3000 -	Apricot, peach or plum stones and kernels	90% <i>ad val</i>
		Other	
	1212 9100 --	Sugar beet	10% <i>ad val</i>
	1212 9200 --	Sugar cane	10% <i>ad val</i>
	1212 9900	Other	90% <i>ad val</i>
12.13	1213 0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	30% <i>ad val</i>
12.14		Swedes, mungolds, fodder moss, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	
	1214 1000	Lucerne (alfalfa) meal and pellets	10% <i>ad val</i>
	1214 9000 -	Other	10% <i>ad val</i>
13.01		Lac; natural gums, resins, gum resins and balsams	
	1301 1000 -	Lac	50% <i>ad val</i>
	1301 2000 -	Gum Arabic	50% <i>ad val</i>
		Other	
	1301 9010 ---	Cannabie resin and cannabie balsams	50% <i>ad val</i>
	1301 9050	Other	90% <i>ad val</i>

2	1	4
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
-	Vegetable saps and extracts	
1302 1100 --	Opium	90% <i>ad val</i>
1302 1200 --	Of liquors	90% <i>ad val</i>
1302 1300 --	Of hops	90% <i>ad val</i>
1302 1400 --	Of pyrethrum or of the roots of plants containing rotenone	90% <i>ad val</i>
--	Other	
1302 1910 --	Of a kind used in Pharmacy	10% <i>ad val</i>
1302 1920 --	Concentrates of poppy straw; extracts and tinctures of cannabis	90% <i>ad val</i>
1302 1990	Other	90% <i>ad val</i>
1302 2000 -	Pectic substances Pectinates and pectates	90% <i>ad val</i>
	Mucilages and thickeners, whether or not modified, derived from vegetable products	
1302 3100	Agar-agar	90% <i>ad val</i>
1302 3200 --	Mucilages and thickeners, whether or not modified derived from locust beans, locust bean seed or guar seeds	90% <i>ad val</i>
1302 1900	Other	90% <i>ad val</i>
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	
1401 1000 -	Bamboos	90% <i>ad val</i>
1401 2000	Rattans	50% <i>ad val</i>
1401 9000 -	Other	50% <i>ad val</i>
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eslgross), whether or not put up as a layer with or without supporting material.	
1402 1000 -	Kapok	50% <i>ad val</i>
	Other	
1402 5100 --	Vegetable hair	90% <i>ad val</i>
1402 5100	Other	90% <i>ad val</i>

14.03	Vegetable materials of a kind used primarily in brooms or brushes (for example, banomcorn, palasuva, couchgrass and isite), whether or not in barks or bundles.		
	1401 1000 -	Broomcorn ( <i>Sorghum vulgare</i> var. <i>technicum</i> )	70% <i>ad val</i>
		Other:	
	1401 9010 ---	Broom sticks	70% <i>ad val</i>
	1401 9090 ---	Other	60% <i>ad val</i>
14.04	Vegetable products not elsewhere specified or included		
	-	Raw vegetable materials of a kind used primarily in dyeing or tanning:	
	1404 1010 --	Hena	50% <i>ad val</i>
	1404 1090 ---	Other	50% <i>ad val</i>
	1404 2000 -	Cotton linters	90% <i>ad val</i>
		Other:	
	1404 9010 ---	Tendu leaves (fir leaves)	70% <i>ad val</i>
	1404 9020 ---	Betel leave	Rs 100 per lb + 10% <i>ad val</i>
	1404 9090 ---	Other	50% <i>ad val</i>
15.01			
	1501 0010 ---		90% <i>ad val</i>
	1501 0090 ---	Other:	90% <i>ad val</i>
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted		
	1502 0010 ---	Edible tallow including "premier us"	50% <i>ad val</i>
	1502 0020 ---	Inedible tallow	50% <i>ad val</i>
	1502 0090 ---	Other	50% <i>ad val</i>
15.03	Tard stearin, lard, oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
	1503 0010 ---	Lard stearin, lard oil	50% <i>ad val</i>
	1503 0090 ---	Other	50% <i>ad val</i>
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified		
	1504 1000 -	Fish-liver oils and their fractions	50% <i>ad val</i>
	1504 2000 -	Fats and oils and their fractions, of fish, other than liver oils	50% <i>ad val</i>

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	1504 1000 -	Fats and oils and their fractions of marine mammals	50% <i>ad val</i>
15.05		Wool grease and fatty substances derived therefrom (including lanolin).	
	1505 1000	Wool grease, crude	50% <i>ad val</i>
	1505 9000 -	Other	50% <i>ad val</i>
15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	
	1506 0010 ---	Neat's-foot oil	50% <i>ad val</i>
	1506 0090 ---	Other	50% <i>ad val</i>
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
	1507 1000	Crude oil, whether or not degummed	Rs 3000 per M Ton + 10% <i>ad val</i>
	1507 9000	Other.	Rs 3000 per M Ton + 10% <i>ad val</i>
15.08		Groundnut oil and its fractions, whether or not refined, but not chemically modified	
	1508 1000 -	Crude oil.	Rs 1600 per M Ton + 10% <i>ad val</i>
	1508 9000 -	Other	Rs 1600 per M Ton + 10% <i>ad val</i>
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified	
	1509 1000 -	Virgin	70% <i>ad val</i>
	1509 9000 -	Other.	70% <i>ad val</i>
15.10	1510 0000	Other oils and fractions thereof, 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 No. 15.09.	70% <i>ad val</i>
15.11		Palm oil and its fractions whether or not refined, but not chemically modified.	
	1511 1000 -	Crude oil	Rs 2400 per M Ton + 10% <i>ad val</i>
	1511 9000	Other.	Rs 2400 per M Ton + 10% <i>ad val</i>

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14.12	Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified		
-	Sunflower-seed or safflower oil and fractions thereof		
1512 1100 --	Crude oil	Rs 1600 per M Ton + 10% <i>ad val</i>	
1512 1900 --	Other	Rs 1600 per M Ton + 10% <i>ad val</i>	
-	Cotton-seed oil and its fractions:		
1512 2100 --	Crude oil, whether or not gossypol has been removed	Rs 3600 per M Ton + 10% <i>ad val</i>	
1512 2500 --	Other	* Rs 1600 per M Ton + 10% <i>ad val</i>	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
-	Coconut (copra) oil and its fractions		
1513 1100 --	Crude oil	70% <i>ad val</i>	
1513 1900	Other	70% <i>ad val</i>	
-	Palm kernel or babassu oil and fractions thereof:		
1513 2100	Crude oil	70% <i>ad val</i>	
1513 2900 --	Other	70% <i>ad val</i>	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
1514 1000 -	Crude oil	Rs 3600 per M Ton + 10% <i>ad val</i>	
1514 9000	Other	Rs 1600 per M Ton + 10% <i>ad val</i>	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
-	Tinsed oil and its fractions:		
1515 1100	Crude oil	70% <i>ad val</i>	



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	1515 1500	Other	70% <i>ad val.</i>
		Maize (corn) oil and its fractions	
	1515 2100	Crude oil	70% <i>ad val.</i>
	1515 2900 --	Other	70% <i>ad val.</i>
	1515 3000	Castor oil and its fractions	70% <i>ad val.</i>
	1515 4000	Tung oil and its fractions	70% <i>ad val.</i>
	1515 5000	Sesame oil and its fractions	70% <i>ad val.</i>
	1515 6000 -	Jojoba oil and its fractions	70% <i>ad val.</i>
	1515 6000 -	Other	70% <i>ad val.</i>
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or esterified, whether or not refined, but not further prepared	
		Animal fats and oils and their fractions	
	1516 1000 --	Fish and whale oil	90% <i>ad val.</i>
	1516 1080	Other	90% <i>ad val.</i>
	1516 2000	Vegetable fats and oils and their fractions	90% <i>ad val.</i>
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	
	1517 1000	Margarine, excluding liquid margarine	90% <i>ad val.</i>
	1517 9000	Other	95% <i>ad val.</i>
15.18	1518 0000	Animal or vegetable fats and oils and their fractions, heated, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; edible 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	70% <i>ad val.</i>
15.19		Industrial monocarboxylic fatty acids; acid oils from refining industrial fatty alcohols	
		Industrial monocarboxylic fatty acids; acid oils from refining	
	1519 1100 --	Stearic acid	90% <i>ad val.</i>
	1519 1200 --	Oleic acid	90% <i>ad val.</i>
	1519 1300	Tall oil fatty acids	90% <i>ad val.</i>
	1519 1900 --	Other	90% <i>ad val.</i>

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	1519 2000 --	Industrial fatty alcohols	50% <i>ad val</i>
15.20		<b>Glycerol (glycerine) whether or not pure; glycerol waters and glycerol lyes.</b>	
	1520 1000 -	Glycerol (Glycerine), crude, glycerol waters and glycerol lyes	50% <i>ad val</i>
	1520 9000	Other, including synthetic glycerol	50% <i>ad val</i>
15.21		<b>Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti whether or not refined or coloured</b>	
	1521 1000	Vegetable waxes	50% <i>ad val</i>
	1521 9000	Other	50% <i>ad val</i>
15.22	1522.0000	<b>Degras, residues resulting from the treatment of fatty substances of animal or vegetable waxes.</b>	50% <i>ad val</i>
16.01	1601 0000	<b>Sauces and similar products, of meat, meat offal or blood, food preparations based on these products.</b>	50% <i>ad val</i>
16.02		<b>Other prepared or preserved meat, meat offal or blood.</b>	
	1602 1000 -	Homogenised preparations	50% <i>ad val</i>
	1602 2000	Of liver of any animal	90% <i>ad val</i>
		Of poultry of heading No. 01.05	
	1602 3100	Of turkeys	90% <i>ad val</i>
	1602 2900 --	Other,	90% <i>ad val</i>
	1602 4100 --		90% <i>ad val</i>
	1602 4200 -	Shoulders and cuts thereof	50% <i>ad val</i>
	1602 4900	Other, including matures	50% <i>ad val</i>
	1602 5000	Of bovine animals	50% <i>ad val</i>
	1602 9000 -	Other, including preparations of blood of any animal	50% <i>ad val</i>
16.03	1603 0000	<b>Extract and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates</b>	90% <i>ad val</i>
16.04		<b>Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs</b>	
		Fish whole or in pieces but not minced:	
	1604 1100 --	Salmon	90% <i>ad val</i>
	1604 1200 --	Herrings	50% <i>ad val</i>
	1604 1300	Sardines, sardinella and brisling or sprats	50% <i>ad val</i>
	1604 1400 --	Tunas, skipjack and bonito (Sarda spp.)	50% <i>ad val</i>

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	1604 1500 --	Mackerel	90% <i>ad val</i>
	1604 1600 --	Anchovies	50% <i>ad val</i>
	1604 1500 --	Other	90% <i>ad val</i>
	1604 2000 -	Other prepared or preserved fish	90% <i>ad val</i>
	1604 3000 -	Caviar and caviar substitutes	90% <i>ad val</i>
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605 1000	Crab	90% <i>ad val</i>
	1605 2000	Shrimps and prawns	90% <i>ad val</i>
	1605 3000	Lobster	90% <i>ad val</i>
	1605 4000	Other crustaceans	50% <i>ad val</i>
	1605 9000	Other	50% <i>ad val</i>
17.01		Cane or beet sugar and chemically pure sucrose, in solid form	
	-	Raw sugar not containing added flavouring or colouring matter	
	1701 1100 --	Cane sugar	50% <i>ad val</i>
	1701 1200 --	Beet sugar	90% <i>ad val</i>
	-	Other	
	1701 9100	Containing added flavouring or colouring matter	90% <i>ad val</i>
		Other	
	1701 9510 ---	Sucrose	50% <i>ad val</i>
	1701 9590 ---	Other	90% <i>ad val</i>
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid forms; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	
	1702 1000 -	Lactose and lactose syrup.	70% <i>ad val</i>
	1702 2000	Maple sugar and maple syrup	90% <i>ad val</i>
	1702 3000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	70% <i>ad val</i>
	1702 4000 -	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	70% <i>ad val</i>
	1702 5000	Chemically pure fructose	50% <i>ad val</i>

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	1702 8000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	90% <i>ad val</i>
		Other, including invert sugar	
	1702 9010 ---	Maltose	90% <i>ad val</i>
	1702 9020	Caramel	90% <i>ad val</i>
	1702 9090 ---	Other	90% <i>ad val</i>
17.03		Molasses resulting from the extraction or refining of sugar	
	1703 1000	Cane molasses	90% <i>ad val</i>
	1703 9000	Other	90% <i>ad val</i>
17.04		Sugar confectionery (including white chocolate), not containing cocoa	
	1704 1000	Chewing gum, whether or not sugarcoated	90% <i>ad val</i>
	1704 9000	Other	90% <i>ad val</i>
18.01	1801.0000	Cocoa beans whole or broken, raw or roasted	90% <i>ad val</i>
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste	90% <i>ad val</i>
18.03		Cocoa paste, whether or not defatted	
	1803 1000	Not defatted	90% <i>ad val</i>
	1803 2000	Wholly or partly defatted	90% <i>ad val</i>
18.04	1804.0000	Cocoa butter, fat and oil	90% <i>ad val</i>
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	90% <i>ad val</i>
18.06		Chocolate and other food preparations containing cocoa	
	1806 1000 -	Cocoa powder, containing added sugar or other sweetening matter	90% <i>ad val</i>
	-	Other preparation 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 2010 ---	Chocolate powders and coverings	90% <i>ad val</i>
	1806 2090 ---	Other	90% <i>ad val</i>
		Other in blocks, slabs or bars	
	1806 3100 --	Filled	90% <i>ad val</i>
	1806 3200 --	Not filled	90% <i>ad val</i>
	1806 9000 -	Other	90% <i>ad val</i>

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19.01	Malt extract, food preparations of flour, meal, starch, or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50% not elsewhere specified or included; food preparations of goods of heading Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.		
-	Preparations for infant use, put up for retail sale		
1901 1010 ---	Milk based food preparation for infant, & invalids not containing flour, meal, starch or malt extract	10%	ad val
1901 1090 ---	Other	50%	ad val
1901 2000 -	Mixes and doughs for the preparation of bakers' wares of heading No. 15.04	90%	ad val
-	Other		
1901 9010 ---	Malt extract	90%	ad val
1901 9020 ---	Milk preparations obtained by replacing one of constituents of milk by another substance	Rs. 12 per kg + 10% ad val	
1901 9030 ---	Milk based food preparation for infants and invalids, not containing flour, meal, starch or malt extract	10%	ad val
1901 9090 ---	Other	50%	ad val
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise, prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		
-	Uncooked pasta, not stuffed or otherwise prepared		
1902 1100 --	Containing eggs	50%	ad val
1902 1900 --	Other	50%	ad val
1902 2000 -	Stuffed pasta, whether or not cooked or otherwise prepared	50%	ad val
1902 3000	Other pasta	50%	ad val
1902 4000	Couscous	50%	ad val
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, strings or in similar forms.		
1903 0010 ---	Of Sage	70%	ad val
1903 0090 ---	Other	90%	ad val
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 grains form, pre-cooked or otherwise prepared		

	1904 1000	Prepared foods obtained by the swelling or raising of cereals or cereal products	90% <i>ad val</i>
	1904 9000 -	Other	90% <i>ad val</i>
19 05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cream; communion wafers, empty sachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905 1000	Crispbread	90% <i>ad val</i>
	1905 2000	Gingerbread and the like	90% <i>ad val</i>
	1905 3000 -	Sweet biscuits, waffles and wafers	90% <i>ad val</i>
	1905 4000	Rusks, toasted bread and similar toasted products	90% <i>ad val</i>
	1905 9000	Other	90% <i>ad val</i>
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
	2001 1000	Cucumbers and gherkins	90% <i>ad val</i>
	2001 2000 -	Onions	90% <i>ad val</i>
	2001 5000	Other	90% <i>ad val</i>
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	
	2002 0000	Tomatoes, whole or in pieces	90% <i>ad val</i>
	2002 5000	Other	90% <i>ad val</i>
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
	2003 1000	Mushrooms	90% <i>ad val</i>
	2003 2000	Truffles	90% <i>ad val</i>
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen	
	2004 1000	Potatoes	90% <i>ad val</i>
	2004 9000 -	Other vegetables and mixtures of vegetables	90% <i>ad val</i>
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	
	2005 1000	Homogenised vegetables	90% <i>ad val</i>
	2005 2000	Potatoes	90% <i>ad val</i>
	2005 3000 -	Sauerkraut	90% <i>ad val</i>
	2005 4000	Pees ( <i>Pisum sativum</i> )	90% <i>ad val</i>
		Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	

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	2005 5100 --	Beans shelled	50% <i>ad val</i>
	2005 5900 --	Other	90% <i>ad val</i>
	2005 6000	Asparagus	90% <i>ad val</i>
	2005 7000	Olives	90% <i>ad val</i>
	2005 8000	Sweet onion ( <i>Zea mays</i> var. <i>saccharata</i> )	90% <i>ad val</i>
	2005 9000	Other vegetables and mixtures of vegetables	90% <i>ad val</i>
20,06	2006 0000	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	90% <i>ad val</i>
20,07		Jam, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	
	2007 1000	Homogenised preparations	90% <i>ad val</i>
		Other	
	2007 9100 -	Citrus fruit	90% <i>ad val</i>
	2007 9500	Other	90% <i>ad val</i>
20,08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	
		Nuts, ground nuts and other seeds, whether or not mixed together	
	2008 1100 --	Ground-nuts	50% <i>ad val</i>
	2008 1500 --	Other, including mixtures	50% <i>ad val</i>
	2008 2000 -	Pineapples	90% <i>ad val</i>
	2008 3000	Citrus fruit	90% <i>ad val</i>
	2008 4000 -	Pears	90% <i>ad val</i>
	2008 4000	Apples	90% <i>ad val</i>
	2008 6000	Cherries	50% <i>ad val</i>
	2008 7000	Peaches	50% <i>ad val</i>
	2008 8000	Strawberries	50% <i>ad val</i>
	-	Other including mixtures other than those of sub-heading No. 2008 19	
	2008 9 00 --	Palm hearts	90% <i>ad val</i>
	2008 9200 --	Mixtures	90% <i>ad val</i>
	2008 9500 -	Other	90% <i>ad val</i>

1	2	3	4
20 09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
	Orange juice:		
2009 1100 -	Frozen	90% ad val	
2009 1900	Other	50% ad val	
2009 2000	Grapefruit juice	90% ad val	
2009 3000	Juice of any other single citrus fruit	50% ad val	
2009 4000 -	Pineapple juice	90% ad val	
2009 5000	Tomato juice	50% ad val	
2009 6000	Grape juice (including grape must)	90% ad val	
2009 7000 -	Apple juice	90% ad val	
2009 8000	Juice of any other single fruit or vegetable	50% ad val	
2009 9000 -	Mixtures of juices	90% ad val	
21 01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
2101 1000 -	Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	50% ad val	
	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:		
2101 2000 --	Tea preparations consisting of a mixture of tea, milk powder and sugar	90% ad val	
2101 2050 --	Other	50% ad val	
2101 3000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	90% ad val	
21 02	Yeasts (active or inactive), other single cell microorganisms, dead (but not including vaccines of heading No. 30 02); prepared baking powders		
2102 1000 -	Active yeasts	70% ad val	
2102 2000 -	Inactive yeasts, other single cell microorganisms dead	70% ad val	
2102 3000	Prepared baking powders	90% ad val	



1	2	3	4
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
	2103 1000	Soya sauce	50% <i>ad val</i>
	2103 2000	Tomato ketchup and other tomato sauces	50% <i>ad val</i>
	2103 3000 -	Mustard flour and meal and prepared mustard	90% <i>ad val</i>
	2103 9000 -	Other	90% <i>ad val</i>
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
	2104 1000	Soups and broths and preparations therefor	50% <i>ad val</i>
	2104 2000 -	Homogenised composite food preparations	50% <i>ad val</i>
21.05	2105 0000	Ice cream and other edible ice, whether or not containing cocoa	90% <i>ad val</i>
21.06	Food preparations not elsewhere specified or included		
	2106 1000	Protein concentrates and textures protein substitutes	50% <i>ad val</i>
		Other -	
	2106 90 0 ---	Flavouring powders and concentrated extracts for preparation of food and beverages	50% <i>ad val</i>
	2106 9020 ---	Emulsifiers agent for food and dairy product	50% <i>ad val</i>
	2106 9050 ---	Other	90% <i>ad val</i>
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 1000 -	Mineral waters and aerated waters	90% <i>ad val</i>
	2201 5000 -	Other	90% <i>ad val</i>
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 No. 20.09		
	2202 1000 -	Waters including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured	90% <i>ad val</i>
	2202 5050	Other	90% <i>ad val</i>
22.03	2203 0000	Beer made from malt	Rs 8 per litre + 90% <i>ad val</i>
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09		
	2204 000	Sparkling wine	Rs 75 per litre + 90% <i>ad val</i>

	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	
2204 2100 -	In containers holding 2 litres or less	Rs 25 per litre + 50% <i>ad val</i>
2204 2900 --	Other	Rs 25 per litre + 50% <i>ad val</i>
2204 3000	Other grape must	295% <i>ad val</i>
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	
2205 1000 -	In containers holding 2 litres or less	The duties applicable to heading No 22 04
2205 9000	Other	The duties applicable to heading No 22 04
22.06	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;	
2206 0010 ---	Cider	295% <i>ad val</i>
2206 0090 ---	Other	The duties applicable to heading Nos 22 01 and 22 04
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	
2207 1000 -	Undenatured ethyl alcohol of an alcoholic strength by volume of 50% vol or higher	Rs 150 per liter + 50% <i>ad val</i>
2207 2000	Ethyl alcohol and other spirits, denatured, of any strength	90% <i>ad val</i>
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	
2208 1000 -	Compound alcoholic preparations of a kind used for the manufacture of beverages	Rs 150 per liter + 50% <i>ad val</i>
2208 2000	Spirits obtained by distilling grape must or grape marc	Rs 150 per liter + 50% <i>ad val</i>
2208 5000 -	Whiskies	Rs 150 per liter + 50% <i>ad val</i>

**PART I] THE GAZETTE OF PAKISTAN, EXTRA, JULY 1, 1992**

1	2	3	4
	2208.4000	Rum and tafia	Rs 150 per liter + 50% <i>ad val</i>
	2208.5000 -	Gin and Geneva	Rs 150 per liter + 50% <i>ad val</i>
	2208.9000	Other	Rs 150 per liter + 50% <i>ad val</i>
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	90% <i>ad val</i>
23.01		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, unfit for human consumption; greaves.	
	2301.1000	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, greaves	30% <i>ad val</i>
	2301.2000	FLOURS, MEALS AND PELLETS, OF FISH OR OF CRUSTACEANS, molluscs or other aquatic invertebrates	70% <i>ad val</i>
23.02		BRAN, SHRIPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS	
	2302.1000	Of maize (corn)	30% <i>ad val</i>
	2302.2000 -	Of rice	30% <i>ad val</i>
	2302.3000 -	Of wheat	30% <i>ad val</i>
	2302.4000 -	Of other cereals	30% <i>ad val</i>
	2302.5000	Of leguminous plants	30% <i>ad val</i>
23.03		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS	
	2303.1000 -	Residues of starch manufacture and similar residues	30% <i>ad val</i>
	2303.2000 -	Beet-pulp, bagasse and other waste of sugar manufacture	30% <i>ad val</i>
	2303.3000 -	Brewing or distilling dregs and waste	30% <i>ad val</i>
23.04	2304.0000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL	30% <i>ad val</i>
23.05	2305.0000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	30% <i>ad val</i>

1	2	3	4
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 No. 23.04 or 23.08		
	2306 1000	Of cotton seeds	10% ad val
	2306 2000	Of linseed	10% ad val
	2306 3000 -	Of sunflower seeds	50% ad val
	2306 4000	Of rape or colza seeds	50% ad val
	2306 5000	Of coconut or copra	10% ad val
	2306 6000 -	Of palm nuts or kernels	20% ad val
	2306 9000	Others	50% ad val
23.07	2307 0000	Wine lees; argol	10% ad val
23.08	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		
	2308 1000 -	Acorns and horse-chestnuts	30% ad val
	2308 5000	Other	30% ad val
23.09	Preparations of a kind used in animal feeding		
	2309 000	Tiegs or cas food, put up for retail sale	10% ad val
	2309 5000 -	Other	30% ad val
24.01	Unmanufactured tobacco; tobacco refuse		
	2401 1000 -	Tobacco, not stemmed/stripped	60% ad val
	2401 2000	Tobacco, partly or wholly stemmed/stripped	60% ad val
	2401 3000	Tobacco, refuse	60% ad val
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
	2402 1000 -	Cigars, cheroots and cigarillos, containing tobacco	90% ad val
	2402 2000	Cigarettes containing tobacco	90% ad val
	2402 9000 -	Other	90% ad val
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; extracts and essences		
	2403 000	Smoking tobacco, whether or not containing tobacco substitutes or any preparation	90% ad val
		Other	

1	2	3	4
	2403.9100 --	"Homogenised" or "reconstituted" tobacco	90% <i>ad val</i>
		Other:	
	2403.95 0 -	Tobacco extracts and essences	50% <i>ad val</i>
	2403.9590	Other	90% <i>ad val</i>
25.01	2501.0000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water	90% <i>ad val</i>
25.02	2502.0000	Expanded iron pyrites	90% <i>ad val</i>
25.03		Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur	
	2503.1000 -	Crude or unrefined sulphur	90% <i>ad val</i>
	2503.9000	Other	90% <i>ad val</i>
25.04		Natural graphite	
	2504.1000	In powder or in flakes	50% <i>ad val</i>
	2504.5000 -	Other	50% <i>ad val</i>
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	
	2505.1000	Slica sand and quartz sands	70% <i>ad val</i>
	2505.9000	Other	90% <i>ad val</i>
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2506.1000 -	Gravels	90% <i>ad val</i>
		Quartzite	
	2506.2100 --	Crude or roughly trimmed	50% <i>ad val</i>
	2506.2900 --	Other	90% <i>ad val</i>
25.07	2507.0000	Kaolin and other kaolinic clays, whether or not calcined	90% <i>ad val</i>
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	
	2508.1000	Bentonite	90% <i>ad val</i>
	2508.2000	Decolourising earths and filter's earths	50% <i>ad val</i>
	2508.3000	Fire-clay	90% <i>ad val</i>
	2508.4000 -	Other clays	90% <i>ad val</i>
	2508.5000 -	Andalusite, kyanite and sillimanite	50% <i>ad val</i>

1	2	3	4
	2502 1000	Chamotte or dinas earths	50% <i>ad val</i>
25.09	2509.0000	Chalk,	50% <i>ad val</i>
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510 1000	Unground	10% <i>ad val</i>
	2510 2000	Ground	10% <i>ad val</i>
25.11		Natural barium sulphate (barytes) natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	
	2511 1000 -	Natural barium sulphate (barytes)	50% <i>ad val</i>
	2511 2000 -	Natural barium carbonate (witherite)	50% <i>ad val</i>
25.12	2512 0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths whether or not calcined, of an apparent specific gravity of 1 or less	50% <i>ad val</i>
25.13		Pumice stone; emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
	-	Pumice stone	
	2513 1100 --	Crude or in irregular pieces, including crushed pumice ("bunsloes")	50% <i>ad val</i>
	2513 1900 --	Other	50% <i>ad val</i>
		Emery, natural corundum, natural garnet and other natural abrasives	
	2513 2100 --	Crude or in irregular pieces	50% <i>ad val</i>
	2513 2900 --	Other	50% <i>ad val</i>
25.14	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	50% <i>ad val</i>
25.15		Marble, travertine, calcarenite and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
		Marble or travertine	
	2515 1100 -	Crude or roughly trimmed	50% <i>ad val</i>
	2515 1200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	50% <i>ad val</i>
	2515 2000	Calcarenite and other calcareous monumental or building stone, alabaster	50% <i>ad val</i>

1	2	3	4
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
	Granite:		
2516 1100 --	Crude or roughly trimmed		50% <i>ad val</i>
2516 1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		50% <i>ad val</i>
	Sandstone:		
2516 2100 --	Crude or roughly trimmed		50% <i>ad val</i>
2516 2200 -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		50% <i>ad val</i>
2516 5000 -	Other monumental or building stone		50% <i>ad val</i>
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 stone of heading No 25.15 or 25.16, whether or not heat-treated.		
2517 1000	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat treated		50% <i>ad val</i>
2517 2000 -	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No 2517 10		50% <i>ad val</i>
2517 3000	Tarred macadam		50% <i>ad val</i>
	Granules, chippings and powder, of stones of heading No 25.15 or 25.16, whether or not heat-treated		
2517 4100 --	Of marble		50% <i>ad val</i>
2517 4900 -	Other		50% <i>ad val</i>
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite)		
2518 1000 -	Dolomite not calcined		50% <i>ad val</i>
2518 2000 -	Calcined dolomite		50% <i>ad val</i>
2518 3000 -	Agglomerated dolomite (including tarred dolomite)		50% <i>ad val</i>

1	2	3	4
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering other magnesium oxide whether or not pure	
	2519 1000 -	Natural magnesium carbonate (magnesite)	50% ad val
	2519 9000 -	Other	50% ad val
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured with or without small quantities of accelerators or retarders.	
	2520 1000	Gypsum; anhydrite	50% ad val
	2520 2000 -	Plaster	50% ad val
25.21	2521 0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	50% ad val
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 25.25	
	2522 1000 -	Quicklime	50% ad val
	2522 2000	Slaked lime	50% ad val
	2522 3000 -	Hydraulic lime	50% ad val
25.23		Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	
	2523 1000 -	Cement clinkers	40% ad val
		Portland cements	
	2523 2100	White cement whether or not artificially coloured	40% ad val
	2523 2500 --	Other	40% ad val
	2523 3000 -	Aluminous cement	40% ad val
	2523 9000	Other hydraulic cements	40% ad val
25.24	2524 0000	Asbestos	50% ad val
25.25		Mica, including splittings; mica waste.	
	2525 1000 -	Crude mica and mica split into sheets or splittings	40% ad val
	2525 2000	Mica powder	40% ad val
	2525 3000 -	Mica waste	50% ad val
25.26		Natural scintite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; tile	
	2526 1000	Not crushed, not powdered	50% ad val
	2526 2000 -	Crushed or powdered	50% ad val



1	2	3	4
25.25	2527.0000	Natural cryolite- natural chiolite	50% <i>ad val</i>
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brines; natural boric acid containing not more than 85% of $H_2BO_3$ calculated on the dry weight	
	2528.1000	Natural sodium borates and concentrates thereof (whether or not calcined)	50% <i>ad val</i>
	2528.9000	Other	50% <i>ad val</i>
25.29		Felspar; leucite; nepheline and nepheline syenite, fluorapat	
	2529.1000	Felspar	50% <i>ad val</i>
		Fluorapat	
	2529.2100 --	Containing by weight 67% or less of calcium fluoride	50% <i>ad val</i>
	2529.2200 --	Containing by weight more than 67% of calcium fluoride	50% <i>ad val</i>
	2529.3000 -	Leucite, nepheline and nepheline syenite	50% <i>ad val</i>
25.30		Mineral substances not elsewhere specified or included	
	2530.1000 -	Vermiculite, perlite and chionites, unexpanded	50% <i>ad val</i>
	2530.2000	Kieserite, epsomite (natural), magnesium sulphate	50% <i>ad val</i>
	2530.3000	Barite, celestine	50% <i>ad val</i>
	2530.4000 -	Natural manganese iron oxides	50% <i>ad val</i>
		Other	
	2530.5000 ---	Meerschautin (whether or not in polished pieces) and amber, agglomerated meerschautin and agglomerated amber in plates, rods, sticks or similar forms, not worked after moulding, etc.	50% <i>ad val</i>
	2530.9000 ---	Manganese dioxide	50% <i>ad val</i>
	2530.9000 -	Ores of rare earth metals	50% <i>ad val</i>
	2530.9040	Broken galena	50% <i>ad val</i>
	2530.9050 --	Other	50% <i>ad val</i>
26.01		Iron ores and concentrates including roasted iron pyrites	
		Iron ores and concentrates other than roasted iron pyrites	
	2601.1100	Non agglomerated	50% <i>ad val</i>
	2601.1200 --	Agglomerated	50% <i>ad val</i>
	2601.2000	Roasted iron pyrites	50% <i>ad val</i>

1	2	3	4
26.02	2602.0000	Manganese ores and concentrates, including mangni- ferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	30% ad val
26.03	2603.0000	Copper ores and concentrates	30% ad val
26.04	2604.0000	Nickel ores and concentrates	30% ad val
26.05	2605.0000	Cobalt ores and concentrates	30% ad val
26.06	2606.0000	Aluminium ores and concentrates	30% ad val
26.07	2607.0000	Lead ores and concentrates	30% ad val
26.08	2608.0000	Zinc ores and concentrates	30% ad val
26.09	2609.0000	Tin ores and concentrates	30% ad val
26.10	2610.0000	Chromium ores and concentrates	30% ad val
26.11	2611.0000	Tungsten ores and concentrates	30% ad val
26.12		Uranium or thorium ores and concentrates	
	2612.1000	Uranium ores and concentrates	30% ad val
	2612.2000	Thorium ores and concentrates	30% ad val
26.13		Molybdenum ores and concentrates	
	2613.1000	Roasted	30% ad val
	2613.9000	Other	30% ad val
26.14	2614.0000	Titanium ores and concentrates	30% ad val
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates	
	2615.1000	Zirconium ores and concentrates	30% ad val
	2615.9000	Other	30% ad val
26.16		Precious metal ores and concentrates	
	2616.1000	Silver ores and concentrates	30% ad val
	2616.9000	Other	30% ad val
26.17		Other ores and concentrates	
	2617.1000	Antimony ores and concentrates	30% ad val
	2617.9000	Other	30% ad val
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	30% ad val
26.19	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	30% ad val

PART I| THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 1997

1	2	3	4
26 20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds		
	Containing mainly zinc		
	2620 1100 --	Hard zinc spelter	70% ad val
	2620 1900 --	Other	20% ad val
	2620 2000	Containing mainly cad	20% ad val
	2620 3000	Containing mainly copper	70% ad val
	2620 4000	Containing mainly aluminium	20% ad val
	2620 5000 -	Containing mainly vanadium	70% ad val
	2620 6000 -	Other	70% ad val
26 21	2621 0000	Other slag and ash, including seaweed ash (kelp)	70% ad val
27 01	Coal, bituminous, lignite and similar solid fuels manufactured from coal.		
	Coal, whether or not pulverised, but not agglomerated		
	2701 100	Anthracite	70% ad val
	2701 1500 -	Bituminous coal	70% ad val
	2701 1900 --	Other coal	70% ad val
	2701 2000	Briquettes, cokes etc. similar solid fuels manufactured from coal	70% ad val
27 02	Lignite, whether or not agglomerated, excluding jet		
	2702 1000 -	Lignite, whether or not pulverised, but not agglomerated	20% ad val
	2702 2000	Agglomerated lignite	20% ad val
27 03	2703 0000	Peat (including peat litter), whether or not agglomerated	20% ad val
27 04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated, or carbon		
	----	Coke and semi-coke	
	2704 0011	Coke	20% ad val
	2704 0012 ----	Semi-coke	20% ad val
	2704 0020 ---	Refractory carbon	20% ad val
27 05	2705 0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	20% ad val
27 06	2706 0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	20% ad val

27 05	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 nonaromatic constituents		
2707 1000	Benzole	70% ad val	
2707 2000 -	Toluole	70% ad val	
2707 3000 -	Xylole	70% ad val	
2707 4000	Naphthalene	70% ad val	
2707 9000 -	Other aromatic hydrocarbon mixtures (val. of 85% or more by volume (including losses) at 25°C by the ASTM D #6 method)	70% ad val	
2707 6000 -	Phenols	70% ad val	
	Other		
2707 9100 --	Cresols etc.	70% ad val	
2707 9900 -	Other	70% ad val	
27 08	Pitch and pitch coke, obtained from coal tar or from other mineral tars		
2708 1000 -	Pitch	70% ad val	
2708 2000 -	Pitch coke	70% ad val	
27 09	2709 0000	Petroleum oils and oils obtained from bituminous minerals, crude,	10% ad val
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		
	Motor spirit including aviation spirit		
2710 0011	Motor spirit	Rs 1.13 per litre + 10% ad val	
2710 0012 ----	Aviation spirit	Rs 1.05 per litre + 10% ad val	
2710 0020 ---	Spirit type jet fuel	Rs 0.06 per litre + 10% ad val	
	Other light oils and preparations		
2710 0031	White spirit	Rs 0.50 per litre + 10% ad val	
2710 0039	Other	70% ad val	

---	Kerosene including kerosene type oil fuel	
2710 0041 ---	Kerosene	Rs 0.25 per litre + 6% <i>ad val</i>
2710 0042 ----	J.P.I.	Rs 0.66 per litre + 16% <i>ad val</i>
2710 0043 -	J.P.4	Rs 0.66 per litre + 6% <i>ad val</i>
2710 0049	Other	Rs 0.66 per litre + 6% <i>ad val</i>
---	Other medicinal oils and preparations	
2710 0051 ----	Light diesel oil	Rs 0.24 per litre + 6% <i>ad val</i>
2710 0059 ---	Other	70% <i>ad val</i>
---	Gas oils	
2710 0061 ----	High speed diesel oil	Rs 0.45 per litre + 10% <i>ad val</i>
2710 0069 ---	Other gas oil	70% <i>ad val</i>
---	Fuel oils	
2710 0071 ---	Furnace oil	Rs 185.20 per M.Ton + 10% <i>ad val</i>
2710 0079 -	Other	70% <i>ad val</i>
---	Lubricating oil / oil such as is not ordinarily used for any other purpose than lubrication which has a Flashing point at or above 260° F's by Abel's Close Test	
2710 0081 ----	In packs not exceeding 60 litres	Rs 1.07 per litre + 26% <i>ad val</i>
2710 0082 ----	In packs exceeding 60 litres	Rs 0.81 per litre + 20% <i>ad val</i>
---	Other	
2710 0091 ----	Mineral oil which has a Flashing point at or above 260° F's and is ordinarily used for the heating of radiators or other fire	54% <i>ad val</i>

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	2710 0092 ----	Greses	70% ad val
	2710 0093 ----	Brake fluid	70% ad val
	2710 0094 ----	Isolid paraffin	70% ad val
	2710 0095 - -	White oil	70% ad val
	2710 0099 ----	Other	70% ad val
27 11		Petroleum gases and other gaseous hydrocarbons	
		Liquefied	
	2711 1120 --	Natural gas	50% ad val
	2711 1210 --	Propane	50% ad val
	2711 1300	Butanes	50% ad val
	2711 1400 --	Ethylene propylene butylene and triadiene	50% ad val
	2711 1500	Other	50% ad val
		In gaseous state	
	2711 2100	Natural gas	50% ad val
	2711 2900 -	Other	50% ad val
27 12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, quakerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	
	2712 1000	Petroleum jelly	50% ad val
	2712 2000 -	Paraffin wax containing by weight less than 67% of oil	70% ad val
	2712 9000 -	Other	70% ad val
27 13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of alkalis obtained from bituminous materials	
		Petroleum coke	
	2713 1100 --	Not calcined	50% ad val
	2713 1200 --	Calcined	50% ad val
	2713 2000 -	Petroleum bitumen	50% ad val
	2713 9000	Other residues of petroleum oils or of alkalis obtained from bituminous materials	50% ad val
27 14		Bitumen and asphalt, natural; bituminous or oil shale and its sands; asphaltites and asphaltic rocks	
	2714 1000 -	Bituminous or oil shale	50% ad val
		Other	
	2714 9010	Asphalt	50% ad val

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	2714 9000 ---	Other	40% <i>ad val</i>
27.15	2715 0000	Bituminous substances based on natural asphalt, or natural bitumen, or petroleum bitumen, or mineral tar or on mineral tar pitch (for example, bituminous mastics, emulsions)	50% <i>ad val</i>
27.16	2716 0000	Electrical energy	0% <i>ad val</i>
<b>I-CHEMICAL ELEMENTS</b>			
28.01		Fluorine, chlorine, bromine and iodine.	
	2801 6000	Chlorine	30% <i>ad val</i>
	2801 2000	Iodine	30% <i>ad val</i>
	2801 1000 -	Fluorine bromine	10% <i>ad val</i>
28.02	2802 0000	Sulphur, sublimed or precipitated; colloidal sulphur	10% <i>ad val</i>
28.03	2803 0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	40% <i>ad val</i>
28.04		Hydrogen, rare gases and other non-metals	
	2804 1000 -	Hydrogen	10% <i>ad val</i>
		Rare gases	
	2804 2 60	Argon	10% <i>ad val</i>
	2804 2000	Other	10% <i>ad val</i>
	2804 3000 -	Nitrogen	30% <i>ad val</i>
	2804 4000	Oxygen	30% <i>ad val</i>
	2804 5000 -	Boron tellurium	30% <i>ad val</i>
		Silicon	
	2804 6100 --	Containing by weight not less than 99.99 per cent of silicon	10% <i>ad val</i>
	2804 6900 --	Other	10% <i>ad val</i>
	2804 7000 -	Phosphorus	20% <i>ad val</i>
	2804 8000	Arsenic	10% <i>ad val</i>
	2804 9000 -	Selenium	30% <i>ad val</i>
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury	
		Alkali metals	
	2805 1000 --	Sodium	10% <i>ad val</i>
	2805 9000 --	Other	10% <i>ad val</i>

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		Alkali-earth metals	
	2805 2100	Calcium	70% ad val
	2805 2200	Strontium and barium	70% ad val
	2805 3000	Rare earth metals: scandium and yttrium whether or not intermixed or interalloyed	70% ad val
	2805 4000	Mercury	70% ad val
		<b>II INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>	
28.06		<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid</b>	
	2806 1000	Hydrogen chloride (hydrochloric acid)	50% ad val
	2806 3000	Chlorosulphuric acid	50% ad val
28.07	2807 0000	Sulphuric acid; oleum	70% ad val
28.08		<b>Nitric acid; sulphonitric acids</b>	
	2808 0000	Nitric acid	50% ad val
	2808.0020	Sulphonitric acids	50% ad val
28.09		<b>Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids</b>	
	2809 1000	Diphosphorus pentoxide	50% ad val
	2809 2000	Phosphoric acid and polyphosphoric acids	50% ad val
28.10	2810 0000	Oxides of boron; boric acids	50% ad val
28.11		<b>Other inorganic acids and other inorganic oxygen compounds of non-metals</b>	
		<b>Other inorganic acids:-</b>	
	2811.1100 --	Hydrogen fluoride (hydrofluoric acid)	50% ad val
	2811.1900 --	Other	50% ad val
	-	Other inorganic oxygen compounds of non-metals	
	2811 2100 -	Carbon oxides	50% ad val
	2811 2200 --	Silicon oxides	50% ad val
	2811 2300	Sulphur dioxide	50% ad val
	2811 2900	Other	50% ad val
		<b>III HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>	
28.12		<b>Halides and halide oxides of non-metals</b>	
	2812 1000	Chlorides and chloride oxides	50% ad val



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	2812 5000 -	Other	50% ad val
28.17		Sulphides of non-metals; commercial phosphorus monophide	
	2813 1000 -	Carbon sulphide	50% ad val
	2813 5000 -	Other	50% ad val
	IV INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14		Ammonia, anhydrous or in aqueous solution	
	2814 1000 -	Anhydrous ammonia	50% ad val
	2814 2000 -	Ammonia in aqueous solution	50% ad val
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	
		Sodium hydroxide (caustic soda),	
	28.15.1000 -	Solid	Rs. 1200 per M Ton + 10% ad val
	28.15.1500	In aqueous solution (caustic soda)	Rs. 1200 per M Ton + 10% ad val
	28.15.2000	Potassium hydroxide (caustic potash)	50% ad val
	28.15.3000	Peroxides of sodium or potassium	50% ad val
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	
	2816 1000 -	Hydroxide and peroxide of magnesium	50% ad val
	2816 2000	Oxide, hydroxide and peroxide of strontium	50% ad val
	2816 3000	Oxide, hydroxide and peroxide of barium	50% ad val
28.17	2817 0000	Zinc Oxide; zinc peroxide,	50% ad val
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide	
	2818 1000	Artificial corundum whether or not chemically defined	50% ad val
	2818 2000 -	Aluminium oxide, other than artificial corundum	50% ad val
	2818 3000	Aluminium hydroxide	50% ad val
28.19		Chromium oxide and hydroxides,	
	2819 1000	Chromium trioxide	50% ad val
	28.19.2000	Other	50% ad val

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28.20		<b>Manganese oxides</b>	
	2820 1000 -	Manganese dioxide	95% <i>ad val</i>
	2820 9900 -	Other	90% <i>ad val</i>
28.21		<b>Iron oxides and hydroxides; earth colours containing 10% or more by weight of combined iron evaluate as Fe<sub>2</sub>O<sub>3</sub></b>	
	2821 1000 -	Iron oxides and hydroxides	90% <i>ad val</i>
	2821 2000 -	Earth colours	90% <i>ad val</i>
28.22	2822 0000	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>	90% <i>ad val</i>
28.23	2823 0000	<b>Titanium oxides</b>	90% <i>ad val</i>
28.24		<b>Lead oxides; red lead and orange lead</b>	
	2824 1000 -	Lead monoxide (litharge, massicot)	50% <i>ad val</i>
	2824 2000 -	Red lead and orange lead	90% <i>ad val</i>
	2824 9000 -	Other	90% <i>ad val</i>
28.25		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides</b>	
	2825 1000 -	Hydrazine and hydroxylamine and their inorganic salts	90% <i>ad val</i>
	2825 2000 -	Titanium oxide and hydroxide	50% <i>ad val</i>
	2825 3000 -	Vanadium oxides and hydroxides	90% <i>ad val</i>
	2825 4000 -	Nickel oxides and hydroxides	90% <i>ad val</i>
	2825 5000 -	Copper oxides and hydroxides	90% <i>ad val</i>
	2825 6000 -	Germanium oxides and zincium oxides	90% <i>ad val</i>
	2825 7000 -	Mercurium oxides and hydroxides	50% <i>ad val</i>
	2825 8000 -	Antimony oxides	90% <i>ad val</i>
	2825 9000 -	Other	90% <i>ad val</i>
		<b>V. SALTS AND PEROXYSALTS OF INORGANIC ACIDS AND MATERIALS</b>	
28.26		<b>Fluorides; Fluorosilicates, Fluoroaluminates and other complex fluorine salts</b>	
		<b>Fluorides:</b>	
	2826 1000 -	Of ammonium or of sodium	50% <i>ad val</i>
	2826 1200 -	Of aluminium	50% <i>ad val</i>
	2826 1900 -	Other	90% <i>ad val</i>
	2826 2000 -	Fluorocarbonates of sodium or of potassium	90% <i>ad val</i>

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	2826 1000	Sodium hexafluorophosphate (synthetic crystalline)	50% ad val
	2826 9000 -	Other	50% ad val
28 27		Chlorides, chloride oxides and chloride Hydroxides; bromides and bromide oxides; iodides and iodide oxides	
	2827 1000	Ammonium chloride	40% ad val
	2827 2000	Calcium chloride	40% ad val
		Other chlorides:	
	2827 3100 --	Of magnesium	40% ad val
	2827 3200 --	Of aluminium	40% ad val
	2827 3300 --	Of iron	40% ad val
	2827 3400 --	Of cobalt	60% ad val
	2827 3500 --	Of nickel	60% ad val
	2827 3600 --	Of zinc	60% ad val
	2827 3700	Of tin	40% ad val
	2827 3800 --	Of barium	60% ad val
	2827 3900	Other	40% ad val
		Chloride oxides and chloride hydroxides	
	2827 4100 --	Of copper	60% ad val
	2827 4900 --	Other	60% ad val
		Bromides and bromide oxides	40% ad val
	2827 5100 -	Bromides of sodium or of potassium	40% ad val
	2827 5900 --	Other	60% ad val
	2827 6000	Iodides and iodide oxides	40% ad val
28 28		Hypochlorites; commercial calcium hypochlorite; chlorates; hypochlorites	
	2828 1000 -	Commercial calcium hypochlorite and other calcium hypochlorites	50% ad val
	-	Other	
	2828 4000	Hypochlorites	50% ad val
	2828 9090 --	Other	50% ad val
28 29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates	
		Chlorates:	
	2829 1100 --	Of sodium	50% ad val

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	2829 1900 - -	Other	90% ad val
	2829 5000 - -	Other	90% ad val
28.30		Sulphides; polysulphides	
	2830 1000 - -	Sodium sulphides	90% ad val
	2830 2000 - -	Zinc sulphide	90% ad val
	2830 3000 - -	Cadmium sulphide	50% ad val
		Other:	
	2830 4000 - -	Sodium hydrogen sulphide	50% ad val
	2830 9090 - -	Other	50% ad val
28.31		Dithionites and sulphonylates	
	2831 1000 - -	Of sodium	90% ad val
	2831 5000 - -	Other	90% ad val
28.32		Sulphites; thiosulphates	
	2832 1000 - -	Sodium sulphites	90% ad val
	2832 2000 - -	Other sulphites	90% ad val
	2832 3000 - -	Thiosulphates	90% ad val
28.33		Sulphates, selenates, peroxosulphates (persulphates)	
		Sodium sulphates	
	2833 1100 - -	D sodium sulphate	50% ad val
	2833 1900 - -	Other	90% ad val
		Other sulphates:	
	2833 2100 - -	Of magnesium	90% ad val
	2833 2200 - -	Of aluminium	50% ad val
	2833 2300 - -	Of chromium	50% ad val
	2833 2400 - -	Of nickel	90% ad val
	2833 2500 - -	Of copper	90% ad val
	2833 2600 - -	Of zinc	90% ad val
	2833 2700 - -	Of barium	90% ad val
	2833 2900 - -	Other	90% ad val
	2833 3000 - -	Alums	90% ad val
	2833 4000 - -	Peroxosulphates (persulphates)	90% ad val
28.34		Nitrites; nitrates	
	2834 1000 - -	Nitrites	50% ad val

	Nitrates	
2834 2100 --	Of potassium	50% <i>ad val</i>
2834 2200 --	Of barium	50% <i>ad val</i>
2834 2900 --	Other	50% <i>ad val</i>
28 35	Phosphinates (hypophosphites), phosphates (phosphates), phosphates and polyphosphates	
2835 1000 -	Phosphates (hypophosphites) and phosphates (phosphates)	50% <i>ad val</i>
-	Phosphates	
2835 2100	Of ammonium	50% <i>ad val</i>
2835 2200 --	Of mercuric disodium	50% <i>ad val</i>
2835 2300 --	Of sodium	50% <i>ad val</i>
2835 2400	Of potassium	50% <i>ad val</i>
2835 2500 --	Calcium hydrogenorthophosphate ("calcium phosphate")	50% <i>ad val</i>
2835 2600 --	Other phosphates of calcium	50% <i>ad val</i>
2835 2900	Other	50% <i>ad val</i>
	Polyphosphates	
2835 3100 --	Sodium triphosphate (sodium tripolyphosphate)	50% <i>ad val</i>
2835 3900 --	Other	50% <i>ad val</i>
28 36	Carbonates; percarbonates (percarbonates), commercial ammonium carbonate containing ammonium carbonate	
2836 0000	Commercial ammonium carbonate and other ammonium carbonates	50% <i>ad val</i>
2836 2000	Sodium carbonate	50% <i>ad val</i>
2836 3000	Sodium hydrogenocarbonate (sodium bicarbonate)	50% <i>ad val</i>
2836 4000 -	Potassium carbonates	50% <i>ad val</i>
2836 5000 -	Calcium carbonate	50% <i>ad val</i> or Rs. 21.00 P.M.T. + 0% <i>ad val</i> whichever is higher
2836 6000	Barium carbonate	50% <i>ad val</i>
2836 7000 -	Lead carbonate	50% <i>ad val</i>
	Other	
2836 9100 --	Other carbonates	50% <i>ad val</i>

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	2836 9300 -	Rosin carbonate	50% ad val
	2836 9900	Other	50% ad val
28 37		<b>Cyanides, cyanide oxides and complex cyanides</b>	
		Cyanides and cyanide oxides:	
	2837 1100 -	Of sodium	60% ad val
	2837 1900 --	Other	60% ad val
	2837 2000 -	Complex cyanides	60% ad val
28 38	2838 0000	<b>Fulminates, cyanates and thiocyanates</b>	60% ad val
28 39		<b>Silicates: commercial alkali metal silicates</b>	
		Of sodium	
	2839 100	Sodium metasilicates	60% ad val
	2839 1500 -	Other	70% ad val
	2839 2000	Of potassium	60% ad val
	2839 5000	Other	60% ad val
28 40		<b>Borates, perborates (perborates)</b>	
		Disodium tetraborate (refined borax)	
	2840 1100 --	Anhydrous	60% ad val
	2840 1900	Other	60% ad val
	2840 2000	Other borates	60% ad val
	2840 5000	Peroxoborates (Perborates)	60% ad val
28 41		<b>Salts of oxometallic or peroxometallic acids</b>	
	2841 1000 -	Aluminates	60% ad val
	2841 2100	Chromates of zinc or of lead	60% ad val
	2841 3000 -	Sodium dichromate	70% ad val
	2841 4000	Potassium dichromate	70% ad val
	2841 5000 -	Other chromates and dichromates: peroxochromates	60% ad val
	2841 6000	Manganites, manganates and permanganates	60% ad val
	2841 7000 -	Molybdates	60% ad val
	2841 8000	Tungstates (wolframates)	60% ad val
	2841 9000 -	Other	60% ad val

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28 42	Other salts of inorganic acids or peroxoacids, excluding oxides		
	2842 1000	Trisbe or complex silicates	60% ad val
	2842 5000	Other	60% ad val
	VI - MISCELLANEOUS		
28 43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals		
	2843 1000	Colloidal precious metals	50% ad val
		Silver compounds	
	2843 2000	Silver nitrate	50% ad val
	2843 3000	Other	50% ad val
	2843 3000	Gold compounds	50% ad val
	2843 5000	Other compounds, amalgams	50% ad val
28 44	Radioactive chemical elements and radioactive isotopes (including the fission or fertile chemical elements and isotopes) and their compounds, mixtures and residues containing these products		
	2844 1000	Natural uranium and its compounds, alloys, dispersions (including cermet's), ceramic products and mixtures containing natural uranium or natural uranium compounds	50% ad val
	2844 2000	Uranium enriched in U <sup>235</sup> and its compounds, alloys, dispersions (including cermet's), ceramic products and mixtures containing uranium enriched in U <sup>235</sup> or their compounds or these products	50% ad val
	2844 3000	Uranium depleted in U <sup>235</sup> and its compounds, alloys, dispersions (including cermet's), ceramic products and mixtures containing uranium depleted in U <sup>235</sup> , thorium or compounds of these products	50% ad val
	2844 4000	Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844 10, 2844 20 or 2844 30, alloys, dispersions (including cermet's), ceramic products and mixtures containing these elements, isotopes or compounds radioactive residues	60% ad val
	2844 5000	Spent (true used) fission elements (cartridges) of nuclear reactors	50% ad val

28.45	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined		
	2845 1000 -	Heavy water (deuterium oxide)	50% <i>ad val</i>
	2845 9000 -	Other	50% <i>ad val</i>
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals		
	2846 1000 -	Cerium compounds	50% <i>ad val</i>
	2846 9000	Other	50% <i>ad val</i>
28.47	2847 0000	Hydrogen peroxide, whether or not solidified with urea	50% <i>ad val</i>
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus		
	2848 1000 -	Of copper (phosphor copper) containing more than 15% by weight of phosphorus	60% <i>ad val</i>
	2848 9000	Of other metals or of non-metals	60% <i>ad val</i>
28.49	Carbides, whether or not chemically defined		
	2849 0000	Of Calcium	50% <i>ad val</i> or Rs. 6000 per MT + 0% <i>ad val</i> , whichever ever is higher
	2849 2000 -	Of silicon	60% <i>ad val</i>
	2849 9000	Other	60% <i>ad val</i>
28.50	2850 0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also covered of heading No. 28.49	50% <i>ad val</i>
28.51	2851 0000	Other inorganic compounds (including distilled or redistilled 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	50% <i>ad val</i>
	1-HYDROCARBONS AND THEIR HALOGENATED SULPHONATED NITRATED OR NITROSATED DERIVATIVES		
29.01	Acyclic hydrocarbons		
	2901 1000	Saturated	50% <i>ad val</i>
		Unsaturated	
	2901 2100 -	Ethylene	50% <i>ad val</i>
	2901 2200 -	Propene (propyne etc.)	50% <i>ad val</i>
	2901 2300	Butene (butylene and isomers thereof)	50% <i>ad val</i>



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	2901 2400 --	Para-terpene and sesquiterpene	50% <i>ad val</i>
	2901 2400 --	Other	50% <i>ad val</i>
29 02		Cyclic hydrocarbons, Cycloanes, cycloenes and cyclosterpenes	
	2902 1100 -	Cyclohexane	50% <i>ad val</i>
	2902 1900 --	Other	50% <i>ad val</i>
	2902 2400 --	Benzene	50% <i>ad val</i>
	2902 2600 --	Toluene	50% <i>ad val</i>
		Xylenes:	
	2902 4100 --	o-Xylene	50% <i>ad val</i>
	2902 4200 --	m-Xylene	50% <i>ad val</i>
	2902 4300 --	p-Xylene	50% <i>ad val</i>
	2902 4400 --	Mixed xylene isomers	50% <i>ad val</i>
	2902 5000 --	Styrene	50% <i>ad val</i>
	2902 6000 -	Ethylbenzene	50% <i>ad val</i>
	2902 7000 --	Carotene	50% <i>ad val</i>
	2902 9000 --	Other	50% <i>ad val</i>
29 03		Halogenated derivatives of hydrocarbons Saturated chlorinated derivatives of acyclic hydrocarbons	
	2903 1100 --	Chloroethane (ethyl chloride)	50% <i>ad val</i>
	2903 1200 --	Dichloromethane (methylene chloride)	50% <i>ad val</i>
	2903 1300 --	Chloroform (trichloromethane)	50% <i>ad val</i>
	2903 4000 --	Carbon tetrachloride	50% <i>ad val</i>
	2903 1500 --	1, 2-Dichloroethane (ethylene dichloride)	50% <i>ad val</i>
	2903 1600 --	1, 2-Dichloropropane (propylene dichloride) and Dichlorobutanes.	
	2903 1700 -	Other	50% <i>ad val</i>
		Unsaturated chlorinated derivatives of acyclic hydrocarbons	
	2903 2100 --	Vinyl chloride (chloroethylene)	50% <i>ad val</i>
	2903 2200 --	Trichloroethylene	50% <i>ad val</i>
	2903 2300 --	Tetracloroethylene (perchloroethylene)	50% <i>ad val</i>
	2903 2400 -	Other	50% <i>ad val</i>

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	2903 3000	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	50% <i>ad val</i>
	2903 4000 -	Halogenated derivatives of a cyclic hydrocarbons containing two or more different halogens	
		Halogenated derivatives of cyclanic, cyclenic or cycloterpene hydrocarbons	
	2903 5100 --	1, 2, 3, 4, 5, 6 Hexachloro cyclohexane	50% <i>ad val</i>
	2903 5400 -	Other	50% <i>ad val</i>
		Halogenated derivatives of aromatic hydrocarbons	
	2903 6200 --	Hexachlorocyclopentadiene DDT, 1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane	50% <i>ad val</i>
	2903 6900	Other	50% <i>ad val</i>
29 04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	2904 1000 -	Derivatives containing only sulphate groups, their salts and ethyl ester	50% <i>ad val</i>
		Derivatives containing only nitro or only nitroso groups	
	2904 2010 ---	Nitrobenzene (nitrobenzol)	50% <i>ad val</i>
	2904 2090 ---	Other	50% <i>ad val</i>
	2904 9000 -	Other	50% <i>ad val</i>
		II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29 05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		Saturated monohydric alcohols	
	2905 1100 --	Methanol (methyl alcohol)	70% <i>ad val</i>
	2905 1200 --	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	50% <i>ad val</i>
	2905 1300 --	Butan-1-ol (n butyl alcohol)	50% <i>ad val</i>
	2905 1400 --	Other Butanols	50% <i>ad val</i>
	2905 1500 --	Pentanol (amyl alcohol) and isomers thereof	50% <i>ad val</i>
	2905 1600 --	Octanol (octyl alcohol) and isomers thereof	50% <i>ad val</i>
	2905 1700 --	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	50% <i>ad val</i>
	2905 1900 --	Other	50% <i>ad val</i>
		Unsaturated monohydric alcohols	
	2905 2000 --	Allyl alcohol	50% <i>ad val</i>
	2905 2300 --	Acyclic terpene alcohols	50% <i>ad val</i>

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	2905 2900 --	Other	50% <i>ad val</i>
	-	Diols	
	2905 3100 --	Ethylene glycol (ethenediol)	50% <i>ad val</i>
	2905 3100 -	Propylene glycol (propane-1,2-diol)	50% <i>ad val</i>
	2905 3900 --	Other	50% <i>ad val</i>
		Other polyhydric alcohols:-	
	2905 4100 --	1-Ethyl-2-hydroxyethyl propylene glycol (tri-methylolpropane)	50% <i>ad val</i>
	2905 4200 --	Penterythritol	50% <i>ad val</i>
	2905 4300	Mannitol	50% <i>ad val</i>
	2905 4400 -	D-glucitol (sorbitol)	50% <i>ad val</i>
	2905 4900	Other	50% <i>ad val</i>
	2905 5000	Halogenated, sulphated, nitrated or nitrosated derivatives of acyclic alcohols	50% <i>ad val</i>
29 06		Cyclic alcohols and their halogenated, sulphated, nitrated or nitrosated derivatives	
	-	Cyclanic, cycenic or cycloterpene:	
	2906 1000	Menthol	60% <i>ad val</i>
	2906 1200 --	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	50% <i>ad val</i>
	2906 1300 --	Sterols and sterols	50% <i>ad val</i>
	2906 1400 --	Terpenes	50% <i>ad val</i>
	2906 1900	Other	50% <i>ad val</i>
		Aromatic	
	2906 2100	Benzyl alcohol	50% <i>ad val</i>
	2906 2500 --	Other	50% <i>ad val</i>
		III-PHENOLS, PHENOL ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29 07		Phenols, phenol-alcohols	
		Monophenols	
	2907 1100 --	Phenol (hydroxybenzene) and its salts	50% <i>ad val</i>
	2907 1300	Cresols and their salts	50% <i>ad val</i>
	2907 1700	Octylphenol, nonylphenol and their isomers; salts thereof	50% <i>ad val</i>
	2907 1400 -	Xylenols and their salts	50% <i>ad val</i>

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	2907 960 -	Naphthols and their salts	50% <i>ad val</i>
	2907 1900 -	Other	50% <i>ad val</i>
		<b>Polyphenols:</b>	
	2907 7100 -	Resorcinol and its salts	50% <i>ad val</i>
	2907 9200 -	Hydroquinone (quinol) and its salts	50% <i>ad val</i>
	2907 2300 --	4,4'-Isopropylidenediphenol (bisphenol A) diphenylolpropane and its salts	50% <i>ad val</i>
	2907 2500 --	Other	50% <i>ad val</i>
	2907 3000 -	Phenol alcohols	50% <i>ad val</i>
29 08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol alcohols.	
	2908 1000 -	Derivatives containing only $\alpha$ halogen substituents and their salts	50% <i>ad val</i>
	2908 2000 -	Derivatives containing only $\alpha$ phen groups, their salts and esters	50% <i>ad val</i>
	2908 5000 -	Other	50% <i>ad val</i>
		<b>IV ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE MEMBERED R<sub>2</sub>NC ACETALS AND HEMIACETALS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
29 09		Ethers, ether alcohols, ether-phenols, ether-alcohol phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		Ayclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2909 1100 --	Diethyl ether	50% <i>ad val</i>
	2909 1500 -	Other	50% <i>ad val</i>
	2909 2000 -	Cyclic alicyclic or cycloaliphatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val</i>
	2909 3000 -	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val</i>
		Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2909 4100 -	2,2'-Oxyd ethanol (diethylene glycol, etc.)	50% <i>ad val</i>
	2909 4200 -	Monomethyl ethers of ethylene glycol or of diethylene glycol	50% <i>ad val</i>

	2	3	4
	2909 4300 --	Monoethyl ether of ethylene glycol or of diethylene glycol	50% <i>ad val</i>
	2909 4400 --	Other monoalkylethers of ethylene glycol or of diethylene glycol	50% <i>ad val</i>
	2909 4500	Other	50% <i>ad val</i>
	2909 5000	Ether phenols, ether alcohol phenols and their halogenated, sulphurated, nitrated or nitrosated derivatives	50% <i>ad val</i>
	2909 6000	Alcohol peroxides, other peroxides, ketone peroxides and their halogenated, sulphurated, nitrated or nitrosated derivatives	
29 10		<b>Epoxyres, epoxyalcohols, epoxphenols and epoxethers, with a three-membered ring, and their halogenated, sulphurated, nitrated or nitrosated derivatives.</b>	
	2910 1000	Oxirane (ethylene oxide)	50% <i>ad val</i>
	2910 2000	Methyloxirane (propylene oxide)	50% <i>ad val</i>
	2910 3000 --	1,2-Epoxy-2-propoxypropane (epichlorohydrin)	50% <i>ad val</i>
	2910 9000	Other	50% <i>ad val</i>
29 11	2911 0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphurated, nitrated or nitrosated derivatives.	50% <i>ad val</i>
<b>V-ALDEHYDE-FUNCTION COMPOUNDS</b>			
29 12		<b>Aldehydes, whether or not with other oxygen function, cyclic polymers of aldehydes, paraformaldehyde</b>	
		<b>Acylic aldehydes without other oxygen function</b>	
	2912 1100 --	Methanal (formaldehyde)	50% <i>ad val</i>
	2912 1200 --	Ethanal (acetaldehyde)	50% <i>ad val</i>
	2912 2000 --	Butanal (butyraldehyde, normal form)	50% <i>ad val</i>
	2912 1500 --	Other,	50% <i>ad val</i>
		<b>Cyclic aldehydes without other oxygen function</b>	
	2912 2100 --	Benzaldehyde	50% <i>ad val</i>
	2912 2500 --	Other	50% <i>ad val</i>
	2912 3000	Aldehyde acetals	50% <i>ad val</i>
		<b>Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function</b>	
	2912 4100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	50% <i>ad val</i>
	2912 4500	Ethyl vanillin (3-ethoxy-4-hydroxybenzaldehyde)	50% <i>ad val</i>
	2912 4900	Other	50% <i>ad val</i>

	2	3	4
	2912 6000	Panformaldehyde	
29 13	2913 0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29 12	50% ad val
VI KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29 14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		Acyclic ketones without other oxygen function	
	29 14 1100 --	Acetone	50% ad val
	29 14 1200 --	Butanone (methyl ketone)	50% ad val
	29 14 1300 --	4-Methylpentan-2-one (methylisobutyl ketone)	50% ad val
	29 14 1400 --	Other	50% ad val
		Cyclic, cycloic or cyclosteroid ketones without other oxygen function	
	29 14 2100 --	Camphor	50% ad val
	29 14 2200 --	Cyclohexanone and methylcyclohexanones	50% ad val
	29 14 2300 --	Isonones and methylisonones	50% ad val
	29 14 2400 --	Other	50% ad val
	29 14 2500 --	Aromatic ketones without other oxygen function	50% ad val
		Ketone alcohols and ketone aldehydes	
	29 14 4100 --	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	50% ad val
	29 14 4900 --	Other	50% ad val
	29 14 5000 --	Ketone-phenols and ketones with other oxygen function	50% ad val
		Quinones	
	29 14 6100 --	Antraquinone	50% ad val
	29 14 6900 --	Other	50% ad val
	29 14 7000 --	Halogenated, sulphonated, nitrated or nitrosated derivatives	50% ad val

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VII CARBOXYLIC ACIDS AND THEIR ANHY-  
DRIDES, HALIDES, PEROXIDES AND  
PEROXYACIDS AND THEIR HALOGE-  
NATED, SULPHONATED, NITRATED OR  
NITROSATED DERIVATIVES

29.15

Saturated acyclic monocarboxylic acids and their  
anhydrides, halides, peroxides and peroxyacids; their  
halogenated, sulphomated, nitrated or nitrosated  
derivatives.

	Formic Acid, its salts and esters	
2915 1100 --	Formic Acid	60% <i>ad val</i>
2915 1200 --	Salts of formic acid	60% <i>ad val</i>
2915 1300 --	Esters of formic acid	60% <i>ad val</i>
	Acetic acid and its salts, acetic anhydride.	
2915 2100 --	Acetic Acid	60% <i>ad val</i>
2915 2200 --	Sodium acetate	60% <i>ad val</i>
2915 2300 --	Other acetates	60% <i>ad val</i>
2915 2400 --	Acetic anhydride	60% <i>ad val</i>
	Other	
2915 2910 --	Potassium acetate	60% <i>ad val</i>
2915 2990 --	Other	60% <i>ad val</i>
	Esters of acetic acid	
2915 3100 --	Ethyl acetate	60% <i>ad val</i>
2915 3200 --	Vinyl acetate	60% <i>ad val</i>
2915 3300 --	n Butyl acetate	60% <i>ad val</i>
2915 3400 --	Isobutyl acetate	60% <i>ad val</i>
2915 3500 --	2 Ethoxyethyl acetate	60% <i>ad val</i>
2915 3900 --	Other	60% <i>ad val</i>
2915 4000 --	Mon-, di- and tri-chloroacetic acids, their salts and esters	60% <i>ad val</i>
2915 5000 --	Propionic acid, its salts and esters	60% <i>ad val</i>
2915 6000 --	Butyric acids, valeric acids, their salts and esters	60% <i>ad val</i>
2915 7000 --	Palmitic acid, stearic acid, their salts and esters	60% <i>ad val</i>
2915 9000 --	Other	60% <i>ad val</i>

29.16

Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphurated, nitrated or nitrosated derivatives.

Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxy acids and their derivatives

2916.1100 --	Acrylic acid and its salts	60% <i>ad val</i>
2916.1200 --	Esters of acrylic acid	60% <i>ad val</i>
2916.1300	Methacrylic acid and its salts	60% <i>ad val</i>
2916.1400 --	Esters of methacrylic acid	60% <i>ad val</i>
2916.1500 --	Other linoleic or linolenic acids, their salts and esters	60% <i>ad val</i>
2916.1600 --	Other	60% <i>ad val</i>
2916.2000 --	Cycloolefin, cycloolefin or cycloolefinic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60% <i>ad val</i>
2916.3000 --	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	
2916.3100 --	Benzonic acid, its salts and esters	60% <i>ad val</i>
2916.3200 --	Benzoyl peroxide and benzoyl chloride	60% <i>ad val</i>
2916.3300 --	Phenylacetic acid, its salts and esters	60% <i>ad val</i>
2916.3900 --	Other	60% <i>ad val</i>

29.17

Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphurated, nitrated or nitrosated derivatives

Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives

2917.1100 --	Oxalic acid, its salts and esters	60% <i>ad val</i>
2917.1200	Adipic acid, its salts and esters	60% <i>ad val</i>
2917.1300 --	Azelaic acid, sebacic acid, their salts and esters	60% <i>ad val</i>
2917.1400	Maleic anhydride	60% <i>ad val</i>
2917.1500 --	Other	60% <i>ad val</i>
2917.2000	Cycloolefin, cycloolefin or cycloolefinic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60% <i>ad val</i>
2917.3000 --	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	
2917.3100 --	Dibutyl orthophthalates	60% <i>ad val</i>



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	2917 3700	Dioctyl orthophthalates	50% <i>ad val</i>
	2917 3800 --	Dimethyl or dodecyl orthophthalates	60% <i>ad val</i>
	2917 1400 --	Other esters of orthophthalic acid	60% <i>ad val</i>
	2917 1500 --	Phthalic anhydride	50% <i>ad val</i>
	2917 1600 --	Terephthalic acid and its salts	60% <i>ad val</i>
	2917 3500 --	Dimethyl terephthalate	60% <i>ad val</i>
	2917 1500 --	Other	60% <i>ad val</i>
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulfonated, nitrated or nitrosated derivatives.		
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.		
	2918 1100 --	Tartaric acid, its salts and esters	60% <i>ad val</i>
	2918 1200 --	Tartaric acid	60% <i>ad val</i>
	2918 1300 --	Salts and esters of tartaric acid	60% <i>ad val</i>
	2918 1400	Citric acid	60% <i>ad val</i>
	Salts and esters of citric acid		
	2918 1510 ---	Potassium citrate	50% <i>ad val</i>
	2918 1520 ---	Sodium citrate	50% <i>ad val</i>
	2918 1530 ---	Ferrous ammonium citrate	60% <i>ad val</i>
	2918 1590 ---	Other	60% <i>ad val</i>
	2918 1600	Gluconic acid, its salts and esters	60% <i>ad val</i>
	2918 1700	Phenylglyoxylic acid (mandelic acid), its salts and esters	60% <i>ad val</i>
	2918 1800 --	Other	60% <i>ad val</i>
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.		
	2918 2100	Salicylic acid and its salts	60% <i>ad val</i>
	2918 2200	O-acetyl salicylic acid, its salts and esters	60% <i>ad val</i>
	2918 2300 --	Other esters of salicylic acid and their salts	60% <i>ad val</i>
	2918 2400 --	Other	60% <i>ad val</i>
	2918 2500	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60% <i>ad val</i>

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	2918 9000 -	Other	60% ad val
		<b>VIII-ESTERS OF INORGANIC ACIDS AND THEIR SALTS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>	
	2919 0000	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	60% ad val
29 20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	
	2920 1000	Thiophosphoric esters (phosphorothioates) and their salts, their halogenated sulphonated nitrated or nitrosated derivatives	60% ad val
	2920 9000	Other	60% ad val
		<b>IX-NITROGEN-FUNCTION COMPOUNDS</b>	
29.21		<b>Amine function compounds</b>	
		Acyclic monoamines and their derivatives (salts thereof)	
	2921 1000	Methylamine, dimethylamines and their salts	60% ad val
	2921 1300	Dimethylamine and its salts	60% ad val
	2921 1500	Other	60% ad val
		Acyclic polyamines and their derivatives (salts thereof)	
	2921 3000	Ethylenediamine and its salts	60% ad val
	2921 3200	Hexamethylenediamine and its salts	60% ad val
	2921 2500 -	Other	60% ad val
	2921 2000	Cyclic aliphatic or cycloaliphatic mono or polyamines and their derivatives (salts thereof)	60% ad val
		Aromatic monoamines and their derivatives (salts thereof)	
	2921 4000 -	Aniline and its salts	60% ad val
	2921 4200	Aniline derivatives and their salts	60% ad val
	2921 4100 -	Toluidines and their derivatives (salts thereof)	60% ad val
	2921 4400 -	Diphenylamine and its derivatives (salts thereof)	60% ad val
	2921 4500 -	1-Naphthylamine (alpha naphthylamine) 2-naphthylamine (beta naphthylamine) and their derivatives; salts thereof	60% ad val
	2921 4900	Other	60% ad val

	Aromatic polyamines and their derivatives: salts thereof	
2921 5100 --	O- <i>m-p</i> -Phenylenediamine, diaminechlorides and their derivatives: salts thereof	60% <i>ad val</i>
2921 5900 --	Other	60% <i>ad val</i>
29 22	Oxygen-functioning compounds	
	Amino alcohols, their ethers and esters, other than those containing more than one kind of oxygen function: salts thereof	
2922 1100 --	Monethanolamine and its salts	50% <i>ad val</i>
2922 1200 --	Diethanolamine and its salts	50% <i>ad val</i>
2922 1300 --	Triethanolamine and its salts	50% <i>ad val</i>
2922 1500 --	Other	50% <i>ad val</i>
-	Amino-naphthols and other amino phenols: their ethers and esters, other than those containing more than one kind of oxygen function: salts thereof	
2922 2100 --	Aminohydroxynaphthalenesulphonic acids and their salts	60% <i>ad val</i>
2922 2200 --	Amines: diarsidines, diarsidines, phenetidines, and their salts	60% <i>ad val</i>
2922 2900 --	Other	60% <i>ad val</i>
2922 3000 --	Amino aldehydes, amino ketones and amino carboxylic acids, other than those containing more than one kind of oxygen function: salts thereof	60% <i>ad val</i>
	Amino-acids and their esters, other than those containing more than one kind of oxygen function: salts thereof	
2922 4100 --	Lysine and its esters, salts thereof	60% <i>ad val</i>
2922 4200 --	Glutamic acid and its salts	60% <i>ad val</i>
2922 4900 --	Other	60% <i>ad val</i>
2922 5000 --	Amino-alcohol phenols, amino-acid phenols and other amino-compounds with oxygen function	60% <i>ad val</i>
29 23	Quaternary ammonium salts and hydroxides: lecithins and other phosphoglycerolipids	
2923 1000 --	Choline and its salts	60% <i>ad val</i>
2923 2000 --	Lecithins and other phosphoglycerolipids	60% <i>ad val</i>
2923 9000 --	Other	60% <i>ad val</i>

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29.24	<b>Carboxamide function compounds; amide-function compounds of carbonic acid</b>		
2924.1000 -	Aryc amides (including acyclic carbamates) and their derivatives; salts thereof	60% <i>ad val</i>	
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof		
2924.2100 -	Ureines and their derivatives; salts thereof	60% <i>ad val</i>	
2924.2900 -	Other	60% <i>ad val</i>	
29.25	<b>Carboximide function compounds (including saccharin and its salts) and imine function compounds</b>		
	Imides and their derivatives; salts thereof		
	Saccharin and its salts		
2925.1110 ---	Paraphenylenediamide and 5-Nitro-2n-propylamine both in tablet and powder/crystalline forms	90% <i>ad val</i>	
2925.1190 ---	Other	60% <i>ad val</i>	
2925.1900 --	Other	60% <i>ad val</i>	
2925.2000	Imines and their derivatives; salts thereof	60% <i>ad val</i>	
29.26	<b>Nitrile-function compounds</b>		
2926.1000	Acrylonitrile	60% <i>ad val</i>	
2926.2000	+ Cyanoguanidine (dicyandiamide)	60% <i>ad val</i>	
2926.9000	Other	60% <i>ad val</i>	
29.27	2927.0000	<b>Diaz, azo or azoxy compounds</b>	
		60% <i>ad val</i>	
29.28	2928.0000	<b>Organic derivatives of hydrazine or of hydroxylamine</b>	
		60% <i>ad val</i>	
29.29	<b>Compounds with other nitrogen function</b>		
2929.1000	Isocyanates	60% <i>ad val</i>	
2929.9000	Other	60% <i>ad val</i>	
	<b>X ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>		
29.30	<b>Organo-sulphur compounds</b>		
2930.1000	Dithiocarbamates (xanthates)	60% <i>ad val</i>	
2930.2000	Thiocarbamates and dithiocarbamates	60% <i>ad val</i>	
2930.3000	Thiourea, mono- or di- tetrasulphides	60% <i>ad val</i>	
2930.4000 -	Methylamine	60% <i>ad val</i>	
	Other		
2930.9000	Allyl isothiocyanate	70% <i>ad val</i>	

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	2910 5050 ---	Other	60% <i>ad val</i>
29.31	2931 0040	Other organic-inorganic compounds	60% <i>ad val</i>
29.32		Heterocyclic compounds with oxygen hetero atom(s) only	
		Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
	2932 1100 -	Tetrahydrofuran	60% <i>ad val</i>
	2932 1200 --	2 Furaldehyde (furfuraldehyde)	60% <i>ad val</i>
	2932 1700 --	Furfuryl alcohol and tetrahydrofurfuryl alcohols	60% <i>ad val</i>
	2932 1800	Other	60% <i>ad val</i>
		Lactones	
	2932 2100 --	Coumarin, methyl coumarins and ethyl coumarins	60% <i>ad val</i>
	2932 2900 -	Other lactones	60% <i>ad val</i>
	2932 5000 -	Other	60% <i>ad val</i>
29.33		Heterocyclic compounds with nitrogen hetero atom(s) only; nucleic acids and their salts	
		Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
	2933 1100	Phenazole (antipyrine) and its derivatives	60% <i>ad val</i>
	2933 1900 --	Other	60% <i>ad val</i>
		Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933 2100	Hyxanthine and its derivatives	60% <i>ad val</i>
	2933 2900 --	Other	60% <i>ad val</i>
		Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933 3100	Pyridine and its salts	60% <i>ad val</i>
	2933 3900 --	Other	60% <i>ad val</i>
	2933 4000 -	Compounds containing a quinoline or isoquinoline ring system (whether or not hydrogenated) not further fused	60% <i>ad val</i>
		Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
	2933 5100 -	Malonylurea (barbituric acid) and its derivatives and salts thereof	60% <i>ad val</i>
	2933 5900 --	Other	60% <i>ad val</i>

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	2912 6100 --	Melamine	60% ad val
	2937 6000 -	Other	50% ad val
		Lactams:	
	2933,7100 --	$\epsilon$ -Hexam lactam (epsilon caprolactum)	50% ad val
	2933 7000 --	Other lactams	50% ad val
	2933,5000	Other	50% ad val.
29 34		Other heterocyclic compounds	
	2934,1000 -	Compounds containing an unfused thiazole ring; (whether or not hydrogenated) + the structure	60% ad val
	2934 2000	Compounds containing a benzothiazole ring system (whether or not hydrogenated), not further fused	60% ad val
	2934 3000 -	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	60% ad val
	2934 9000 -	Other	60% ad val
29 35	2935 0000	Sulphonamides	60% ad val
		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 000	Provitamins, unmixed	60% ad val
		Vitamins and their derivatives, unmixed	
	2936 2000 --	Vitamin A and its derivatives	60% ad val
	2936 2500	Vitamin B <sub>1</sub> and its derivatives	60% ad val
	2936 2700 --	Vitamin B <sub>2</sub> and its derivatives	60% ad val
	2936 2400 --	D or DL Pantoic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	60% ad val
	2936 3500 --	Vitamin B <sub>6</sub> and its derivatives	60% ad val
	2936 2600 --	Vitamin B <sub>12</sub> and its derivatives	60% ad val
	2936 2500	Vitamin C and its derivatives	60% ad val.
	2936 2800	Vitamin E and its derivatives	60% ad val
	2936 2500 -	Other vitamins and their derivatives	60% ad val
	2936 5000 -	Other, including natural concentrates	60% ad val

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29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones		
2937 000 -	Estrogens (oestrogen) or similar hormones and their derivatives	60% ad val	
	Adrenal cortical hormones and their derivatives		
2937 2100 --	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	60% ad val	
2937 3200	Halogenated derivatives of adrenal cortical hormones	60% ad val	
2937 3500 --	Other	60% ad val	
	Other hormones and their derivatives other steroids used primarily as hormones		
2937 5100 --	Insulin and its salts	60% ad val	
2937 5200	Oestrogens and progestogens	60% ad val	
2937 9900 --	Other	60% ad val	
	XII GLYCOSIDES AND VEGETABLES ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2938 1000 -	Rapesee (rutin) and its derivatives	60% ad val	
2938 5000 -	Other	60% ad val	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2939 1000	Alkaloids of opium and their derivatives; salts thereof	60% ad val	
	Alkaloids of cinchona and their derivatives, salts thereof		
2939 2100 -	Quinine and its salts	60% ad val	
2939 2500	Other	60% ad val	
	Caffeine and its salts		
2939 3010 ---	Caffeine citrate	60% ad val	
2939 3050 -	Other	60% ad val	
2939 4000 -	Ephedrine and its salts	60% ad val	
2939 5000	Theophylline and aminophylline (theophylline ethylenediamine) and their derivatives, salts thereof	60% ad val	

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	2939 6000	Alkaloids of yve ergon and their derivatives; salts thereof	60% <i>ad val</i>
	2939 7000 -	Nicotine and its salts	60% <i>ad val</i>
	2939 9000	Other	60% <i>ad val</i>
	XIII. OTHER ORGANIC COMPOUNDS		
29.40	2940 0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.35, 29.38 or 29.39	60% <i>ad val</i>
29.41	Antibiotics		
	2941 1000 -	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	60% <i>ad val</i>
	2941 2000 -	Streptomycin and their derivatives; salts thereof	60% <i>ad val</i>
	2941 3000 -	Tetracyclines and their derivatives; salts thereof	60% <i>ad val</i>
	2941 4000	Chlaramphenicol and its derivatives; salts thereof	60% <i>ad val</i>
	2941 5000	Erythromycin and its derivatives; salts thereof	60% <i>ad val</i>
	2941 9000 -	Other	60% <i>ad val</i>
29.42	2942 0000	Other organic compounds	60% <i>ad val</i>
30.01	Glands and other organs for organotherapeutic uses, dried, whether or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		
	3001 0000	Glands and other organs, dried, whether or not powdered	Free
	3001 1000	Extracts of glands or other organs or of their secretions	Free
	3001 9000	Other	Free
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		
	3002 1000 -	Antisera and other blood fractions	Free
	3002 2000 -	Vaccines for human medicine	Free
		Vaccines for veterinary medicine	
	3002 3100 -	Vaccines against foot and mouth disease	Free
	3002 3900	Other	Free
	3002 9000 -	Other	Free



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30 02	Medicaments (excluding goods of heading No. 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		
30 03 1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	
30 03 20 00 -	Containing other antibiotics	Free	
-	Containing hormones or other products of heading No. 29 37 but not containing antibiotics		
30 03 30 00 --	Containing insulin	Free	
30 03 30 00 --	Other	Free	
30 03 40 00 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29 37 or antibiotics	Free	
30 03 90 00	Other	Free	
30 04	Medicaments (excluding goods of heading No. 30 02, 30 05 or 30 06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale		
30 04 10 00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	
30 04 20 00	Containing other antibiotics	Free	
	Containing hormones or other products of heading No. 29 37 but not containing antibiotics		
30 04 30 00 --	Containing insulin	Free	
30 04 30 00	Containing adrenal cortical hormones	Free	
30 04 30 00	Other	Free	
30 04 40 00 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29 37 or antibiotics	Free	
30 04 50 00	Other medicaments containing vitamins or other products of heading No. 29 36	Free	
30 04 90 00	Other	Free	
30 05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
30 05 10 00	Adhesive dressings and other articles having an adhesive layer	30% ad val.	

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	3005 9000 -	Other	50% ad val
30.06		Pharmaceutical goods specified in Note 1 to this Chapter.	
	3006 1000	Sterile surgical catgut similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile lamipatia and sterile lamaria tents; sterile absorbable surgical or dental haemostatics	50% ad val.
	3006 2000	Blood-grouping reagents	50% ad val
	3006 3000 -	Opacifying preparations for X-ray examinations, diagnostic reagents designed to be administered to the patient	Free
	3006 4000 -	Dental cements and other dental fillings, bone reconstruction cements	40% ad val
	3006 5000	First aid boxes and kits	54% ad val
	3006 6000	Chemical contraceptive preparations based on hormones or spermicides	Free
31.01	3101 0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	Free
31.02		Mineral or chemical fertilisers, nitrogenous	
	3102 1000 -	Urea, whether or not in aqueous solution	Free
		Ammonium sulphate double salts and mixtures of ammonium sulphate and ammonium nitrate	
	3102 2100	Ammonium sulphate	Free
	3102 2900	Other	Free
	3102 3000 -	Ammonium nitrate whether or not in aqueous solution	Free
	3102 4000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free
	3102 5000 -	Sodium nitrate	Free
	3102 6000 -	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free
	3102 7000	Calcium cyanamide	Free
	3102 8000	Mixtures of urea or ammonium nitrate in aqueous or ammoniacal solution	Free
	3102 9000 -	Other, including mixtures not specified in the foregoing subheadings	Free
31.03		Mineral or chemical fertilisers, phosphoric	
	3103 1000 -	Superphosphates	Free

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	7103,2000 -	Basic slag	Free
	7103,5000 -	Other	Free
31.04		Mineral or chemical fertilisers, potassic	
	7104,1000 -	Carallite, sylvite and other crude natural potassium salts	Free
	7104,2000 -	Potassium chloride	Free
	7104,3000 -	Potassium sulphate	Free
	7104,5000 -	Other	Free
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers: goods of this Chapter in tablets or similar form or in packages of a gross weight not exceeding 10 kg	
	7105,1000 -	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free
	7105,2000 -	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free
	7105,3000 -	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free
	7105,4000 -	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium dihydrogenorthophosphate (diammonium phosphate)	Free
		Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	
	7105,5100 --	Containing nitrates and phosphates	Free
	7105,5900 --	Other	Free
	7105,6000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free
	7105,9000 -	Other	Free
32.01		Tanning extracts of vegetable origin; tarsins and their salts, ethers, esters and other derivatives	
	7201,1000 -	Quebracho extract	10% ad val
	7201,2000	Wattle extract	10% ad val
	7201,3000 -	Oak or chestnut extract	20% ad val
	7201,9010	Acacia catechu ('cutch') and gambier	Rs 76 per kg + 10% ad val
	7201,9050 ---	Other	10% ad val

32 02	Synthetic organic tanning substances; inorganic tanning substances, tanning preparations, whether or not containing animal tanning substances; enzymatic preparations for pre-tanning.	
3202 1000 -	Synthetic organic tanning substances	54% ad val
-	Other	
3202 9010 ---	Tanning substances, tanning preparations based on chromium sulphate	50% ad val
3202 9090 --	Other	70% ad val
32 03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal blacks), whether or not chemically defined; preparations as specified in Note 2 to this Chapter based on colouring matter of vegetable or animal origin.	
3203 0010	Obtained from Acanthaceae (Peach extract)	Rs 76 per kg + 10% ad val
3203 0090 ---	Other	50% ad val
32 04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 2 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as lumophores, whether or not chemically defined.	
	Synthetic organic colouring matter and preparations based thereon as specified in Note 2 to this Chapter.	
3204 1100 -	Disperse dyes and preparations based thereon	Rs 60 per kg + 70% ad val
3204 1200	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Rs 60 per kg + 70% ad val
3204 1300	Basic dyes and preparations based thereon	Rs 60 per kg + 70% ad val
3204 4000	Direct dyes and preparations based thereon	Rs 60 per kg + 70% ad val
3204 1400 -	Var dyes (including those usable in that state as pigments) and preparations based thereon	Rs 60 per kg + 70% ad val
3204 1600 --	Resolutive dyes and preparations based thereon	Rs 60 per kg + 70% ad val
3204 1700	Pigments and preparations based thereon	Rs 60 per kg + 70% ad val
3204 1900 --	Other, including mixtures of colouring matter of two or more of the sub-headings Nos 3204 1100 to 3204 1700	Rs 60 per kg + 70% ad val

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	7204 2000 -	Synthetic organic products of a kind used as fluorescent brightening agents	90% <i>ad val.</i>
	7204 5000	Other	90% <i>ad val.</i>
32.05	3205 0000	Colour lakes; preparations as specified in Note 3 in this Chapter based on colour lakes	90% <i>ad val.</i>
32.06		Other colouring matters; preparations as specified in Note 3 in this Chapter, other than those of heading No. 32.01, 32.04 or 32.05; inorganic products of a kind used as luminophores whether or not chemically defined	
	3206 1000 -	Pigments and preparations based on titanium dioxide	40% <i>ad val.</i>
	3206 2000	Pigments and preparations based on chromium compounds	50% <i>ad val.</i>
	3206 3000 -	Pigments and preparations based on cadmium compounds	50% <i>ad val.</i>
	-	Other colouring matter and other preparations	
	3206 4100	Chromate and preparation based thereon	50% <i>ad val.</i>
	3206 4200 --	Thiophate and other pigments and preparations based on zinc sulphide	40% <i>ad val.</i>
	3206 4300 --	Pigments and preparations based on hexacyano ferrates (ferricyanides and ferrocyanides)	50% <i>ad val.</i>
	3206 4500 --	Other	50% <i>ad val.</i>
	3206 5000 -	Inorganic products of a kind used as ultraviolet absorbers	90% <i>ad val.</i>
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips) liquid, masses and simil or 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 1000 -	Prepared pigments, prepared opacifiers prepared colours and similar preparations	50% <i>ad val.</i>
	3207 2000 -	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	50% <i>ad val.</i>
	3207 3000	Liquid masses and simil or preparations	50% <i>ad val.</i>
	3207 4000	Glass frit and other glass in the form of powder, granules or flakes	90% <i>ad val.</i>
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, solutions as defined in Note 4 in this Chapter.	
	3208 1000	Based on polyesters	90% <i>ad val.</i>
	3208 2000 -	Based on acrylic or vinyl polymers	90% <i>ad val.</i>
	3208 9000 -	Other	90% <i>ad val.</i>

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		based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in or aqueous medium	
	3209 1000 -	Based on acrylic or vinyl polymers	90% ad val
	3209 5000 -	Other	90% ad val
32 10		Other paints and varnishes (including enamels, lacquers, and distempers); prepared water pigments of a kind used for finishing leather,	
	3210 0010 ---	Isostempers	90% ad val
	3210 0020 ---	Prepared water pigments of a kind used for finishing leather	90% ad val
	3210 0030 ---	Other	90% ad val
32 11	3211 0000	Prepared driers	90% ad val
32 12		Pigment (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints (including enamels), stamping foils; dyes and other coloring matter put up in forms or packings for retail sales	
	3212 0000	Stamping foils	90% ad val
	3212 9000	Other	90% ad val
32 13		Artists, students' or signboard painters' colours, modifying oils, enamels, colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	
	3213 1000 -	Colours in sets	90% ad val
	3213 5000 -	Other	90% ad val
32 14		Glaziers' putty, grouting putty, resin cements, caulking compounds and other masses; painters' filling; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	
	3214 1000 -	Masses, painters' fillings	90% ad val
	3214 9000	Other	90% ad val
32 15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid	
		Printing ink:	
	3215 1000	Black	90% ad val
	3215 1200	Other	90% ad val
		Other	
	3215 9000 -	Inks for ball point pens, felt-tips and fibre tips	90% ad val
	3215 9090 ---	Other	90% ad val

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33.01	Essential oils (terpeneless or not), including concretes and absolutes; resins and concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpeneic by products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils		
	Essential oils of citrus fruit		
3301.1100 --	Of bergamot	100% ad val	
3301.1200 -	Of orange	40% ad val	
3301.1300	Of lemon	90% ad val	
3301.1400	Of lime	50% ad val	
3301.9000 --	Other	50% ad val	
	Essential oils other than those of citrus fruit		
3301.2100	Of geranium	90% ad val	
3301.2200 -	Of jasmine	50% ad val	
3301.2300	Of lavender or of lavandin	50% ad val	
3301.2400 -	Of peppermint ( <i>Mentha piperita</i> )	90% ad val	
3301.2500 --	Of other mint	50% ad val	
3301.2600	Of vetiver	50% ad val	
3301.2900 --	Other	50% ad val	
3301.3000	Resinoids	90% ad val	
3301.5000	Other	90% ad val	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry		
3302.1000 -	Of a kind used in the food or drink industries	90% ad val	
3302.5000 -	Other	50% ad val	
33.03	Perfumes and toilet waters		50% ad val
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicle or pedicure preparations		
3304.1000 -	Lip make-up preparations	50% ad val	
3304.2000	Eye make-up preparations	50% ad val	
3304.3000	Manicle or pedicure preparations	90% ad val	
	Other		
3304.0100 -	Powders, whether or not compressed	50% ad val	

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	1704 5000 -	Other	90% ad val
17.05		<b>Preparations for use on the hair</b>	
	1705 1000	Shampoos	90% ad val
	1705 2000	Preparations for permanent waving or straightening	90% ad val
	1705 3000 -	Hair lacquers	90% ad val
	1705 9000 -	Other	90% ad val
17.06		<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders</b>	
		<b>Dentifrices:</b>	
	1706 10 000 -	Tooth Powder	90% ad val
	1706 1020 -	Denture Cleaners	90% ad val
	1706 1050 -	Other	90% ad val
		<b>Other:</b>	
	1706 5000 -	Denture fixative pastes and powders	90% ad val
	1706 5090 -	Other	90% ad val
17.07		<b>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 deodorizers, whether or not perfumed or having disinfectant properties</b>	
	1707 1000	Pre-shave, shaving or after-shave preparations	90% ad val
	1707 2000 -	Personal deodorants and antiperspirants	90% ad val
	1707 3000 -	Perfumed bath salts and other bath preparations	90% ad val
		<b>Preparations for perfuming or deodorizing rooms including reodorizers, preparations used during religious rites</b>	
	1707 4000 -	"Agarbatti" and other incense preparations which operate by burning	90% ad val
	1707 4500	Other	90% ad val
	1707 5000	Other	90% ad val
17.08		<b>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; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent</b>	
		<b>Soap and organic surface-active products and preparations in the form of bars, cakes, moulded pieces or shapes and paper wadding felt and non-wovens, impregnated coated or covered with soap or detergent</b>	



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		For toilet use (including medicated products):	
	3401 1110 ---	Shaving soap	60% ad val
	3401 1150	Other	60% ad val
	3401 1900 -	Other	60% ad val
	3401 2000 -	Soap in other forms	60% ad val
34 02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01	
		Organic surface-active agents, whether or not put up for retail sale:	
	3402 1100 --	Anionic	60% ad val
	3402 1200 --	Cationic	60% ad val
	3402 1300	Non-ionic	60% ad val
	3402 1500 --	Other	60% ad val
	3402 2000 -	Preparations put up for retail sale	60% ad val
		Other:	
	3402 9010 ---	Surface active preparations	70% ad val
		Other	
	3402 9091 --	Washing preparations (detergents)	90% ad val
	3402 9099 ---	Other	90% ad val
34 03		Lubricating preparations (including cutting-oil preparations, hot or not re-lease preparations, anti-rust or anti-corrosion preparations and mould release preparations, based or lubricious) and preparations of a kind used for the after-purchase treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as base constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	
		Containing petroleum oils or oils obtained from bituminous minerals	
	3403 1100 -	Preparations for the treatment of textile materials, leather, furskins or other materials	50% ad val
	3403 1500 -	Other	70% ad val
		Other	
	3403 9100	Preparations for the treatment of textile materials, leather, furskins or other materials	50% ad val
	3403 9900 -	Other	70% ad val

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34.04	Artificial waxes and prepared waxes		
	3404 1000	Of chemically modified lignite	70% ad val
	3404 2000 -	Of polyethylene glycol	70% ad val
		Other -	
	3404 9000	Other	70% ad val
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, securing 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 No. 34.04		
	3405 1000 -	Polishes, creams and similar preparations for footwear or leather	90% ad val
	3405 2000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	40% ad val
	3405 3000	Polishes and similar preparations for coachwork, other than motor polishes	90% ad val
	3405 4000	Securing pastes and powders and other securing preparations	90% ad val
		Other -	
	3405 9010 ---	Valve grinding paste	70% ad val
	3405 9090	Other	90% ad val
34.06	3406 0000	Candles, tapers and the like.	40% ad val
34.07	Modelling pastes, including those put for children's amusement; preparations known as "dental wax" or as "dental impression compounds" put up in sets, in packages for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of extruded gypsum or calcium sulphate)		
	3407 00 00 ---	"Dental wax" and other preparations for use in dentistry	40% ad val
	3407 00 90 ---	Other	70% ad val
34.08	Casein, caseinates and other casein derivatives; casein glues		
	3408 0000	Casein	70% ad val
	3408 5000	Other	70% ad val
34.09	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		
	3409 1000 -	Egg albumin	70% ad val

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	1503 9000	Other	70% ad val
15 03	3501 0000	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 No. 35.01.	90% ad val
15 04	3504 0000	Proteins and their derivatives; other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed	50% ad val
15 05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	
	3505 1000 -	Dextrins & other modified starches	90% ad val.
	3505 2000	Glues	90% ad val
15 06		Prepared glues and other prepared adhesives, not elsewhere specified or included, products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	
	3506 1000 -	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	50% ad val.
		Other	
	3506 9100	Adhesives based on rubber or plastics (excluding artificial resins)	90% ad val
	3506 9900 -	Other	90% ad val
35.07		Enzymes; prepared enzymes and elsewhere specified or included	
	3507 1000 -	Rennet and concentrates thereof	90% ad val
	3507 9000 -	Other	50% ad val
36.01	3601 0000	Propellant powders	50% ad val
36.02	3602 0000	Prepared explosives, other than propellant powders	50% ad val
36 03	3603 0000	Safety fuses; detonating fuses, percussion or detaching caps; igniters; electric detonators.	50% ad val
36 04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
	3604 1000	Fireworks	90% ad val
		Other	
	3604 9010 -	Articles for use in machinery	50% ad val
	3604 9090 -	Other	50% ad val
36 05	3605 0000	Matches, other than pyrotechnic articles of heading No 36.04	50% ad val

76 06	Berro-cerium and other pyrophoric alloys in all forms, articles of combustible materials as specified in Note 2 to this Chapter		
3606 1000	Licene or liquefied gas fuel in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 500 cm <sup>3</sup>	90% ad val	
	Other		
3606 9010 ---	For lighter lighters and ignitors	50% ad val	
3606 9090 ---	Other	90% ad val	
37 01	Photographic plates and film in the flat, sensitised or unexposed, of any material other than paper, parchment or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs		
3701 1000	For X ray	10% ad val	
3701 2000	Instant print film	50% ad val	
3701 3000	Other plates and film with any side exceeding 255mm	50% ad val	
	Other		
3701 9100	Berro-cerium photography (polychromic)	50% ad val	
3701 9500 --	Other	50% ad val	
37 02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, parchment or textiles; instant print film in rolls, sensitised, unexposed		
3702 1000	For X ray	10% ad val	
3702 2000	Instant print film	50% ad val	
	Other film without sprocket holes of a width not exceeding 105mm		
3702 3100 --	For colour photography (polychrome)	50% ad val	
3702 3200 --	Other, with silver halide emulsion	50% ad val	
3702 3900 --	Other	50% ad val	
	Other film, without sprocket holes, of a width exceeding 105mm		
3702 4100 --	Of a width exceeding 610mm and of a length exceeding 200m, for x-ray photography (polychrome)	50% ad val	
3702 4500	Of a width exceeding 610mm and of a length exceeding 200m other than for colour photography	50% ad val	
3702 4900 --	Of a width exceeding 610mm and of a length not exceeding 200m	50% ad val	

3702 4400	Of a width exceeding 105 mm but not exceeding 61 mm	50% ad val
	Other film for colour photography (polychrome)	
3702 5100 --	Of a width not exceeding 16 mm and of a length not exceeding 4 m	50% ad val
3702 5200 --	Of a width not exceeding 6 mm and of a length exceeding 4 m	50% ad val
3702 5300 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m for slides	50% ad val
3702 5400 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m other than for slides	50% ad val
3702 5500	Of a width exceeding 6 mm but not exceeding 25 mm and of a length exceeding 30 m	50% ad val
3702 5600 --	Of a width exceeding 35 mm	50% ad val
	Other	
3702 9100 --	Of a width not exceeding 16 mm and of a length not exceeding 14 m	50% ad val
3702 9200 --	Of a width not exceeding 6 mm and of a length exceeding 4 m	50% ad val
3702 9300 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	50% ad val
3702 9400 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	50% ad val
3702 9500 --	Of a width exceeding 35 mm	50% ad val
37 03	Photographic paper, paperboard and textiles, sensitised, unexposed	
3703 1000	In rolls of a width exceeding 610 mm	40% ad val
3703 2000	Other for colour photography (polychrome)	60% ad val
3703 9000	Other	60% ad val
37 04	Photographic plates, film, paper paperboard and textiles exposed but not developed	
3704 1000 --	Cinematograph film	Rc per meter + 10% ad val
3704 0000 ---	Other	50% ad val
37 05	Photographic plates and film, exposed and developed, other than cinematographic film	
3705 1000	For offset reproduction	90% ad val
3705 2000 --	Microfilms	10% ad val
	Other	

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3708 5015 -	Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts		50% ad val
3709 9090 -	Other		90% ad val
37 06	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track		
3706 1000	Of a width of 35 mm or more		Rs 2.00 per meter + 10% ad val
3706 9000	Other		Rs 2.00 per meter + 10% ad val
37 07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations) unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use		
3707 1000	Sensitising emulsions		50% ad val.
3707 5000 -	Other		50% ad val
38 01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite, or other carbon in the form of pastes, blocks, plates or other semi-manufactures		
3801 1000 -	Artificial graphite		40% ad val
3801 2000	Colloidal or semi-colloidal graphite		40% ad val
3801 3000	Carbonaceous pastes for electrodes and similar pieces for furnace linings		40% ad val
3801 5000	Other		40% ad val
38 02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802 1000 -	Activated carbon		40% ad val
3802 5000	Other		40% ad val
38 03	Tall oil, whether or not refined		50% ad val
38 04	Residual lyes from the manufacture of wood pulp, whether or not concentrated, designated as chemically treated, including lignin sulphonates but excluding tall oil of heading No. 38 03		50% ad val
38 05	Gum, wood or sulphate turpentine and other terpene oils produced by the distillation or other treatment of resiniferous woods; crude dipentene; sulphur turpentine and other crude pentaerythritol oil containing alpha-terpineol as the main constituents.		
3805 1000	Gum, wood or sulphate turpentine oils		50% ad val

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	3805 2000	Pine oil	50% <i>ad val</i>
	3805 9000	Other	50% <i>ad val</i>
38.06		Resin and resin acids, and derivatives thereof; resin spirit and resin oils and gums	
	3806 1000	Resin and resin acids	54% <i>ad val</i>
	3806 2000	Salts of resin or of resin acids	50% <i>ad val</i>
	3806 7000	Ester gums	50% <i>ad val</i>
	3806 9000	Other	50% <i>ad val</i>
38.07	3807.0000	Wood tar; wood tars oils; wood creosote; wood naphtha; vegetable pitch; turpentine pitch and similar preparations based on resin, resin acids or on vegetable pitch	50% <i>ad val</i>
38.08		Insecticides, acaricides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly papers)	
		Insecticides	
	3808 010 ---	Mosquito coils, mats and the like	70% <i>ad val</i>
	3808 1090	Other	0% <i>ad val</i>
	3808 2000	Fungicides	0% <i>ad val</i>
	3808 3000	Herbicides, anti-sprouting products and plant-growth regulators	0% <i>ad val</i>
		Disinfectants:	
	3808 40 00	In packings for sale by retail	50% <i>ad val</i>
	3808 40 90	Other	10% <i>ad val</i>
	3808 9000	Other	70% <i>ad val</i>
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	
	3809 1000	With a base of amyloceous substances	50% <i>ad val</i>
		Other:	
	3809 9100	Of a kind used in the textile or like industries	60% <i>ad val</i>
	3809 9200	Of a kind used in the paper or like industries	40% <i>ad val</i>
	3809 9500	Of a kind used in the leather or like industries	50% <i>ad val</i>

2	3	4
28.10	Pickling preparations for metal surfaces, fluxes and other auxiliary preparations for soldering, brazing or welding, soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or nozzles	
3810.1000 -	Pickling preparations for metal surfaces, soldering, brazing or welding powders and pastes consisting of metal and other materials	60% ad val.
3810.5000 -	Other	60% ad val.
28.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	
	Anti-knock preparations:	
3811.1000	Based on lead compounds	70% ad val.
3811.9000 -	Other	70% ad val.
	Additives for lubricating oils:	
3811.2100	Containing petroleum distillate oils obtained from bituminous materials	70% ad val.
3811.2900	Other	70% ad val.
3811.9000	Other	70% ad val.
38.12	Prepared rubber accelerators, compound plasticisers for rubber or plastic, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	
3812.4000	Prepared rubber accelerators	70% ad val.
3812.2000 -	Compound plasticisers for rubber or plastics	70% ad val.
3812.3000 -	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	70% ad val.
38.13	Preparations and charges for fire-extinguishers, charged fire-extinguishing grenades	60% ad val.
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	50% ad val.
28.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	
	Suspension catalysts:	
3815.1100 -	With nickel or nickel compounds as the active substance	50% ad val.
3815.1900 --	With precious metal or precious metal compounds as the active substance	50% ad val.



	3815 1900 -	Other	50% <i>ad val</i>
	3815 4000	Other	50% <i>ad val</i>
3816	3816 0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38 01	60% <i>ad val</i>
3817		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27 07 or 28 02	
	3817 1000 -	Mixed alkylbenzenes	50% <i>ad val</i>
	3817 2000 -	Mixed alkyl-naphthalenes	50% <i>ad val</i>
3818	3818 0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	50% <i>ad val</i>
3819	3819 0000	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.	<i>ad val</i>
3820	3820 0000	Anti-freezing preparations and prepared deicing fluids.	50% <i>ad val</i>
3821	3821 0000	Prepared culture media for development of micro-organisms	10% <i>ad val</i>
3822	3822 0000	Composite diagnostic or laboratory reagents other than those of heading No. 30 02 or 30 05.	50% <i>ad val</i>
3823		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; residual products of the chemical or allied industries, not elsewhere specified or included	
	3823 1000 -	Prepared binders for foundry moulds or cores	50% <i>ad val</i>
	3823 2000 -	Naphthoic acids, their water-insoluble salts and their esters	60% <i>ad val</i>
	3823 3000 -	Non-agglomerated metal carbides mixed together or with metallic binders	60% <i>ad val</i>
	3823 4000 -	Prepared additives for cements, mortars or concretes	70% <i>ad val</i>
	3823 5000 -	Non-refractory mortars and concretes	60% <i>ad val</i>
	3823 6000 -	Sorbitol other than that of sub-heading No. 2905 4400	50% <i>ad val</i>
	3823 9000 -	Other	60% <i>ad val</i>
		1-PRIMARY FORMS	
3901		Polymers of ethylene, in primary forms	
	3901 1000	Polyethylene having a specific gravity of less than 0.94	60% <i>ad val</i>

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	Polyethylene having a specific gravity of 0.94 or less	60% net wt.
3904 3000	Ethyl vinyl acetate copolymers	60% net wt.
3905 3000	Other	60% net wt.
3907	<b>Polymers of propylene or of other olefins, in primary forms</b>	
3907 1000	Polypropylene	60% net wt.
3907 2000	Polysubutylene	60% net wt.
3907 3000	Propylene copolymers	60% net wt.
3907 9000	Other	60% net wt.
3908	<b>Polymers of styrene, in primary forms</b>	
-	Polystyrene	
3908 1000	Expandable	60% net wt.
3908 1500	Other	60% net wt.
3908 2000	Styrene acrylonitrile (SAN) copolymers	60% net wt.
3908 3000	Acrylonitrile-butadiene-styrene (ABS) copolymers	60% net wt.
3908 4000	Other	60% net wt.
3909	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms</b>	
3909 1000	Polyvinyl chloride, not mixed with any other	60% net wt.
3909 2000	Other polyvinyl chloride	
3909 2000	Not plasticised	60% net wt.
3909 2000	Plasticised	60% net wt.
3909 3000	Vinyl chloride-vinyl acetate copolymers	60% net wt.
3909 4000	Other vinyl chloride copolymers	60% net wt.
3909 5000	Vinylidene chloride polymers	60% net wt.
3909 6000	Fluoro polymers	
3909 6000	Polytetrafluoroethylene	60% net wt.
3909 6000	Other	60% net wt.
3910	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms, other vinyl polymers in primary forms</b>	
	<b>Polymers of vinyl acetate</b>	
3910 1000	Emulsion dispersion	60% net wt.
3910 2000	Other	60% net wt.
3910 3000	Polyvinyl alcohols, whether or not containing methyl vinyl ether groups	60% net wt.
3910 4000	Other	60% net wt.

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39.16	Acrylic polymers in primary forms	
3906 1000	Polymethyl methacrylate	60% ad val
3906 5000	Other	60% ad val
39.07	Polyurethanes, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	
3907 1000	Polyurethanes	60% ad val
3907 2000 -	Other polyethers	60% ad val
3907 3000	Epoxide resins	60% ad val
3907 4000 -	Polycarbonates	60% ad val
3907 5000 -	Alkyd resins	60% ad val
3907 6000 -	Polyethylene terephthalate	60% ad val
	Other polyesters	
3907 9100	Unsaturated	60% ad val
3907 9500 -	Other	60% ad val
39.08	Polyamides in primary forms	
3908 1000 -	Polyamide-6, 11, 12, 6,6, 6,9, 6,10 or 6,12	60% ad val
3908 9000 -	Other	60% ad val
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms	
3909 1000	Urea resins; thiourea resins	60% ad val
3909 2000 -	Me amine resins	60% ad val
3909 7000 -	Other amino resins	60% ad val
3909 4000	Phenolic resins	60% ad val
3909 5000 -	Polyurethanes	60% ad val
39.10	Silicones in primary forms	60% ad val
39.11	Petroleum resins, coumarone-indene resins, polystyrenes, polysulphides, polysulphates and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	
3911 1000	Petroleum resins, coumarone, styrene or coumarone-indene resins and polystyrenes	60% ad val
3911 9000 -	Other	60% ad val
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	
	Cellulose acetates	
3912 10	Non-plasticised	60% ad val

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	3912 1200	Plasticised,	60% ad val
	3912 2001 -	Cellulose nitrates (including celluloses)	60% ad val
		Cellulose ethers	
	3912 3100 -	Carboxymethyl cellulose and its salts	60% ad val
	3912 3500 -	Other	60% ad val
	3912 4000 -	Other	60% ad val
39 13		Natural polymers (for example, organic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
	3913 1000 -	Organic acid, its salts and esters	90% ad val
	3913 9000 -	Other	60% ad val
39 14	3914 0000	Ion-exchangers based on polymers of headings Nos. 39 01 to 39 13 in primary forms	60% ad val
		<b>WASTE, PARINGS AND SCRAP, SEMI-MANUFACTURED ARTICLES</b>	
39 15		<b>Waste, parings and scrap, of plastics</b>	
	3915 1000	Of polymers of ethylene	90% ad val
	3915 2000	Of polymers of styrene	90% ad val
	3915 3000 -	Of polymers of vinyl chloride	90% ad val
	3915 4000 -	Of other plastics	90% ad val
39 16		Monofilaments of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics	
	3916 1000 -	Of polymers of ethylene	90% ad val
	3916 2000	Of polymers of vinyl chloride	90% ad val
	3916 5000 -	Of other plastics	90% ad val
39 17		Tubes, pipes and hoses and fittings thereof (for example, joints, elbows, flanges), of plastics.	
	3917 1000 -	Artificial gut (surgical casings) of hardened protein or of cellulose acetates	90% ad val
		Tubes, pipes and hoses, rigid	
	3917 2100 -	Of polymers of ethylene	90% ad val
	3917 2200 -	Of polymers of polypropylene	90% ad val
	3917 2300 -	Of polymers of vinyl chloride	90% ad val
	3917 2900 -	Of other plastics	90% ad val

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	Other tubes, pipes and hoses		
3917 1100 - -	Flexible tubes, pipes and hoses having a minimum burst pressure of 25 k MPa	90% ad val	
3917 3200 - -	Other, not reinforced or otherwise combined with other materials without fittings	90% ad val	
3917 3300 - -	Other, not reinforced or otherwise combined with other materials with fittings	90% ad val	
3917 3900	Other	90% ad val	
3917 4000	Fittings	90% ad val	
3918	Floor coverings of plastics, whether or not self adhesive, in rolls or in the form of tiles; wall covering coverings of plastics, as defined in Note 9 to this Chapter		
3918 1000 -	Of polymers of vinyl chloride	90% ad val	
3918 9000 -	Of other plastics	90% ad val	
3919	Self adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
3919 1000 -	In roll of a width not exceeding 20 cm	90% ad val	
3919 9000 -	Other	90% ad val	
3920	Other plates, sheets, film, foil and strip, of plastics non-cellular and not reinforced laminated supported or similarly combined with other materials		
3920 1000	Of polymers of ethylene	90% ad val	
3920 2000	Of polymers of propylene	90% ad val	
3920 3000 -	Of polymers of styrene	90% ad val	
-	Of polymers of vinyl chloride		
3920 4100	Rigid	90% ad val	
3920 4200 -	Flexible	90% ad val	
-	Of acrylic polymers		
- -	Of polymethyl methacrylate		
3920 5110	Plates and sheets	90% ad val	
3920 5190 - -	Other	90% ad val	
-	Other		
3920 5810 -	Plates and sheets	90% ad val	
3920 5900	Other	90% ad val	

	Of polyetherates, alkyl resins, polyallyl esters or other polyesters	
3920 6100 -	Of polycarbonates	90% ad val
3920 6200 -	Of polyethylene terephthalate	90% ad val
3920 6300 -	Of unsaturated polyester	90% ad val
3920 6800 --	Of other polyesters	90% ad val
	Of cellulose or its chemical derivatives	
3920 7100 --	Of regenerated cellulose	90% ad val
3920 7200 -	Of vulcanised fibre	90% ad val
3920 7300 -	Of cellulose acetate	90% ad val
3920 7400 --	Of other cellulose derivatives	90% ad val
	Of other plastics	
3920 9100 -	Of polyethyl butyral	90% ad val
3920 9200 -	Of polyamides	90% ad val
3920 9300 --	Of amino resins	90% ad val
3920 9400 -	Of phenolic resins	90% ad val
3920 9500 --	Of other plastics	90% ad val
39 21	Other plates, sheets, film, foil and strip, of plastics	
	Of other	
3921 1100 -	Of polymers of styrene	90% ad val
3921 1200 --	Of polymers of vinyl chloride	90% ad val
3921 1300 --	Of polystyrenes	90% ad val
3921 1400 -	Of regenerated cellulose	90% ad val
3921 1500 -	Of other plastics	90% ad val
3921 9000 -	Other	90% ad val
39 22	Baths, shower-baths, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	
3922 1000 -	Baths, shower-baths and wash basins	90% ad val
3922 2000 -	Lavatory seats and covers	90% ad val
3922 5000 -	Other	90% ad val
39 23	Articles for the conveyance or parking of goods, of plastics; suitcases, vanity cases and other cases, of plastics	
3923 1000 -	Packages, crates and similar articles	90% ad val
	Sacks and bags (including cones)	

2	3	
1923,2100 --	Of polymers of ethylene	90% ad val
1923,2900 --	Of other plastics	90% ad val
1923,7000 -	Bottles, flasks and similar articles	50% ad val
1923,4000	Spectacles, bobbins and similar supports	70% ad val
1923,5000	Stoppers, corks caps and other closures	90% ad val
1923,9000	Other	90% ad val
39,24	Tableware, kitchenware, other household articles and toilet articles of plastics	
1924,1100	Tableware and kitchenware	90% ad val
1924,9000	Other	90% ad val
39,24	Builders' ware of plastics not elsewhere specified or included	
1925,1000 -	Reservoir tanks, vats and similar containers of a capacity exceeding 300 litres	90% ad val
1925,2000 -	Doors, windows and their frames and thresholds for doors	90% ad val
1925,7000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	90% ad val
1925,9000 -	Other	50% ad val
39,26	Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14	
-	Office machines, supplies	
3926,1010 ---	Plastic cases	50% ad val
3926,1020 ---	Punch binding strips	90% ad val
3926,1090 - -	Other	50% ad val
-	Articles of apparel and clothing accessories (including gloves)	
3926,2010 -	Surgical gloves	50% ad val
3926,2090 --	Other	90% ad val
3926,3000	Uppercases for furniture, coachwork or the like	50% ad val
3926,4000	Statuettes and other ornamental articles	50% ad val
-	Other	
3926,9000 ---	Drinking pens for poultry birds	50% ad val
3926,9020	Synthetic fibres for fishing nets	20% ad val
3926,9900	Plastic coats or raincoats and accessories thereof	0% ad val

2	3	4
3926 9041 -	Transmission, conveyor or elevator belts	70% ad val
3926 9050	Lathe machinery	90% ad val
3926 9060 -	Spungles	50% ad val
3926 9090 -	Other	90% ad val
40 01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
40 01 1000	Natural rubber latex, whether or not pre-vulcanised	30% ad val
	Natural rubber in other forms	
40 01 2100 -	Smoked sheets	30% ad val
40 01 2200 -	Technically specified natural rubber (TSNR)	70% ad val
40 01 2900 -	Other	30% ad val
40 01 3000	Balata, gutta-percha, guayule, chicle and similar natural gums	30% ad val
40 02	Synthetic rubber and facings derived from it in primary forms or in plates, sheets or strip, mixtures or any product of heading No. 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)	
40 02 1100 -	Latex	70% ad val
40 02 1900 -	Other	70% ad val
40 02 2000	Butadiene rubber (BR)	70% ad val
	Isobutylene-isoprene (butyl) rubber (IIR) - butadiene-isoprene rubber (BIR or BIIIR)	
40 02 3100 -	Isobutylene-isoprene (butyl) rubber (IIR)	70% ad val
40 02 3900 -	Other	70% ad val
	Chloroprene (chlorobutadiene) rubber (CR)	
40 02 4000	Latex	70% ad val
40 02 4900	Other	70% ad val
	Acrylonitrile-butadiene rubber (NBR)	
40 02 5100	Latex	70% ad val
40 02 5900 -	Other	70% ad val
40 02 6000	Isoprene rubber (PIR)	70% ad val
40 02 7000 -	Ethylene-propylene-non-conjugated diene rubber (EPDM)	70% ad val



	4002 8000	Mixtures of any product of heading No. 40 01 with any product of this heading	30% <i>ad val</i>
		Other	
	4002 9100 --	Latex	30% <i>ad val</i>
	4002 9900 --	Other	30% <i>ad val</i>
40 03	4003 0000	Reclaimed rubber in primary forms or in plates, sheets or strip	70% <i>ad val</i>
40 04	4004 0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	70% <i>ad val</i>
40 05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	
	4005 1000	Compounded with carbon black or silica	50% <i>ad val</i>
	4005 2000 -	Solutions; dispersions other than those of sub heading No. 4005 1000	50% <i>ad val</i>
		Other	
	4005 9100 --	Plates, sheets and strip	50% <i>ad val</i>
	4005 9900 --	Other	50% <i>ad val</i>
40 06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	
	4006 1000 -	"Camel-bark" strips for retreading rubber tyres	90% <i>ad val</i>
	4006 9000 -	Other	90% <i>ad val</i>
40 07	4007 0000	Vulcanised rubber thread and cord	90% <i>ad val</i>
40 08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	
		Of cellular rubber	
	4008 1000 --	Plates, sheets and strip	50% <i>ad val</i>
	4008 1900 --	Other	50% <i>ad val</i>
		Of non-cellular rubber	
	4008 2100	Plates, sheets and strip	90% <i>ad val</i>
	4008 2900 -	Other	90% <i>ad val</i>
40 09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	
	4009 1000	Not reinforced or otherwise combined with other materials, without fittings	50% <i>ad val</i>
	4009 5000 -	Reinforced or otherwise combined only with metal, without fittings	50% <i>ad val</i>

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	4009 1000	Reinforced or otherwise combined only with textile materials without fittings	90% <i>ad val</i>
	4009 4000	Reinforced or otherwise combined without fittings	50% <i>ad val</i>
	4009 9000 -	With fittings	50% <i>ad val</i>
40 10	Conveyor or transmission belts or belting of vulcanised rubber		
	4010 1000	Of trapezoidal cross section (V-belts and V belting)	70% <i>ad val</i>
		Other	
	4010 9100 -	Of a width exceeding 50 cm	70% <i>ad val</i>
	4010 9900	Other	70% <i>ad val</i>
40 11	New pneumatic tyres, of rubber		
	4011 1000	Of a kind used on motor cars (including station wagons and racing cars)	50% <i>ad val</i>
	4011 2000	Of a kind used on buses or lorries	80% <i>ad val</i>
	4011 5000 -	Of a kind used on aircraft	10% <i>ad val</i>
	4011 4000	Of a kind used on motorcycles	90% <i>ad val</i>
	4011 9000 -	Of a kind used on bicycles	50% <i>ad val</i>
		Other:	
		Having a "herring bone" or similar tread	
	4011 9100 ---	Of a kind used on agricultural tractors	20% <i>ad val</i>
	4011 9190 ---	Other	90% <i>ad val</i>
	--	Other:	
	4011 9910 ---	Continuous vertically striped tyres used on front wheels of agricultural tractors	20% <i>ad val</i>
	4011 9990	Other	50% <i>ad val</i>
40 12	Retreaded or used pneumatic tyres of rubber: solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber		
		Retreaded tyres	
	4012 1010 --	For aircrafts	10% <i>ad val</i>
	4012 1050 ---	Other	50% <i>ad val</i>
	4012 7000	Used pneumatic tyres	90% <i>ad val</i>
	4012 9000 -	Other	90% <i>ad val</i>
40 13	Inner tubes, of rubber		
	4013 1000 -	Of a kind used on motor car (including station wagons and racing cars) buses or lorries	50% <i>ad val</i>

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	4013 2000 -	Of a kind used on bicycles	90% <i>ad val</i>
	-	Other	
	4013 9010 ---	Of a kind used on agricultural tractors	20% <i>ad val</i>
	4013 9090 ---	Other	90% <i>ad val</i>
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	
	4014 1000 -	Sheath contraceptives	10% <i>ad val</i>
		Other	
	4014 9010	Hot water bottles	50% <i>ad val</i>
	4014 9090	Other	50% <i>ad val</i>
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	
		Gloves	
	4015 1100	Surgical	90% <i>ad val</i>
	4015 1500 -	Other	90% <i>ad val</i>
	4015 9000 -	Other	50% <i>ad val</i>
40.16		Other articles of vulcanised rubber other than hard rubber	
	4016 1000 -	Of cellular rubber	90% <i>ad val</i>
		Other	
	4016 9100 -	Floor covering and mats	50% <i>ad val</i>
	4016 9200 -	Erasers	50% <i>ad val</i>
	4016 9300 -	Gaskets, washers and other seals	50% <i>ad val</i>
	4016 9400	Boat or dock fenders, whether or not inflatable	90% <i>ad val</i>
	4016 9500 -	Other inflatable articles	90% <i>ad val</i>
	4016 9900	Other	50% <i>ad val</i>
40.17	4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	50% <i>ad val</i>
41.01		Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or leather prepared), whether or not detached or split	
	4101.1000 -	Whole hides and skins of bovine animals of a weight per skin not exceeding 5 kg when simply dried, 10 kg when dry salted or 14 kg when fresh, wet-salted or otherwise preserved	10% <i>ad val</i>

	Other hides and skins of bovine animals, fresh or wet-salted	
4101 2100 -	Whole	10% <i>ad val.</i>
4101 3200 -	Butts and bends	10% <i>ad val.</i>
4101 2900 -	Other	10% <i>ad val.</i>
4101 3000	Other hides and skins of bovine animals, otherwise preserved	10% <i>ad val.</i>
4101 4000 -	Hides and skins of equine animals	10% <i>ad val.</i>
41 02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter	
4102 1000 -	With wool on	10% <i>ad val.</i>
	Without wool on	
4102 2100	Pickled	10% <i>ad val.</i>
4102 2900 -	Other	10% <i>ad val.</i>
41 03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not tanned or split, other than those excluded by Note 1(b) or 1(c) to this Chapter	
4103 4000 -	Of goats or kids	10% <i>ad val.</i>
4103 5000 -	Of reptiles	10% <i>ad val.</i>
4103 5000	Other	10% <i>ad val.</i>
41 04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41 03 or 41 05	
4104 1000	Whole bovine skin leather, of a total surface area not exceeding 28 square feet (2.6 m <sup>2</sup> )	30% <i>ad val.</i>
	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split	
4104 2000	Bovine leather, vegetable pre-tanned	30% <i>ad val.</i>
4104 2200	Bovine leather, otherwise pre-tanned	30% <i>ad val.</i>
4104 2900 -	Other	30% <i>ad val.</i>
	Other bovine leather and equine leather, parchment-dressed or prepared after tanning	
4104 3100 -	Full grains and grain splits	30% <i>ad val.</i>
4104 3900 -	Other	30% <i>ad val.</i>

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41 05		Sheep or lamb skin leather, without wool on, other than leather of heading No. 41 08 or 41 09	
		Tanned or retanned but not further prepared, whether or not split	
	4105 1100 --	Vegetable pre-tanned	30% <i>ad val</i>
	4105 1200	Otherwise pre-tanned	20% <i>ad val</i>
	4105 1900	Other	20% <i>ad val</i>
	4105 2000	Parchment dressed or prepared after tanning	20% <i>ad val</i>
41 06		Goats or kid skin leather, without hair on, other than leather of heading No. 41 08 or 41 09	
		Tanned or retanned but not further prepared whether or not split	
	4106 1100 --	Vegetable pre-tanned	20% <i>ad val</i>
	4106 1200 --	Otherwise pre-tanned	20% <i>ad val</i>
	4106 1900 --	Other	20% <i>ad val</i>
	4106 2000	Parchment dressed or prepared after tanning	20% <i>ad val</i>
41 07		Leather of other animals, without hair on, other than leather of heading No. 41 08 or 41 09	
	4107 1000		90% <i>ad val</i>
		Of reptiles	
	4107 2100 --	Vegetable pre-tanned	50% <i>ad val</i>
	4107 2900	Other	50% <i>ad val</i>
	4107 5000 --	Of other animals	50% <i>ad val</i>
41 08	4108 0000	Chamois (including combination chamois) leather	90% <i>ad val</i>
41 09	4109 0000	Patent leather and patent laminated leather, metallised leather	90% <i>ad val</i>
41 10	4110 0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	50% <i>ad val</i>
41 11	4111 0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	50% <i>ad val</i>
42 01	4201 0000	Saddlery and harness for any animal (including traces, leads, knee pads, martlets, saddle cloths, saddle bags, dog coats and the like), of any material	50% <i>ad val</i>
42 02		Trunks, suit-cases, vanity-cases, cigarette-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map	

1	2	3	4
		cases, cigarette-cases, tobacco-pouches, tin-bags, sports bags, bottle-cases, jewellery boxes powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics or textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	
		Trunks, suit-cases, vanity cases, executive cases, brief-cases, school satchels and similar containers	
4202 1100 -		With outer surface of leather or composition leather or of patent leather	44% ad val
4202 1200 -		With outer surface of plastics or of textile materials	90% ad val
4202 1900 -		Other	90% ad val
		Handbags, whether or not with shoulder strap, including those without handle	
4202 2100 -		With outer surface of leather or composition leather or of patent leather	90% ad val
4202 2200 -		With outer surface of plastic sheeting or of textile materials	90% ad val
4202 2900 --		Other	90% ad val
		Articles of a kind normally carried in the pocket or in the handbag	
4202 3100 -		With outer surface of leather or composition leather or of patent leather	90% ad val
4202 3200 -		With outer surface of plastic sheeting or of textile materials	90% ad val
4202 3900 --		Other	90% ad val
		Other	
4202 9100 --		With outer surface of leather, of composition leather or of patent leather	90% ad val
4202 9200 -		With outer surface of plastic sheeting or of textile materials	90% ad val
4202 9900 --		Other	90% ad val
4203		Articles of apparel and clothing accessories, of leather or of composition leather	
4203 1000 -		Articles of apparel	90% ad val
		Gloves, mittens and mitts	
4203 2100 -		Specially designed for use in sports	90% ad val
4203 2900 -		Other	90% ad val
4203 3000 -		Belts and handbags	90% ad val

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	4203 4000	Other clothing accessories	50% ad val
42.04	4204 0000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	50% ad val
42.05	4205 0000	Other articles of leather or of composition leather	90% ad val
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	
	4206 0000	Catgut	90% ad val
	-	Others	
	4206 5010 ---	Tendons made up as machinery, bearing and accessories for machinery bearing	50% ad val
	4206 5050 --	Other	90% ad val
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 No. 41.01, 41.02 or 41.03	
	4301 1000	Of mink, whole, with or without head, tail or paws	90% ad val
	4301 2000 -	Of rabbit or hare, whole, with or without head, tail or paws	90% ad val
	4301 3000 -	Of lamb, the following: Astrakhan, Broadtail, Caracul, Pers and --- skins of lamb and an Chinese Mongolian or Tibetan lamb, whole with or without head, tail or paws	50% ad val
	4301 4000 -	Of beaver, whole, with or without head, tail or paws	90% ad val
	4301 5000	Of muskrat, whole, with or without head, tail or paws	90% ad val
	4301 6000	Of fox, whole, with or without head, tail or paws	50% ad val
	4301 7000	Of seal, whole, with or without head, tail or paws	50% ad val
	4301 8000 -	Other furskins, whole, with or without head, tail or paws	50% ad val
	4301 9000 -	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	90% ad val
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.01	
	-	Whole skins, with or without head, tail or paws, not assembled	
	4302 1100 --	Of mink	90% ad val
	4302 1200 --	Of rabbit or hare	90% ad val

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	4202 1700 --	Of lamb the following: Astakhar, Bencatril, Ceraul, Persian and similar lamb; deer, Chinese, Mongolian or Tibetan and	50% <i>ad val</i>
	4202 1800 --	Other	90% <i>ad val</i>
	4202 2000 -	Heads, tails, paws and other pieces or cuttings not assembled	90% <i>ad val</i>
	4202 3000 -	Whole skins and pieces or cuttings thereof, assembled	50% <i>ad val</i>
43 00		Articles of apparel, clothing accessories and other articles of furskin	
	4303 1000	Articles of apparel and clothing accessories	90% <i>ad val</i>
	4303 9000	Other	50% <i>ad val</i>
43 04		Artificial fur and articles thereof	
	4304 0000 ---	Artificial fur	50% <i>ad val</i>
	4304 0020 ---	Articles used for industrial purposes	50% <i>ad val</i>
	4304 0090 ---	Other	90% <i>ad val</i>
44 00		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 1000	Fuel wood, in logs or billets, in twigs, in faggots or in similar forms	40% <i>ad val</i>
		Wood in chips or particles	
	4401 2100 -	Coniferous	60% <i>ad val</i>
	4401 2200	Non-coniferous	60% <i>ad val</i>
	4401 3000	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	60% <i>ad val</i>
44 02	4402 0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	60% <i>ad val</i>
44 03		Wood in the rough, whether or not wrapped or bark or sapwood, or roughly squared	
		Treated with paint, sizing, creosote or other preservatives	
	4403 1000 ---	Teakwood	50% <i>ad val</i>
	4403 0900 -	Other	60% <i>ad val</i>
		Other coniferous	



	2	3	4
	4403 2010	Douglas fir	60% ad val
	4403 2050 ---	Other	60% ad val
	-	Other, of the following tropical woods	
	4403 3100 ---	Dark Red Meranti, Light Red Meranti and Meranti Bakau	60% ad val
	4403 3200	White Lauan, White Meranti, White Sersya, Yellow Meranti and Alan	60% ad val
	-	Keruing, Ramin, Kapur, Teak, longkong, Merbau Jelutong and Kempas	
	4403 3310	Teak	50% ad val
	4403 3350	Other	60% ad val
	4403 3400 --	Okoume, Okoume, Sape, Sipo, Acajou d'Afrique, Makore and Ireko	60% ad val
	4403 3500 --	Tamba, Mansonia, Ilomba, Dabeka, Limba and Azobe	60% ad val
		Other	
	4403 3510 -	Of Oak (Quercus spp.)	60% ad val
	4403 3520 --	Of beech (Fagus spp.)	60% ad val
	4403 3530 --	Other	60% ad val
<b>44.04</b>		<b>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</b>	
	4404 1000	Conifers	60% ad val
		Non-conifers	
	4404 2000 ---	Of teakwood	50% ad val
	4404 2050 ---	Other	60% ad val
<b>44.05</b>	<b>4405 0000</b>	<b>Wood wool; wood flour</b>	<b>60% ad val</b>
<b>44.06</b>		<b>Railway or tramway sleepers (cross-ties) of wood</b>	
		Not impregnated	
	4406 1010 ---	Of teakwood	50% ad val
	4406 1050 ---	Other	60% ad val
	-	Other	
	4406 5010 ---	Of teakwood	90% ad val
	4406 5090	Other	60% ad val

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44.02	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm		
4402 1000	Coniferous		60% ad val
	Of the following tropical woods:		
	Dark Red Meranti, Light Red Meranti, Meranti, Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramon, Kapur, Teak, Jorkong, Merbau, Iroko and kempas		
4402 2100	Teak		50% ad val
4402 2190	Other		60% ad val
4402 2200	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Maore, Iroko, Tamba, mansonia, Mouba, Dibeon, Limba and Azobe		60% ad val
4402 2300	Baboon, Mahogany (Swietenia spp.), Imbuia and Balau		60% ad val
	Other		
4402 9100	Of oak (Quercus spp.)		60% ad val
4402 9200	Of beech (Fagus spp.)		60% ad val
4402 9900	Other		60% ad val
44.08	Veneer sheets and sheets for plywood (whether or not planed) and other wood sawn lengthwise, sliced or peeled whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm.		
4408 1000	Coniferous		90% ad val
4408 2000	Of the following tropical woods, Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboon, Mahogany (Swietenia spp.), palissandre du Bresil and Bois de Rose femelle		90% ad val
4408 5000	Other		90% ad val
44.09	Wood (including strips and finzes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed		
4409 1000	Coniferous		60% ad val
4409 2000	Non coniferous		60% ad val
44.10	Particle board and similar board of wood or other lignous materials, whether or not agglomerated with resins or other organic binding substances		
4410 1000	Of wood		40% ad val

1	2	3	4
	4410 5000	Of other ligneous materials	50% <i>ad val</i>
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	
		Fibreboard of a density exceeding 0.6 g/cm <sup>3</sup>	
	4411.1100 --	Not mechanically worked or surface covered	60% <i>ad val</i>
	4411 1900	Other	60% <i>ad val</i>
		Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.6 g/cm <sup>3</sup>	
	4411 2100 --	Not mechanically worked or surface covered	60% <i>ad val</i>
	4411 2900	Other	60% <i>ad val</i>
		Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>	
	4411 3100 --	Not mechanically worked or surface covered	60% <i>ad val</i>
	4411 3900 --	Other	60% <i>ad val</i>
		Other	
	4411 5100	Not mechanically worked or surface covered	60% <i>ad val</i>
	4411 5900 --	Other	60% <i>ad val</i>
44.12		Plywood, veneered panels and similar laminated wood	
		Plywood consisting of sheets of wood, each ply not exceeding 6 mm thickness	
	4412 1100 --	With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Larar, Sipo, Lumba, Okoume, Aboche, Acajou d'Afrique, Sapelli, Roboen, Mahogany (Swietenia spp.), Palissandre du Bresl or Brese Rose femelle	50% <i>ad val</i>
	4412 1200 --	Other with at least one outer ply of non-coniferous wood	50% <i>ad val</i>
	4412 1900 --	Other	50% <i>ad val</i>
		Other with at least one outer ply of non-coniferous wood	
	4412 2100	Containing at least one layer of particle board	50% <i>ad val</i>
	4412 2900	Other	50% <i>ad val</i>
		Other	
	4412 5100 --	Containing at least one layer of particle board	50% <i>ad val</i>
	4412 5900 --	Other	50% <i>ad val</i>
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes	50% <i>ad val</i>

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44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	54% <i>ad val</i>
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	
	4415.1000 -	Cases, boxes, crates, drums and similar packings, cable drums	50% <i>ad val</i>
	4415.2000 -	Pallets, box pallets and other load boards	90% <i>ad val</i>
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	90% <i>ad val</i>
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood, boot or shoe lasts and trees, of wood.	
	4417.6000 -	Boat and shoe lasts	90% <i>ad val</i>
	4417.0000 -	Other	90% <i>ad val</i>
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	
	4418.1000 -	Windows: French windows and their frames	90% <i>ad val</i>
	4418.2000 -	Doors and their frames and thresholds	90% <i>ad val</i>
	4418.3000 -	Parquet panels	90% <i>ad val</i>
	4418.4000 -	Shuttering for concrete constructional work	90% <i>ad val</i>
	4418.5000 -	Shingles and shakes	90% <i>ad val</i>
	4418.9000 -	Other	90% <i>ad val</i>
44.19	4419.0000	Tableware and kitchenware, of wood.	90% <i>ad val</i>
44.20		Wood marquetry and inlaid wood, caskets and cases for jewellery or cutlery, and similar articles, of wood, statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	
	4420.1000 -	Statuettes and other ornaments, of wood	90% <i>ad val</i>
	4420.5000 -	Other	90% <i>ad val</i>
44.21		Other articles of wood	
	4421.1000 -	Cutlery hangers	90% <i>ad val</i>
		Others	
	4421.5000 -	Spools, bobbins, sewing thread reels and the like	90% <i>ad val</i>
	4421.9000 -	Other	90% <i>ad val</i>

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45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	
	4501 1000 -	Natural cork, or simply prepared	50% <i>ad val</i>
	4501 9000 -	Other	50% <i>ad val</i>
45.02	4502 0000	Natural cork, debarked or roughly square, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	50% <i>ad val</i>
45.03		Articles of natural cork	
	4503 1000 -	Corks and stoppers	50% <i>ad val</i>
	4503 9000 -	Other	50% <i>ad val</i>
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	
	4504 1000 -	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	50% <i>ad val</i>
	4504 9000 -	Other	50% <i>ad val</i>
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips, plaiting materials, plains 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)	
	4601 1000	Plaits and similar products of plaiting materials, whether or not assembled into strips	50% <i>ad val</i>
	4601 2000	Mats, matting and screens of vegetable materials	50% <i>ad val</i>
	-	Other	
	4601 9100 --	Of vegetable materials	50% <i>ad val</i>
	4601 9900 --	Other	50% <i>ad val</i>
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of luffah	
	4602 1000	Of vegetable materials	50% <i>ad val</i>
	4602 5000	Other	50% <i>ad val</i>
47.01	4701.0000	Mechanical wood pulp	20% <i>ad val</i>
47.02	4702.0000	Chemical wood pulp, dissolving grades	20% <i>ad val</i>
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
		Unbleached	
	4703 1100 --	Coniferous	20% <i>ad val</i>
	4703 1900	Non-coniferous	20% <i>ad val</i>

		Semi bleached or bleached:	
	4703 2100 --	Coniferous	20% <i>ad val</i>
	4703 2900	Non-coniferous	20% <i>ad val</i>
47.04		Chemical wood pulp, sulphite other than dissolving grades	
		Unbleached	
	4704 1100	Coniferous	20% <i>ad val</i>
	4704 1500	Non-coniferous	20% <i>ad val</i>
		Semi-bleached or bleached:	
	4704 2100 --	Coniferous	20% <i>ad val</i>
	4704 2900	Non-coniferous	20% <i>ad val</i>
47.05	4705 0000	Semi-chemical wood pulp	20% <i>ad val</i>
47.06		Pulp of other fibrous cellulosic materials	
	4706 1000	Cationic fines pulp	20% <i>ad val</i>
		Other:	
	4706 5000 --	Mechanical	20% <i>ad val</i>
	4706 9200 --	Chemical	20% <i>ad val</i>
	4706 9300	Semi-chemical	20% <i>ad val</i>
47.07		Waste and scrap of paper or paperboard	
	4707 1000	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	20% <i>ad val</i>
	4707 2000	Of other paper or paperboard made mainly of bleached chemical pulp not coloured in the mass	20% <i>ad val</i>
	4707 3000	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	20% <i>ad val</i>
	4707 9000	Other, including unsorted waste and scrap	20% <i>ad val</i>
48.01	4801 0000	Newsprint, in rolls or sheets	60% <i>ad val</i>
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 to 48.03; hand-made paper and paperboard.	
	4802 1000 --	Hand-made paper and paperboard	40% <i>ad val</i>
	4802 2000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	50% <i>ad val</i>

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	4802 1000 -	Carbonising base paper	50% <i>ad val</i>
	4802 4000 -	Wall paper base	60% <i>ad val</i>
		Other paper and paperboard not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	
	4802 5100 --	Weighing less than 40 g/m <sup>2</sup>	60% <i>ad val</i>
	4802 5200 --	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	60% <i>ad val</i>
	4802 5500 --	Weighing more than 150 g/m <sup>2</sup>	60% <i>ad val</i>
	4802 6000 -	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	60% <i>ad val</i>
48 03	4803 0000	Toilet or facial tissue stock, towel or napkin, circular 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 of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state	60% <i>ad val</i>
48 04		uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48 02 or 48 03	
		Kraftliner	
	4804 1100 -	Unbleached	60% <i>ad val</i>
	4804 1500 -	Other	60% <i>ad val</i>
	-	Sack kraft paper	
	4804 2100 --	Unbleached	60% <i>ad val</i>
		Other kraft paper and paperboard weighing less than 150 g/m <sup>2</sup> or less	
	4804 2900 --	Other	60% <i>ad val</i>
	4804 3100 -	Unbleached	60% <i>ad val</i>
	4804 3900 --	Other	60% <i>ad val</i>
		Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	
	4804 4100	Unbleached	60% <i>ad val</i>
	4804 4200 --	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	60% <i>ad val</i>
	4804 4500 --	Other	60% <i>ad val</i>

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		Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more	
	4804 5100 --	Unbleached	60% ad val
	4804 5200 --	Bleached uniformly throughout the mass and of which more than 5% by weight of the total fibre content consists of wood fibres obtained by a chemical process	60% ad val
	4804 5900 --	Other	60% ad val
48 64		Other uncoated paper and paperboard, in rolls or sheets	
	4805 1000 -	Semi-chemical lining paper (excluding medium)	60% ad val
		Multiplying paper and paperboard	
	4805 2100 -	Each layer bleached	60% ad val
	4805 2200 --	With only one outer layer bleached	60% ad val
	4805 2700	Having three or more layers of which only the two outer layers are bleached	60% ad val
	4805 2900	Other	60% ad val
	4805 3100	Simple wrapping paper	60% ad val
	4805 4000	Fibre paper and paperboard	60% ad val
	4805 5000 -	Fibre paper and paperboard	60% ad val
	4805 6000 -	Other paper and paperboard weighing 150 g/m <sup>2</sup> or less	60% ad val
	4805 7000	Other paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	60% ad val
	4805 8000	Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more	60% ad val
48 66		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent paper, in rolls or sheets	
	4806 1000	Vegetable parchment	60% ad val
	4806 2000	Greaseproof papers	60% ad val
	4806 3000	Tracing papers	60% ad val
	4806 4000	Glassine and other glazed transparent or translucent papers	60% ad val
48 67		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), one surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	
	4807 1000	Paper and paperboard, laminated internally with bitumen, tar or asphalt	60% ad val
		Other	



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	4807.9100	Straw paper and paperboard, whether or not covered with paper other than straw paper	60% <i>ad val</i>
	4807.9900	Other	60% <i>ad val</i>
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No 48.03 or 48.18.	
	4808.1000 -	Corrugated paper and paperboard, whether or not perforated	60% <i>ad val</i>
	4808.2000 -	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	60% <i>ad val</i>
	4808.3000	Other kraft paper, creped or crinkled, whether or not embossed or perforated	60% <i>ad val</i>
	4808.5000 -	Other	60% <i>ad val</i>
48.09		Carbon paper, self-copy paper and other copy or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	
	4809.1000	Carbon or surface copy or papers	60% <i>ad val</i>
	4809.2000 -	Self-copy paper	60% <i>ad val</i>
	4809.5000 -	Other	60% <i>ad val</i>
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 sheets.	
		Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process.	
	4810.1100 --	Weighting not more than 150 g/m <sup>2</sup>	60% <i>ad val</i>
	4810.1200 --	Weighting more than 150 g/m <sup>2</sup>	60% <i>ad val</i>
		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 process.	
	4810.2100 -	Light-weight coated paper	60% <i>ad val</i>
	4810.2900 --	Other	60% <i>ad val</i>
		Kraft paper and paperboard other than that of a kind used for writing, printing or other graphic purposes	

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	4810 3100	Reached 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 <sup>2</sup> or less	60% ad val
	4810 7200 --	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 <sup>2</sup>	60% ad val
	4810 3900 --	Other	60% ad val
		Other paper and paperboard	
	4810 9100	Multiply	60% ad val
	4810 9900 --	Other	60% ad val
48 11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48 03, 48 09, 48 10 or 48 18.	
	4811 1000 -	Tarred, bituminised or asphalted paper and paperboard	60% ad val
		Gummed or adhesive paper and paperboard	
	4811 2000 --	Self adhesive	60% ad val
	4811 2900	Other	60% ad val
		Paper and paperboard coated, impregnated or covered with plastic (excluding adhesives)	
	4811 2100	Bleached, weighing more than 150 g/m <sup>2</sup>	60% ad val
	4811 2900	Other	60% ad val
	4811 4000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	60% ad val
	4811 9000 -	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	60% ad val
48 12	4812 0000	Filter blocks, slabs and plates, of paper pulp	90% ad val
48 13		Cigarette paper, whether or not cut in size or in the form of booklets or tubes	
	4813 1000 -	In the form of booklets or tubes	90% ad val
	4813 2000 -	In rolls of a width not exceeding 5 cm	50% ad val
	4813 5000	Other	50% ad val
48 14		Wall paper and similar wall coverings, window transparencies of paper	
	4814 1000	paper	50% ad val

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	4814 2000 -	Wallpaper and similar wall coverings, consisting of paper creased or covered, on the face side with a grained, embossed, coloured design printed or otherwise decorated layer of plastics	90% <i>ad val</i>
	4814 3000 -	Wallpaper and similar wall coverings consisting of paper covered, on the face side, with plaiting material whether or not bound together in parallel strands or woven	90% <i>ad val</i>
	4814 5000 -	Other	90% <i>ad val</i>
48.15	4815 0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size	55% <i>ad val</i>
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicating stencils and offset plates, of paper, whether or not put up in boxes.	
	4816 1000 -	Carbon or similar copying papers	90% <i>ad val</i>
	4816 2000	Self-copy paper	90% <i>ad val</i>
	4816 3000	Duplicating stencils	90% <i>ad val</i>
	4816 5000 -	Other	90% <i>ad val</i>
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
	4817 1000	Envelopes	90% <i>ad val</i>
	4817 2000	Letter cards, plain post cards and correspondence cards	90% <i>ad val</i>
	4817 3000 -	Boxes, pouches, wallets and writing compendiums of paper or paperboard, containing an assortment of paper stationery	90% <i>ad val</i>
48.18		Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	
	4818 1000	Toilet paper	90% <i>ad val</i>
	4818 2000 -	Handkerchiefs, cleansing or facial tissues and towels	90% <i>ad val</i>
	4818 3000 -	Tablecloths and serviettes	90% <i>ad val</i>
	4818 4000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	90% <i>ad val</i>
	4818 5000	Articles of apparel and clothing accessories	90% <i>ad val</i>
	4818 6000	Other	90% <i>ad val</i>

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48.19	Carriers, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulosic fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
4819 1000	Carriers, boxes and cases, of corrugated paper or paperboard		50% <i>ad val</i>
4819 2000 -	For carrying carriers, boxes and cases, of non-corrugated paper or paperboard		50% <i>ad val</i>
4819 3000	Sacks and bags, having a base of a width of 40 cm or more		50% <i>ad val</i>
4819 4000 -	Other sacks and bags including cones		90% <i>ad val</i>
4819 5000 -	Other packing containers, including record sleeves		90% <i>ad val</i>
4819 6000 -	Box file, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like		90% <i>ad val</i>
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 others), 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 1000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		50% <i>ad val</i>
4820 2000 -	Exercise books		50% <i>ad val</i>
4820 3000	Binders (other than book covers), folders and file covers		50% <i>ad val</i>
	Manifold business forms and interleaved carbon sets		
4820 4000 ---	Credit card slips		Rs. 14/- per slip + 10% <i>ad val</i>
4820 4050 ---	Other		90% <i>ad val</i>
4820 5000	Albums for samples or for collections		50% <i>ad val</i>
4820 5050 -	Other		50% <i>ad val</i>
48.21	Paper or paperboard labels of all kinds, whether or not printed		
4821 1000	Printed		50% <i>ad val</i>
4821 5000	Other		50% <i>ad val</i>
48.22	Yabbins, aporns, caps and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
4822 1000	Of a kind used for winding textile yarn		50% <i>ad val</i>

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	4822 9000	Other	50% <i>ad val</i>
48 21		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.	
		Glued or adhesive paper, in strips or rolls	
	4823 1100 - -	Self-adhesive.	90% <i>ad val</i>
	4823 1500	Other	50% <i>ad val</i>
	4821 5500 -	Filter paper and paperboard	50% <i>ad val</i>
	4821 3000 -	Cards, not punched, for punch card machines, whether or not in strips	50% <i>ad val</i>
	4821 4000	Rolls, sheets and dials, printed for self recording apparatus	50% <i>ad val</i>
	-	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	
	4823 5100	Printed, embossed or perforated	90% <i>ad val</i>
	4821 5900 - -	Other	50% <i>ad val</i>
	4823 6000	Trays, dishes, plates cups and the like of paper or paperboard	50% <i>ad val</i>
	4821 7000	Moulded or pressed articles of paper pulp	50% <i>ad val</i>
		Other	
	4823 5010	Cards for Jacquard machines	90% <i>ad val</i>
	4821 9090 - - -	Other	50% <i>ad val</i>
49 01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	
	4901 1000 -	In single sheets, whether or not folded	Free
	-	Other	
	4901 9100 - -	Dictionaries and encyclopaedias, and serial instalments thereof.	Free
	4901 5900 - -	Other	Free
49 02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	
	4902 1000 -	Appearing at least four times a week	Free
	4902 9000	Other	Free
49 03	4903 5000	Children's picture, drawing or colouring books.	Free
49 04	4904 0000	Music, printed or in manuscript whether or not bound or illustrated	10% <i>ad val</i>

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49 05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
	4905 1000	Globes	10% <i>ad val</i>
		Other:	
	4905 5100 -	In book form	10% <i>ad val</i>
	4905 5900	Other	10% <i>ad val</i>
49 06	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 0010	Manuscripts	10% <i>ad val</i>
	4906 0090 ---	Other	10% <i>ad val</i>
49 07	Unused postage, revenue or similar stamp of current or new issue in the country to which they are destined; stamp impressed paper; banknotes; cheque forms; stock share or bond certificates and similar documents of title		
	4907 0010 -	Cheque books	Rs 1 per cheque + 10% <i>ad val</i>
	4907 0020 -	Stock, share, bond certificates and similar documents of title	50% <i>ad val</i>
	4907 0030 ---	Travellers cheques	Rs 1.40 per cheque + 10% <i>ad val</i>
	4907 0050 ---	Other	10% <i>ad val</i>
49 08	Transfers (decalcomanias).		
	4908 1000 -	Transfers (decalcomanias) variable	90% <i>ad val</i>
	4908 5000	Others	90% <i>ad val</i>
49 09	4909 0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	90% <i>ad val</i>
49 10	4910 0000	Calendars of any kind, printed, including calendar blocks	50% <i>ad val</i>
49 11	Other printed matter, including printed pictures and photographs		
	4911 1000 -	Trade advertising material, commercial catalogues and the like	10% <i>ad val</i>
		Other	

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	4911 9100	Posters, designs and photographs	50% <i>ad val</i>
	-	Other	
	4911 9910 ---	Posters, pamphlets and other printed material intended for tourist promotion issued under the auspices of the Government of the country within which travel is to be undertaken and are not primarily intended to advertise the services of any private tourist agency	10% <i>ad val</i>
	4911 9920 ---	Wall pictures such as are ordinarily used for instructional purposes and charts and diagrams for the study of sciences	10% <i>ad val</i>
	4911 9930 ---	Charts and schematic maps	10% <i>ad val</i>
	4911 9990	Other	90% <i>ad val</i>
50.01	5001 0000	Silk-worm cocoons suitable for reeling	30% <i>ad val</i>
50.02	5002 0000	Raw silk (non thrown),	90% <i>ad val</i>
50.03		Silk waste (including cocoons unsuitable for reeling yarn waste and gurretted stock),	
	5003 1000 -	Not carded or combed	90% <i>ad val</i>
	5003 9000 -	Other	90% <i>ad val</i>
50.04	5004 0000	Silk yarn (either than yarn spun from silk waste) not put up for retail sale	90% <i>ad val</i>
50.05	5005 0000	Yarn spun from silk waste not put up for retail sale	50% <i>ad val</i>
50.06	5006 0000	Silk yarn and yarn spun from silk waste, put up for retail sales; silk worm gut	50% <i>ad val</i>
50.07		Woven fabrics of silk or of silk waste	
	-	Fabrics of non silk	
	5007 1010 ---	Tafetta	50% <i>ad val</i>
	5007 1090	Other	40% <i>ad val</i>
	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than non silk	
	5007 2010	Tafetta	50% <i>ad val</i>
	5007 2090 ---	Other	50% <i>ad val</i>
	-	Other fabrics	
	5007 9010 ---	Tafetta	90% <i>ad val</i>
	5007 9090 ---	Other	90% <i>ad val</i>
51.01		Wool, not carded or combed	
		Greasy including fleece-washed wool	
	5101 1000	Shorn wool	10% <i>ad val</i>

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	5101 1900 -	Uncler	0% ad val
		Degreased, not carbonised	
	5101 2100 -	Shorn wool	10% ad val
	5101 2500 --	Other	10% ad val
	5101 1000	Carbonised	10% ad val
51 02		Fine or coarse animal hair, not carded or combed	
	5102 1000 -	Fine animal hair	30% ad val
	5102 2000	Coarse animal hair	30% ad val
51 03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	
	5103 1000	Waste of wool or of fine animal hair	30% ad val
	5103 2000	Other waste of wool or of fine animal hair	30% ad val
	5103 3000	Waste of coarse animal hair	30% ad val
51 04	5104.0000	Garnetted stock of wool or of fine or coarse animal hair	30% ad val
51 05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	
	5105, 0000 -	Carded wool	30% ad val
		Wool tops and other combed wool	
	5105 2100 --	Combed wool or fragments	30% ad val
	5105 2500 --	Other	30% ad val
	5105 3000	Fine animal hair, carded or combed	30% ad val
	5105 4000	Coarse animal hair, carded or combed	30% ad val
51 06		Yarn of carded wool, not put up for retail sale	
	-	Containing 85% or more by weight of wool	
	5106 1010 ---	Not exceeding 22/5 decitex	10% ad val
	5106 1050 ---	Other	30% ad val
		Containing less than 85% by weight of wool	
	5106 2010 ---	Not exceeding 22/4 decitex	10% ad val
	5106 2050 ---	Other	30% ad val
51 07		Yarn of combed wool, not put up for retail sale	
	5107, 0000 -	Containing 85% or more by weight of wool	
	5107 1010 ---	Not exceeding 12/6 decitex	10% ad val
	5107 1050 --	Other	30% ad val



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	-	Containing less than 85% by weight of wool	
	5105 2010 ---	Not exceeding 1265 dec tex	10% <i>ad val</i>
	5107 2090 ---	Other	10% <i>ad val</i>
51.06		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
	5106 0000	Carded	90% <i>ad val</i>
	5106 2000 -	Combed	90% <i>ad val</i>
51.09		Yarn of wool or of fine animal hair, put up for retail sale	
	5109 1000	Containing 85% or more by weight of wool or of fine animal hair	90% <i>ad val</i>
	5109 9000	Other	90% <i>ad val</i>
51.10	5110 0000	Yarn of coarse animal hair or of horse-hair (including groomed horsehair yarn), whether or not put up for retail sale	90% <i>ad val</i>
41.11		Woven fabrics of carded wool or of carded fine animal hair	
		Containing 85% or more by weight of wool or of fine animal hair	
	5111 1100 ---	Of a weight not exceeding 200 g/m <sup>2</sup>	90% <i>ad val</i>
	5111 1900 --	Other	90% <i>ad val</i>
	5111 2000 -	Other, mixed mainly or solely with man-made filaments	90% <i>ad val</i>
	5111 3000 -	Other, mixed mainly or solely with man-made staple fibres	90% <i>ad val</i>
	5111 9000	Other	90% <i>ad val</i>
51.12		Woven fabrics of combed wool or of combed fine animal hair	
		Containing 85% or more by weight of wool or of fine animal hair	
	5112 1100 -	Of a weight not exceeding 200 g/m <sup>2</sup>	90% <i>ad val</i>
	5112 1900 --	Other	90% <i>ad val</i>
	5112 2000	Other, mixed mainly or solely with man-made filaments	90% <i>ad val</i>
	5112 3000 -	Other, mixed mainly or solely with man-made staple fibres	90% <i>ad val</i>
	5112 9000 -	Other	90% <i>ad val</i>
51.13	5113 0000	Woven fabrics of coarse animal hair or of horsehair	90% <i>ad val</i>
52.01	5201 0000	Cotton, not carded or combed	10% <i>ad val</i>

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52 02	Cotton waste (including yarn waste and granulated stock)		
	5202 1000	Yarn waste (including thread waste)	50% ad val
		Other	
	5202 9100 --	Granulated stock	40% ad val
	5202 9900 --	Other	50% ad val
52 03	5203 0000	Cotton, carded or combed	50% ad val.
52 04	Cotton sewing thread, whether or not put up for retail sale		
	-	Not put up for retail sale	
	5204 1100	Containing 85% or more by weight of cotton	40% ad val
	5204 1900 --	Other	40% ad val
	5204 2000 -	Put up for retail sale	50% ad val
52 05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale		
	-	Single yarn, of 1 combed fibres	
	5205 1 00	Measuring 714 29 decitex or more (not exceeding 14 metric number)	50% ad val
	5205 1 200 --	Measuring less than 714 29 decitex but not less than 232 56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	50% ad val
	5205 1 300 --	Measuring less than 232 56 decitex but not less than 192 31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	40% ad val
	5205 1 400 --	Measuring less than 192 31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	50% ad val
	5205 1 500 --	Measuring less than 125 decitex (exceeding 80 metric number)	40% ad val
		Single yarn, of combed fibres	
	5205 2100	Measuring 714 29 decitex or more (not exceeding 14 metric number)	50% ad val
	5205 2200	Measuring less than 714 29 decitex but not less than 232 56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	50% ad val
	5205 2300 --	Measuring less than 232 56 decitex but not less than 192 31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	50% ad val
	5205 2400 --	Measuring less than 192 31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	50% ad val

1	2	3	4
5205.2500 -	Measuring less than 125 decitex (exceeding 80 metric number)		50% ad val
	Multiple (folded) or cabled yarn, of uncombed fibres.		
5205.3100 --	Measuring per single yarn 514.29 decitex or more (not exceeding 14 metric number per single yarn)		50% ad val
5205.3200	Measuring per single yarn less than 514.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 42 metric number per single yarn)		50% ad val
5205.3300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 42 metric number but not exceeding 52 metric number per single yarn)		50% ad val
5205.3400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		50% ad val
5205.3500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		40% ad val
	Multiple (folded) or cabled yarn, of combed fibres:		
5205.4100 -	Measuring per single yarn 514.29 decitex or more (not exceeding 14 metric number per single yarn)		50% ad val
5205.4200 --	Measuring per single yarn less than 514.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 42 metric number per single yarn)		50% ad val
5205.4300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 42 metric number but not exceeding 52 metric number per single yarn)		50% ad val
5205.4400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		50% ad val
5205.4500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		50% ad val
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.		
	Single yarn of uncombed fibres		
5206.1100 --	Measuring 514.29 decitex or more (not exceeding 14 metric number)		50% ad val
5206.1200	Measuring less than 514.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 42 metric number)		50% ad val

1	2	3	4
	5206 1300 --	Measuring less than 232.56 decitex but not less than 192.71 decitex (exceeding 43 metric number but not exceeding 52 metric number)	50% <i>ad val</i>
	5206 1400	Measuring less than 192.71 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	50% <i>ad val</i>
	5206 1500 --	Measuring less than 125 decitex (exceeding 80 metric number)	50% <i>ad val</i>
		Single yarn, of combed fibres	
	5206 2100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number)	50% <i>ad val</i>
	5206 2200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 43 metric number but not exceeding 52 metric number)	50% <i>ad val</i>
	5206 2300	Measuring less than 232.56 decitex but not less than 192.71 decitex (exceeding 43 metric number but not exceeding 52 metric number)	50% <i>ad val</i>
	5206 2400	Measuring less than 192.71 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	50% <i>ad val</i>
	5206 2500 --	Measuring less than 192.71 decitex (exceeding 52 metric number)	50% <i>ad val</i>
		Multiple (if 'ced' or 'cable' yarn, of uncombed fibres)	
	5206 3100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	50% <i>ad val</i>
	5206 3200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	50% <i>ad val</i>
	5206 3300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.71 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	50% <i>ad val</i>
	5206 3400 --	Measuring per single yarn less than 192.71 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	50% <i>ad val</i>
	5206 3500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	50% <i>ad val</i>
		Multiple (if 'ced' or 'cable' yarn, of combed fibres)	
	5206 4100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	50% <i>ad val</i>

1	2	3	4
	5206 4200 -	Measuring per single yarn less than 714 29 decitex but not less than 232 56 decitex (exceeding 14 metric number but not exceeding 42 metric number per single yarn)	90% ad val
	5206 4300 -	Measuring per single yarn less than 712 56 decitex but not less than 192 31 decitex (exceeding 42 metric number but not exceeding 52 metric number per single yarn)	90% ad val
	5206 4400 -	Measuring per single yarn less than 192 31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	90% ad val
	5206 4500 -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	90% ad val
52.07	Cotton yarn (other than sewing thread) put up for retail sale		
	5207 1000	Containing 84% or more by weight of cotton	50% ad val
	5207 9000 -	Other	50% ad val
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup>		
	Unbleached		
	5208 1100 -	Plain weave weighing not more than 100 g/m <sup>2</sup>	90% ad val
	5208 1200 -	Plain weave weighing more than 100 g/m <sup>2</sup>	90% ad val
	5208 1300 -	2 thread or 4 thread twill, including cross twill	90% ad val
	5208 1900 -	Other fabrics	90% ad val
	Beached		
	5208 2100	Plain weave weighing not more than 100 g/m <sup>2</sup>	90% ad val
	5208 2200	Plain weave weighing more than 100 g/m <sup>2</sup>	90% ad val
	5208 2300	2 thread or 4 thread twill, including cross twill	90% ad val
	5208 2900 -	Other fabrics	90% ad val
	Dyed		
	5208 3100 -	Plain weave weighing not more than 100 g/m <sup>2</sup>	90% ad val
	5208 3200	Plain weave weighing more than 100 g/m <sup>2</sup>	90% ad val
	5208 3300	2 thread or 4 thread twill, including cross twill	90% ad val
	5208 3900 -	Other fabrics	90% ad val
	Of yarns of different colours		
	5208 4100	Plain weave weighing not more than 100 g/m <sup>2</sup>	90% ad val
	5208 4200 -	Plain weave weighing more than 100 g/m <sup>2</sup>	90% ad val

2	1	3
5208 4100 --	3 thread or 4 thread twill, including cross twill	90% <i>ad val</i>
5208 4900 --	Other fabrics	50% <i>ad val</i>
	<b>Printed</b>	
5208 5100	Plain weave, weighing not more than 100 g/m <sup>2</sup>	
5208 5200 --	Plain weave, weighing more than 100 g/m <sup>2</sup>	90% <i>ad val</i>
5208 5300	3 thread or 4 thread twill, including cross twill	90% <i>ad val</i>
5208 5900 --	Other fabrics	50% <i>ad val</i>
52 09	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup></b>	
	<b>Unbleached</b>	
5209 1100 --	Plain weave	50% <i>ad val</i>
5209 1200	3 thread or 4-thread twill, including cross twill	50% <i>ad val</i>
5209 1900 --	Other fabrics	90% <i>ad val</i>
	<b>Reached</b>	
5209 2100 --	Plain weave	50% <i>ad val</i>
5209 2200 --	3-thread or 4-thread twill, including cross twill	50% <i>ad val</i>
5209 2900 --	Other fabrics	90% <i>ad val</i>
	<b>Dyed</b>	
5209 3100	Plain weave	50% <i>ad val</i>
5209 3200	3 thread or 4-thread twill, including cross twill	50% <i>ad val</i>
5209 3900 --	Other fabrics	90% <i>ad val</i>
	<b>Of yarns of different colours</b>	
5209 4100 --	Plain weave	50% <i>ad val</i>
5209 4200 --	Denim	90% <i>ad val</i>
5209 4900 --	Other fabrics of 3 thread or 4-thread twill, including cross twill	90% <i>ad val</i>
5209 4900 --	Other fabrics	50% <i>ad val</i>
	<b>Printed</b>	
5209 5100 --	Plain weave	90% <i>ad val</i>
5209 5200 --	3 thread or 4 thread twill, including cross twill	50% <i>ad val</i>
5209 5900	Other fabrics	90% <i>ad val</i>

2	3	4
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> .	
	Linchgarh	
5210 1100 --	Plain weave	90% <i>ad val</i>
5210 200 --	3-thread or 4-thread twill including cross twill	90% <i>ad val</i>
5210 3500 --	Other fabrics	90% <i>ad val</i>
	Bleached:	
5210 2100 --	Plain weave	90% <i>ad val</i>
5210 2200 --	3-thread or 4-thread twill including cross twill	90% <i>ad val</i>
5210 2900 -	Other fabrics	90% <i>ad val</i>
	Dyed:	
5210 3 00 --	Plain weave	90% <i>ad val</i>
5210 3200 --	3-thread or 4-thread twill, including cross twill	90% <i>ad val</i>
5210 3900 -	Other fabrics	90% <i>ad val</i>
	Of yarns of different colours	
5210 4100 --	Plain weave	90% <i>ad val</i>
5210 4200 --	3-thread or 4-thread twill including cross twill	90% <i>ad val</i>
5210 4900 --	Other fabrics	90% <i>ad val</i>
	Printed:	
5210 5100 --	Plain weave	90% <i>ad val</i>
5210 5200 --	3-thread or 4-thread twill, including cross twill	90% <i>ad val</i>
5210 5900 --	Other fabrics	90% <i>ad val</i>
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .	
	Unbleached	
5211 1100 --	Plain weave	90% <i>ad val</i>
5211 1200 --	3-thread or 4-thread twill including cross twill	90% <i>ad val</i>
5211 1500 --	Other fabrics	90% <i>ad val</i>
	Bleached	
5211 2100 --	Plain weave	90% <i>ad val</i>
5211 2200 --	3-thread or 4-thread twill, including cross twill	90% <i>ad val</i>
5211 2900 --	Other fabrics	90% <i>ad val</i>
	Denims	90% <i>ad val</i>

1	2	3	4
	5211 3200 --	3-thread or 4-thread twill (including cross twill)	90% ad val
	5211 3500 --	Other fabrics	90% ad val
		Of yarns of different colours	
	5211 4100 --	Plain weaves	90% ad val
	5211 4200 --	Denim	90% ad val
	5211 4300 --	3-thread or 4-thread twill (including cross twill)	90% ad val
	5211 4500 --	Other fabrics	90% ad val
		Printed	
	5211 5100 --	Plain weaves	90% ad val
	5211 5200 --	3-thread or 4-thread twill (including cross twill)	90% ad val
	5211 5500 --	Other fabrics	90% ad val
52,12		Other woven fabrics of cotton	
		Weight not more than 200 g/m <sup>2</sup>	
	5212 1100 --	Unbleached	90% ad val
	5212 1200 --	Bleached	90% ad val
	5212 1300 --	Dyed	50% ad val
	5212 1400 --	Of yarns of different colours	90% ad val
	5212 1500 --	Printed	90% ad val
		Weighting more than 200 g/m <sup>2</sup>	
	5212 2100 --	Unbleached	90% ad val
	5212 2200 --	Bleached	90% ad val
	5212 2300 --	Dyed	90% ad val
	5212 2400 --	Of yarns of different colours	50% ad val
	5212 2500 --	Printed	50% ad val
53,01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	
	5301 1000 --	Flax raw or retted	70% ad val
		Flax, broken, scutched, hackled or otherwise processed, but not spun	
	5301 2100 --	Broken or scutched	70% ad val
	5301 2900 --	Other	50% ad val
	5301 3000 --	Flax tow and waste	50% ad val



1	2	4
51.02	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)	
5102 1000 -	True hemp raw or retted	50% <i>ad val</i>
5102 9000	Other	50% <i>ad val</i>
53.01	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)	
5301 1000	Jute and other textile bast fibres raw or retted	10% <i>ad val</i>
5301 9000	Other	10% <i>ad val</i>
53.04	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	
5304 1000 -	Sisal and other textile fibres of the genus <i>Agave</i> , raw	10% <i>ad val</i>
5304 9000 -	Other	10% <i>ad val</i>
53.05	Coconut, shaga (marila hemp or <i>Musa textilis</i> Nees), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste and garnetted stock).	
	(Of coconut, (coir))	
5305 1000	Raw	10% <i>ad val</i>
5305 1900 -	Other,	10% <i>ad val</i>
	(Of abaca)	
5305 2100 -	Raw	50% <i>ad val</i>
5305 2900 -	Other	50% <i>ad val</i>
	Other	
5305 9100 -	Raw	50% <i>ad val</i>
5305 9900	Other	10% <i>ad val</i>
53.06	Flax yarn	
5306 1000	Single	50% <i>ad val</i>
5306 2000 -	Multiple (folded) or cabled	50% <i>ad val</i>
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.	
5307 1000	Single	50% <i>ad val</i>
5307 2000	Multiple (folded) or cabled	50% <i>ad val</i>
53.08	Yarn of other vegetable textile fibres; paper yarn	
5308 1000	Coir yarn	50% <i>ad val</i>

	5308 2000 -	Tene hump yarn	50% ad val
	5308 3000 -	Paper yarn	50% ad val
	5308 9000	Other	50% ad val
53 06	Woven fabrics of flax.		
	Containing 85% or more by weight of flax:		
	5309 1100 -	Unbleached or bleached	50% ad val
	5309 1900	Other	90% ad val
	-	Containing less than 85% by weight of flax:	
	5309 2100	Unbleached or bleached	50% ad val
	5309 2900 --	Other	90% ad val
53 10	Woven fabrics of jute or of other textile bast fibres of heading No. 53 03		
	5310 1000	Unbleached	90% ad val
	5310 9000	Other	50% ad val
53 11	5311 0000	Woven fabrics of other vegetable textile fibres: woven fabrics of paper yarn	
54 01	Sewing thread of man-made filaments whether or not put up for retail sale		
	5401 1000	Of synthetic filaments	Rs 24 per kg + 10% ad val
	5401 2000	Of artificial filaments	Rs 16 per kg + 10% ad val
54 02	Synthetic filaments yarn (other than sewing thread) not put up for retail sale, including synthetic monofilaments of less than 67 decitex		
	5402 1000	High tenacity yarn of nylon or other polyamide	Rs 26 per kg + 10% ad val
	5402 2000	High tenacity yarn of polyesters.	Rs 26 per kg + 10% ad val
	Textured yarn:		
	5402 3100	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Rs 26 per kg + 10% ad val
	5402 3200 --	Of nylon or other polyamides, measuring per single yarn more than 50 tex	Rs 26 per kg + 10% ad val
	5402 3300	Of polyesters	Rs 26 per kg + 10% ad val
	5402 3900 -	Other	Rs 26 per kg + 10% ad val

2	3	4
-	Other yarn, single untwisted or with a twist not exceeding 50 turns per metre	
5402 4100 --	Of nylon or other polyamides	Rs 36 per kg + 10% <i>ad val</i>
5402 4200 -	Of polyesters, partially oriente	Rs 36 per kg + 6% <i>ad val</i>
5402 4300	Of polyesters, other	Rs 36 per kg + 6% <i>ad val</i>
5402 4900 --	Other	Rs 36 per kg + 10% <i>ad val</i>
-	Other yarn, single with a twist exceeding 50 turns per metre	
5402 5100	Of nylon or other polyamides	Rs 36 per kg + 6% <i>ad val</i>
5402 5200 --	Of polyesters	Rs 36 per kg + 6% <i>ad val</i>
5402 5900	Other	Rs 36 per kg + 10% <i>ad val</i>
-	Other yarn, multiple (folded) or cable	
5402 6100	Of nylon or other polyamides	Rs 36 per kg + 10% <i>ad val</i>
5402 6200	Of polyesters	Rs 36 per kg + 6% <i>ad val</i>
5402 6900 --	Other	Rs 36 per kg + 10% <i>ad val</i>
54 63	Artificial filament yarn (other than sewing thread) not put up for retail sale including artificial monofilament of less than 67 decitex	
5403 6000	High tenacity yarn of viscose rayon	Rs 36 per kg + 10% <i>ad val</i>
5403 7000	Textured Yarn	Rs 36 per kg + 6% <i>ad val</i>
-	Other yarn, single	
5403 8100 --	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Rs 36 per kg + 10% <i>ad val</i>
5403 8500	Of viscose rayon, with a twist exceeding 120 turns per metre	Rs 36 per kg + 14% <i>ad val</i>
5403 9300 --	Of cellulosic acetate	Rs 36 per kg + 10% <i>ad val</i>
5403 9400 -	Other	Rs 36 per kg + 10% <i>ad val</i>

	Other yarn: notuple (folded) or ribbed	
5403 4100	Of viscose rayon	Rs 76 per kg + 10% ad val
5403 4200 -	Of cellulose acetate	Rs 76 per kg + 10% ad val
5403 4900 -	Other	Rs 36 per kg + 10% ad val
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) or synthetic materials of an apparent width not exceeding 4 mm	
5404 1000	Monofilament	45% ad val
-	Other	
5404 9010 ---	Yarn and strip of a width not exceeding 5 mm consisting of a core of plastic film whether or not coated with aluminium dust sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic materials or covered by means of artificial or other materials on one or both sides	50% ad val
5404 4190 - -	Other	70% ad val
54 05	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 4 mm.	
5405 0010	Yarn and strip of a width not exceeding 5 mm consisting of a core of plastic film whether or not coated with aluminium dust sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic materials or covered by means of artificial or other materials on one or both sides	50% ad val
5405 0090 ---	Other	50% ad val
54 06	Man made filament yarn (other than sewing thread), put up for retail sale	
5406 1000	Synthetic filament yarn	Rs 76 per kg + 10% ad val
5406 5000	Artificial filament yarn	Rs 36 per kg + 10% ad val
54 07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54 04	
5407 1000 -	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	50% ad val
5407 2000	Woven fabrics obtained from strip or the like	45% ad val
5407 3000 -	Fabrics specified in Note 9 to Section XI	00% ad val

2

3

4

-	Other woven fabrics containing 85% or more by weight of filaments of nylon or other polyamides	
5407 4100	Unbleached or bleached	91% <i>ad val</i>
5407 4200 --	Dyed	90% <i>ad val</i>
5407 4300	Of yarns of different colours	90% <i>ad val</i>
5407 4400	Printed	90% <i>ad val</i>
-	Other woven fabrics containing 85% or more by weight of textured polyester filaments:	
5407 5100 -	Unbleached or bleached	90% <i>ad val</i>
5407 5200	Dyed	90% <i>ad val</i>
5407 5300	Of yarns of different colours	90% <i>ad val</i>
5407 5400 --	Printed	90% <i>ad val</i>
5407 6000 -	Other woven fabrics containing 85% or more by weight of textured polyester filaments	90% <i>ad val</i>
-	Other woven fabrics containing 85% or more by weight of synthetic filament:	
5407 7100	Unbleached or bleached	90% <i>ad val</i>
5407 7200 --	Dyed	90% <i>ad val</i>
5407 7300 -	Of yarns of different colours	90% <i>ad val</i>
5407 7400 --	Printed colours	90% <i>ad val</i>
-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	
5407 8100 --	Unbleached or bleached	90% <i>ad val</i>
5407 8200 -	Dyed	90% <i>ad val</i>
5407 8300 --	Of yarns of different colours	90% <i>ad val</i>
5407 8400	Printed	90% <i>ad val</i>
-	Other woven fabrics	
5407 9100	Unbleached or bleached	90% <i>ad val</i>
5407 9200	Dyed	90% <i>ad val</i>
5407 9300 --	Of yarns of different colours	90% <i>ad val</i>
5407 9400 --	Printed	90% <i>ad val</i>

1	2	3
54 06	Woven fabrics of artificial filament yarn, including woven fabrics obtained from material of heading No. 54 05	
5406 1000 -	Woven fabrics obtained from high tenacity yarn, of viscose rayon	50% <i>ad val</i>
	Other woven fabrics containing 85% or more by weight of artificial filament or staple or the like	
5406 2100 --	Unbleached or bleached	90% <i>ad val</i>
5406 2200 --	Dyed	90% <i>ad val</i>
5406 2300 --	Of yarns of different colour	90% <i>ad val</i>
5406 2400 --	Printed	90% <i>ad val</i>
	Other woven fabrics	
5406 3100 --	Unbleached or bleached	90% <i>ad val</i>
5406 3200 --	Dyed	90% <i>ad val</i>
5406 3300 --	Of yarns of different colour	90% <i>ad val</i>
5406 3400 --	Printed	90% <i>ad val</i>
55.01	Synthetic filament tow	
5501 1000	Of nylon or other polyamides	Rs. 5 per kg + 10% <i>ad val</i>
5501 2000	Of polyesters	Rs. 5 per kg + 10% <i>ad val</i>
5501 3000 -	Acrylic or modacrylic	Rs. 18 per kg + 10% <i>ad val</i>
5501 4000	Other	Rs. 18 per kg + 10% <i>ad val</i>
55 02	Artificial filament tow	Rs. 5 per kg + 10% <i>ad val</i>
55 03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning	
5503 1000	Of nylon or other polyamides	Rs. 5 per kg + 10% <i>ad val</i>
5503 2000	Of polyesters	Rs. 5 per kg + 10% <i>ad val</i>
5503 3000	Acrylic or modacrylic	Rs. 18 per kg + 10% <i>ad val</i>
5503 4000	Of polypropylene	Rs. 18 per kg + 10% <i>ad val</i>
5503 9000	Other	Rs. 5 per kg + 10% <i>ad val</i>

			d
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning		
5504 1000 -	Of viscose rayon	Rs. 5 per kg + 10% ad val.	
5504 9000 -	Other	Rs. 5 per kg + 10% ad val.	
55.05	Waste (including noils, yarn waste and garmented stock) of man made fibres		
5505 1000 -	Of synthetic fibres	Rs. 18 per kg + 0% ad val.	
5505 2000 -	Of artificial fibres	Rs. 18 per kg + 10% ad val.	
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning		
5506 1000 -	Of nylon or other polyamides	Rs. 5 per kg 10% ad val.	
5506 2000 -	Of polyesters	Rs. 15 per kg + 14% ad val.	
5506 3000 -	Acrylic or modacrylic	Rs. 15 per kg + 10% ad val.	
5506 9000 -	Other	Rs. 18 per kg + 0% ad val.	
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Rs. 18 per kg + 10% ad val.	
55.08	Sewing thread of man made staple fibres whether or not put up for retail sale		
5508 1000 -	Of synthetic staple fibres	Rs. 36 per kg + 0% ad val.	
5508 2000 -	Of artificial staple fibres	Rs. 36 per kg + 10% ad val.	
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		
	Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509 1100 -	Single yarn	Rs. 34 per kg + 10% ad val.	
5509 1200 -	Multiple (folded) or cabled yarn	Rs. 36 per kg 0% ad val.	
	Containing 85% or more by weight of polyester staple fibres		
5509 2100 -	Single yarn	Rs. 36 per kg + 10% ad val.	

	3	4
5509 3000 --	Multiple (folded) or cabled yarn	Rs 16 per kg + 10% <i>ad val</i>
	Containing 85% or more by weight of acrylic or modacrylic fibres	
5509 3100 --	Single yarn	Rs 16 per kg + 10% <i>ad val</i>
5509 3500 --	Multiple (folded) or cabled yarn	Rs 16 per kg + 10% <i>ad val</i>
	Other yarn containing 85% or more by weight of synthetic staple fibres	
5509 4100 --	Single yarn	Rs 16 per kg + 10% <i>ad val</i>
5509 4200 --	Multiple (folded) or cabled yarn	Rs 16 per kg + 10% <i>ad val</i>
	Other yarn of polyester staple fibres	
5509 5100 --	Mixed mainly or solely with artificial staple fibres	Rs 16 per kg + 10% <i>ad val</i>
5509 5200 --	Mixed mainly or solely with wool or fine animal hair	Rs 16 per kg + 10% <i>ad val</i>
5509 5300 --	Mixed mainly or solely with cotton	Rs 16 per kg + 10% <i>ad val</i>
5509 5900 --	Other	Rs 16 per kg + 10% <i>ad val</i>
	Other yarn of acrylic or modacrylic staple fibres	
5509 6100 --	Mixed mainly or solely with wool or fine animal hair	Rs 16 per kg + 10% <i>ad val</i>
5509 6200 --	Mixed mainly or solely with cotton	Rs 16 per kg + 10% <i>ad val</i>
5509 6500 --	Other	Rs 16 per kg + 10% <i>ad val</i>
	Other yarn	
5509 9100 --	Mixed mainly or solely with wool or fine animal hair	Rs 16 per kg + 10% <i>ad val</i>
5509 9200 --	Mixed mainly or solely with cotton	Rs 16 per kg + 10% <i>ad val</i>
5509 9900 --	Other	Rs 16 per kg + 10% <i>ad val</i>
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	
	Containing 85% or more by weight of artificial staple fibres	
5510 1100 --	Staple yarn	Rs 16 per kg + 10% <i>ad val</i>



2	1	4
5510 1200	Multiplied (for card) or other yarn	Rs 76 per kg + 10% ad val
5510 2000 -	Other yarn, mixed mainly or solely with wool or fine animal hair	Rs 76 per kg + 10% ad val
5510 3000 -	Other yarn, mixed mainly or solely with cotton	Rs 76 per kg + 0% ad val
5510 9000	Other yarn	Rs 76 per kg + 10% ad val
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	
5511 1000 -	Of synthetic staple fibres, containing 85% or more by weight of such fibres	Rs 76 per kg + 10% ad val
5511 2000	Of synthetic staple fibres, containing less than 85% by weight of such fibres	Rs 76 per kg + 10% ad val
5511 3000 -	Of artificial staple fibres	Rs 76 per kg + 10% ad val
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	
	Containing 85% or more by weight of polyester staple fibres:	
5512 1100 --	Unbleached or bleached	50% ad val
5512 1900	Other	50% ad val
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512 2100	Unbleached or bleached	90% ad val
5512 2900 --	Other	50% ad val
-	Other	
5512 9100 --	Unbleached or bleached	90% ad val
5512 9900 --	Other	90% ad val
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup>	
-	Unbleached or bleached	
5513 1100 --	Of polyester staple fibres, plain weave	90% ad val
5513 1200	2 thread or 4-thread twill, including cross twill of polyester staple fibres	90% ad val
5513 1900	Other woven fabrics of polyester staple fibres	50% ad val
5513 1900 --	Other woven fabrics	50% ad val

	2	3	4
		Dyed	
5513 2100 --	Of polyester staple fibres plain weave	50% ad val	
5513 2200 --	3 thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val	
5513 2300 --	Other woven fabrics of polyester staple fibres	90% ad val	
5513 2900 --	Other woven fabrics	90% ad val	
	Of yarns of different colours,		
5513 2100 -	Of polyester staple fibres plain weave	50% ad val	
5513 2200 --	3 thread or 4 thread twill, including cross twill, of polyester staple fibres	90% ad val	
5513 2300 --	Other woven fabrics of polyester staple fibres	90% ad val	
5513 2900	Other woven fabrics	90% ad val	
	Parted		
5513 4100 --	Of polyester staple fibres plain weave	50% ad val	
5513 4200	3 thread or 4-thread twill, including cross twill, of polyester staple fibres	90% ad val	
5513 4300 -	Other woven fabrics of polyester staple fibres	90% ad val	
5513 4900 -	Other woven fabrics	90% ad val	
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m		
	Unbleached or bleached:		
5514 1100 --	Of polyester staple fibres plain weave	90% ad val	
5514 1200 --	3 thread or 4 thread twill including cross twill, of polyester staple fibres	90% ad val	
5514 1300	Other woven fabrics of polyester staple fibres	90% ad val	
5514 1900	Other woven fabrics	90% ad val	
	Dyed:		
5514 2100	Of polyester staple fibres plain weave	50% ad val	
5514 2200 --	3 thread or 4 thread twill, including cross twill, of polyester staple fibres	90% ad val	
5514 2300	Other woven fabrics of polyester staple fibres	90% ad val	
5514 2900	Other woven fabrics	90% ad val	
	Of yarns of different colours		
5514 2100 --	Of polyester staple fibres plain weave	50% ad val	

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	5514 3700 --	3-thread or 4-thread (will) including cross twill of polyester staple fibres	90% <i>ad val</i>
	5514 3800	Other woven fabrics of polyester staple fibres	90% <i>ad val</i>
	5514 3900 --	Other woven fabrics	90% <i>ad val</i>
		Printed	
	5514 4100 --	Of polyester staple fibres plain weave	90% <i>ad val</i>
	5514 4200	3 thread or 4 thread (will), including cross twill, of polyester staple fibres	90% <i>ad val</i>
	5514 4300 --	Other woven fabrics of polyester staple fibres	90% <i>ad val</i>
	5514 4900 --	Other woven fabrics	90% <i>ad val</i>
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres</b>		
	<b>Of polyester staple fibres</b>		
	5515 1100	Mixed mainly or solely with viscose rayon staple fibres	90% <i>ad val</i>
	5515 1200 --	Mixed mainly or solely with man-made filaments	90% <i>ad val</i>
	5515 1300	Mixed mainly or solely with wool or fine animal hair	90% <i>ad val</i>
	5515 1500 --	Other	90% <i>ad val</i>
	<b>Of acrylic or modacrylic staple fibres</b>		
	5515 2100 --	Mixed mainly or solely with man-made filaments	90% <i>ad val</i>
	5515 2200	Mixed mainly or solely with wool or fine animal hair	90% <i>ad val</i>
	5515 2900 --	Other	90% <i>ad val</i>
	<b>Other woven fabrics</b>		
	5515 9100	Mixed mainly or solely with man-made filaments	90% <i>ad val</i>
	5515 9200 --	Mixed mainly or solely with wool or fine animal hair	90% <i>ad val</i>
	5515 9900 --	Other	90% <i>ad val</i>
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres.</b>		
	<b>Containing 85% or more by weight of artificial staple fibres</b>		
	5516 1100 --	Unbleached or bleached	90% <i>ad val</i>
	5516 1200	Dyed	90% <i>ad val</i>
	5516 1300 --	Of yarns of different colours	90% <i>ad val</i>
	5516 1400	Printed	90% <i>ad val</i>
	<b>Containing less than 85% by weight of artificial staple fibres, or not mainly or solely with man-made filaments</b>		

1	2	3	4
			50% ad val
	5516 2200 -	Dyed	50% ad val
	5516 2300 --	Of yarns of different colours	50% ad val
	5516 2400 --	Printed	90% ad val
	-	Containing less than 84% by weight of artificial staple fibres mixed mainly or solely with wool or fine animal hair;	
	5516 3100 -	Unbleached or bleached	50% ad val
	5516 3200 -	Dyed	50% ad val
	5516 3300 -	Of yarns of different colours	50% ad val
	5516 3400 --	Printed	90% ad val
	-	Containing less than 85% by weight of artificial staple fibres mixed mainly or solely with cotton;	
	5516 4100 -	Unbleached or bleached	50% ad val
	5516 4200 --	Dyed	50% ad val
	5516 4300 --	Of yarns of different colours	90% ad val
	5516 4400 --	Printed	90% ad val
	-	Other:	
	5516 9100	Unbleached or bleached	50% ad val
	5516 9200 --	Dyed	50% ad val
	5516 9300 --	Of yarns of different colours	50% ad val
	5516 9400 --	Printed	50% ad val
56 01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
	5601 1000	Surgical towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	90% ad val
	-	Wadding other articles of wadding	
	5601 2100 --	Of cotton	50% ad val
	5601 2200 --	Of man-made fibres	90% ad val
	5601 2900 --	Other	50% ad val
	5601 3000	Textile flock and dust and mill neps	Rx 18 per kg + 0% ad val
56 02		Felt, whether or not impregnated, coated, covered or laminated	
	5602 1000	Needleloom felt and stitchbonded fibre fabrics	50% ad val

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	-	Other felt not impregnated, coated, covered or laminated	
	5602 2100	Of wool or fine animal hair	90% <i>ad val</i>
	5602 2500 --	Of other textile materials	50% <i>ad val</i>
	5602 5000	Other	50% <i>ad val</i>
56 03	5603 0000	Nonwovens, whether or not impregnated, coated, covered or laminated	90% <i>ad val</i>
56 04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54 04 or 54 05; impregnated, coated, covered or sheathed with rubber or plastics	
	5604 1000	Rubber thread and cord, textile covered	50% <i>ad val</i>
	5604 2000 -	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	90% <i>ad val</i>
	5604 9000 -	Other	50% <i>ad val</i>
56 05		Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54 04 or 54 05, combined with metal in the form of thread, strip or powder or covered with metal.	
	5605 0010 ---	Products consisting of a core of metal (or) or of a core of plastic film coated with metal dust sandwiched by means of an adhesive between two layers of plastic film	90% <i>ad val</i>
	5605 0090 ---	Other	90% <i>ad val</i>
56 06	5606 0000	Gimped yarn and strip and the like of heading No. 54 04 or 54 05 gimped (other than those of heading No. 56 04 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale yarn	50% <i>ad val</i>
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	
	5607 1000 -	Of jute or other textile leaf fibre of heading No. 55 03	90% <i>ad val</i>
		Of a or other textile fibres of the genus <i>Agave</i>	
	5607 2100 --	Binder or baler twine	50% <i>ad val</i>
	5607 2500 --	Other	90% <i>ad val</i>
	5607 3000	Of abaca ( <i>Musa sapientum</i> or <i>Musa textilis</i> Nees) or <i>ad val</i> , other hard (leau) fibres	90% <i>ad val</i>
		Of polyethylene or polypropylene	
	5607 4100	Binder or baler twine	90% <i>ad val</i>

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	5605 4400 --	Other	50% <i>ad val</i>
	5605 5000 -	Of other synthetic fibres	50% <i>ad val</i>
	5607 9000	Other	50% <i>ad val</i>
56 08	Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials		
	Of man-made textile materials		
	5608 1100	Made-up fishing nets	90% <i>ad val</i>
	5608 1500	Other	90% <i>ad val</i>
	5608 9000 -	Other	90% <i>ad val</i>
56 09	Article of yarn, strip or the like of heading No. 54 04 or 54 05, twine, cordage, rope or cables, not elsewhere specified or included		
	Of silk and other textile fibres of heading No. 53 02		
	5609 4011	Of jute	50% <i>ad val</i>
	5609 4015 ---	Other	50% <i>ad val</i>
	5609 0050 ---	Other	50% <i>ad val</i>
57 01	Carpets and other textile floor coverings, knotted, whether or not made up		
	5701 1000 -	Of wool or fine animal hair	90% <i>ad val</i>
	5701 9000 -	Of other textile materials	90% <i>ad val</i>
57 02	Carpets and other textile floor coverings, woven or tufted or flocked, whether or not made up, including "Kaleem", "Schumacks", "Karamanie" and similar hand-woven rugs		
	5702 1000	"Kaleem", "Schumacks", "Karamanie" and similar hand-woven rugs	90% <i>ad val</i>
	5702 2000 -	Floor coverings of coconut fibres (coir)	50% <i>ad val</i>
	Other, of pile construction, not made up		
	5702 3100 --	Of wool or fine animal hair	90% <i>ad val</i>
	Of man-made textile materials		
	5702 3210 --	Synthetic turf for hockey fields	90% <i>ad val</i>
	5702 3250 ---	Other	90% <i>ad val</i>
	5702 3500	Of other textile materials	90% <i>ad val</i>
	-	Other of pile construction, made up	
	5702 4100 -	Of wool or fine animal hair	90% <i>ad val</i>

2	3	4
	Of man-made textile materials:	
5702 4010	Synthetic turf for hockey fields	50% <i>ad val</i>
5702 4290	Other	90% <i>ad val</i>
5702 4500 --	Of other textile materials	90% <i>ad val</i>
	Other, not of pile construction and made up	
5702 4700 -	Of wool or fine animal hair	50% <i>ad val</i>
5702 4900	Of man-made textile materials	50% <i>ad val</i>
5702 5900 --	Of other textile materials	50% <i>ad val</i>
	Other, not of pile construction, made up	
5702 9100	Of wool or fine animal hair	90% <i>ad val</i>
5702 9200	Of man-made textile materials	50% <i>ad val</i>
5702 9900 -	Of other textile materials	50% <i>ad val</i>
<b>57 03</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up</b>	
5703 1000	Of wool or fine animal hair	90% <i>ad val</i>
	Of nylon or other polyamides	
5703 2010 ---	Synthetic turf for hockey fields	40% <i>ad val</i>
5703 2090 ---	Other	50% <i>ad val</i>
	Of other man-made textile materials	
5703 3010 --	Synthetic turf for hockey fields	50% <i>ad val</i>
5703 3090 ---	Other	90% <i>ad val</i>
5703 4000	Of other textile materials	90% <i>ad val</i>
<b>57 04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up</b>	
5704 1000 -	Tiles, having a maximum surface area of 0.7 mm <sup>2</sup>	50% <i>ad val</i>
5704 9000 -	Other	90% <i>ad val</i>
<b>57 05</b>	<b>5705 0000 Other carpets and other textile floor coverings, whether or not made up</b>	90% <i>ad val</i>
<b>58 01</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58 02 or 58 06</b>	
5801 1000	Of wool or fine animal hair	50% <i>ad val</i>
	Of cotton	
5801 2100	Of non-woven fabrics	90% <i>ad val</i>
5801 2200	Of cotton	50% <i>ad val</i>

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	5801.2300 --	Other wool pile fabrics.	90% ad val
	5801.2400 --	Warp pile fabrics, of single (uncut)	90% ad val
	5801.2500	Warp pile fabrics, cut	90% ad val
	5801.2600 --	Chemise fabrics	50% ad val
	-	Of man-made fibres	
	5801.3100 --	Tweed wool pile fabrics	90% ad val
	5801.3200 -	Cut corduroy	90% ad val
	5801.3300 --	Other wool pile fabrics	90% ad val
	5801.3400 --	Warp pile fabrics, of single (uncut)	90% ad val
	5801.3500 --	Warp pile fabrics, cut	90% ad val
	5801.3600 --	Chemise fabrics	90% ad val
	5801.9000	Of other textile materials	90% ad val
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03		
	Terry towelling and similar woven terry fabrics of cotton:		
	5802.1100	Unbleached	90% ad val
	5802.1900	Other	90% ad val
	5802.2000	Terry towelling and similar woven terry fabrics of other textile materials	90% ad val
	5802.3000	Tufted textile fabrics	50% ad val
58.03	Gauze, other than narrow fabrics of heading No. 58.06.		
	5803.1000	Of cotton	90% ad val
	5803.9000	Of other textile materials	90% ad val
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs		
	5804.1000	Tulles and other net fabrics	90% ad val
	Mechanically made lace:		
	5804.2100 --	Of man-made fibres	90% ad val
	5804.2900 --	Of other textile materials	90% ad val
	-	Hand-made lace	
	5804.3000 ---	Of cotton or linen	90% ad val
	5804.3090 ---	Other	90% ad val



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58.05	5805.0000	Hand-woven tapestries of the type Gebelins, Nauders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	60% <i>ad val</i>
58.06		Narrow woven fabrics, other than goods of heading No 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (holdups)	
	5806.000	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics	50% <i>ad val</i>
	5806.2000 -	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	45% <i>ad val</i>
		Other woven fabrics -	
	5806.3100 --	Of cotton	45% <i>ad val</i>
	5806.3200 --	Of man-made fibres	90% <i>ad val</i>
	5806.3500 --	Of other textile materials	90% <i>ad val</i>
	5806.4000	Fabrics consisting of warp without weft assembled by means of an adhesive (holdups)	50% <i>ad val</i>
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut in shape or size, cut embroidered	
	5807.1000 -	Woven	50% <i>ad val</i>
	5807.5000 -	Other	90% <i>ad val</i>
58.08		Beads in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	
	5808.1000	Beads in the piece	90% <i>ad val</i>
		Other -	
	5808.9000 ---	Trimmings made of cotton or linen	50% <i>ad val</i>
	5808.9050 ---	Other	50% <i>ad val</i>
58.09	5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No 56.08, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	54% <i>ad val</i>
58.10		Embroidery in the piece, in strips or in motifs	
	5810.1000	Embroidery without visible ground	90% <i>ad val</i>
		Other embroidery	
	5810.9100 --	Of cotton	90% <i>ad val</i>
	5810.9200 --	Of man-made fibres	90% <i>ad val</i>
		Of other textile materials	
	5810.9510	Of linen	50% <i>ad val</i>

1	2	3	4
	5810 5960 ---	Other	55% <i>ad val</i>
58.11	5811 6000	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 No. 5810.	90% <i>ad val</i>
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the inner covers of books or the like; tracing cloth; prepared painting canvases; buckram and similar stiffened textile fabrics of a kind used for that kind of work	
	5901 1000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the inner covers of books or the like	55% <i>ad val</i>
	5901 9000 -	Other	90% <i>ad val</i>
59.02		tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	
	5902 1000	Of nylon or other polyamides	50% <i>ad val</i>
	5902 2000	Of polyesters	50% <i>ad val</i>
	5902 9000	Other	50% <i>ad val</i>
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	
	5903 1000	With polyvinyl chloride	55% <i>ad val</i>
	5903 2000	With polyurethane	90% <i>ad val</i>
	5903 5000	Other	90% <i>ad val</i>
59.04		Linoecum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	
	5904 1000 -	Linoecum	50% <i>ad val</i>
		Other	
	5904 9100 --	With a base consisting of needle-loose felt or nonwovens	55% <i>ad val</i>
	5904 9200 --	With other textile base	90% <i>ad val</i>
59.05	5905 0000	Textile wall coverings	90% <i>ad val</i>
59.06		Rubberised textile fabrics, other than those of heading No. 59.02	
	5906 1000	Adhesive tape of a width not exceeding 20 cm	50% <i>ad val</i>
		Other	
	5906 9100 --	Knitted or crocheted	55% <i>ad val</i>
	5906 9200 --	Other	55% <i>ad val</i>

2	3	4
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, stageback cloths of the like.	
---	Textile fabrics otherwise impregnated, coated or covered:	
5907 0011 ----	For book binding or elastic insulation	90% ad val
5907 0014	Other	50% ad val
5907 0090 ---	Other	90% ad val
59.08	5908.0000	Textile wicks, woven plaited or knitted, for lamps, stoves, lighters, candles or the likes; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated
		50% ad val
59.09	5909.0000	Textile knespling and similar textile tubing, with or without lining armour or accessories of other materials
		50% ad val
59.10	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material
		50% ad val
59.11	Textile products and articles, for technical uses, specified in Note 2 to this Chapter	
5911 1000 -	Textile fabrics, felt and felt lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes	
		50% ad val
5911 2000 -	Belting cloth, whether or not made up	50% ad val
	Textile fabrics and felts, one side or fitted with marking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos cement),	
5911 3100 --	Weighing less than 650 g/m <sup>2</sup>	50% ad val
5911 3200 --	Weighing 650 g/m <sup>2</sup> or more	50% ad val
5911 4000	Strapping cloth of a kind used in oil presses or the like, including that of human hair	
		50% ad val
5911 9000 -	Other	50% ad val
60.01	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted	
6001 1000	"Long pile" fabrics	
	Loop pile fabrics	
		50% ad val
6001 2100 --	Of cotton	
		50% ad val
6001 2200 --	Of man-made fabrics	
		50% ad val

6001.2900 --	Of other textile materials	90% <i>ad val</i>
	Other --	
6001.9100 --	Of cotton	90% <i>ad val</i>
6001.9300 --	Of man-made fibres	90% <i>ad val</i>
6001.9900 --	Of other textile materials	90% <i>ad val</i>
<b>60 02</b>	<b>Other knitted or crocheted fabrics</b>	
6002.1000	Of a width not exceeding 75 cm containing by weight 5% or more of elastomeric yarn or rubber thread	50% <i>ad val</i>
6002.2000 --	Other, of a width not exceeding 30 cm	50% <i>ad val</i>
6002.3000	Of a width exceeding 70 cm containing by weight 5% or more of elastomeric yarn or rubber thread	90% <i>ad val</i>
	Other fabrics, warp knit (including those made on ga loom knitting machine)	
6002.4100 --	Of wool or fine animal hair	50% <i>ad val</i>
6002.4200	Of cotton	50% <i>ad val</i>
6002.4300 --	Of man-made fibres	50% <i>ad val</i>
6002.4400 --	Other	50% <i>ad val</i>
6002.5100 --	Of wool or fine animal hair	50% <i>ad val</i>
6002.5200 --	Of cotton	90% <i>ad val</i>
6002.5300 --	Of man-made fibres	50% <i>ad val</i>
6002.5400 --	Other	50% <i>ad val</i>
<b>61 01</b>	<b>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 No. 61 03</b>	
6101.1000	Of wool or fine animal hair	90% <i>ad val</i>
6101.2000	Of cotton	90% <i>ad val</i>
6101.3000	Of man-made fibres	90% <i>ad val</i>
6101.9000	Of other textile materials	90% <i>ad val</i>
<b>61 02</b>	<b>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 No. 61 04.</b>	
6102.1000 --	Of wool or fine animal hair	50% <i>ad val</i>
6102.2000 --	Of cotton	90% <i>ad val</i>
6102.3000	Of man-made fibres	90% <i>ad val</i>

1	2	3	4
	6102 9000 -	Of other textile materials	90% <i>ad val</i>
61.03	Men's or boy's suits, ensembles, jackets, blazers, trousers, hip and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
	Suits		
	6103 1100	Of wool or fine animal hair	50% <i>ad val</i>
	6103 1200	Of synthetic fibres	90% <i>ad val</i>
	6103 1900	Of other textile materials	90% <i>ad val</i>
	Ensembles		
	6103 2100 --	Of wool or fine animal hair	50% <i>ad val</i>
	6103 2200 --	Of cotton	50% <i>ad val</i>
	6103 2300	Of synthetic fibres	90% <i>ad val</i>
	6103 2900	Of other textile materials	90% <i>ad val</i>
	Jackets and Blazers		
	6103 3100 --	Of wool or fine animal hair	50% <i>ad val</i>
	6103 3200	Of cotton	50% <i>ad val</i>
	6103 3300 -	Of synthetic fibres	90% <i>ad val</i>
	6103 3900 --	Of other textile materials	90% <i>ad val</i>
	Trousers, hip and brace overalls, breeches and shorts		
	6103 4100 --	Of wool or fine animal hair	50% <i>ad val</i>
	6103 4200 -	Of cotton	50% <i>ad val</i>
	6103 4300 -	Of synthetic fibres	90% <i>ad val</i>
	6103 4900 --	Of other textile materials	90% <i>ad val</i>
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, hip and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
	Suits		
	6104 1100	Of wool or fine animal hair	50% <i>ad val</i>
	6104 1200 --	Of cotton	90% <i>ad val</i>
	6104 1300 --	Of synthetic fibres	90% <i>ad val</i>
	6104 1900 --	Of other textile materials	90% <i>ad val</i>
	Ensembles		
	6104 2100 --	Of wool or fine animal hair	90% <i>ad val</i>

1	2	3	4
	6104 2200 --	Of cotton	90% <i>ad val</i>
	6104 2300	Of synthetic fibres	90% <i>ad val</i>
	6104 2500 --	Of other textile materials	50% <i>ad val</i>
	.	Jackets and blazers	
	6104 2100 --	Of wool or fine animal hair	90% <i>ad val</i>
	6104 2200 --	Of cotton,	90% <i>ad val</i>
	6104 2300	Of synthetic fibres	50% <i>ad val</i>
	6104 2500 --	Of other textile materials	50% <i>ad val</i>
	.	Dresses	
	6104 4100	Of wool or fine animal hair	50% <i>ad val</i>
	6104 4200 --	Of cotton	50% <i>ad val</i>
	6104 4300 --	Of synthetic fibres	50% <i>ad val</i>
	6104 4400 --	Of artificial fibres	50% <i>ad val</i>
	6104 4500	Of other textile materials	50% <i>ad val</i>
	.	Skirts and saris	
	6104 5100 --	Of wool or fine animal hair	90% <i>ad val</i>
	6104 5200 --	Of cotton	90% <i>ad val</i>
	6104 5300 --	Of synthetic fibres	90% <i>ad val</i>
	6104 5900 --	Of other textile materials	90% <i>ad val</i>
		Trousers, fit and flare overalls, breeches and shorts	
	6104 6100	Of wool or fine animal hair	90% <i>ad val</i>
	6104 6200 --	Of cotton	90% <i>ad val</i>
	6104 6300 --	Of synthetic fibres	90% <i>ad val</i>
	6104 6500	Of other textile materials	50% <i>ad val</i>
61 05		<b>Men's or boys' shirts, knitted or crocheted</b>	
	6105 1000 --	Of cotton	50% <i>ad val</i>
	6105 2000 --	Of man-made fibres	50% <i>ad val</i>
	6105 5000 --	Of other textile materials	50% <i>ad val</i>
61 06		<b>Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted</b>	
	6106 1000 --	Of cotton	50% <i>ad val</i>
	6106 2000	Of man-made fibres	90% <i>ad val</i>
	6106 5000	Of other textile materials	90% <i>ad val</i>

2	3	4
61.05	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	Underpants and briefs	
6107 1100 --	Of cotton	50% <i>ad val</i>
6107 1200 --	Of man-made fibres	50% <i>ad val</i>
6107 1500 --	Of other textile materials	90% <i>ad val</i>
	Nightshirts and pyjamas	
6107 2100	Of cotton	50% <i>ad val</i>
6107 2200	Of man-made fibres	50% <i>ad val</i>
6107 2900 --	Of other textile materials	90% <i>ad val</i>
-	Other;	
6107 3100 --	Of cotton	50% <i>ad val</i>
6107 3200 --	Of man-made fibres	50% <i>ad val</i>
6107 3900	Of other textile materials	90% <i>ad val</i>
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted	
	Slips and petticoats	
6108 1100 --	Of man-made fibres	90% <i>ad val</i>
6108 1900	Of other textile materials	50% <i>ad val</i>
-	Briefs and panties	
6108 2100 -	Of cotton	90% <i>ad val</i>
6108 2200	Of man-made fibres	90% <i>ad val</i>
6108 2900	Of other textile materials	90% <i>ad val</i>
	Nightdresses and pyjamas	
6108 3100 --	Of cotton	90% <i>ad val</i>
6108 3200 --	Of man-made fibres	90% <i>ad val</i>
6108 3900 --	Of other textile materials	90% <i>ad val</i>
	Other	
6108 9100	Of cotton	50% <i>ad val</i>
6108 9200 --	Of man-made fibres	50% <i>ad val</i>
6108 9900 --	Of other textile materials	90% <i>ad val</i>
61.09	T-shirts, singlets and other vests, knitted or crocheted	
6109 1000	Of cotton	50% <i>ad val</i>

1	2	3	4
	6109 5000	Of other textile materials	90% <i>ad val</i>
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	6110 000	Of wool or fine animal hair	50% <i>ad val</i>
	6110 2000	Of cotton	90% <i>ad val</i>
	6110 3000	Of man-made fibres	50% <i>ad val</i>
	6110 9000 -	Of other textile materials	50% <i>ad val</i>
61.11		Babies' garments and clothing accessories, knitted or crocheted	
	6111 0000 -	Of wool or fine animal hair	50% <i>ad val</i>
	6111 2000 -	Of cotton	90% <i>ad val</i>
	6111 3000 -	Of synthetic fibres	90% <i>ad val</i>
	6111 5000	Of other textile materials	50% <i>ad val</i>
61.12		Track suits, ski suits and swimwear, knitted or crocheted	
		Track suits:	
	6112 1100 --	Of cotton	90% <i>ad val</i>
	6112 1200	Of synthetic fibres	50% <i>ad val</i>
	6112 1900 --	Of other textile materials	50% <i>ad val</i>
	6112 2000	Ski suits	90% <i>ad val</i>
		Men's or boys' swimwear:	
	6112 3100 --	Of synthetic fibres	50% <i>ad val</i>
	6112 3900 -	Of other textile materials	90% <i>ad val</i>
		Women's or girls' swimwear:	
	6112 4100 -	Of synthetic fibres	90% <i>ad val</i>
	6112 4900	Of other textile materials	90% <i>ad val</i>
61.13	6113 0000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	50% <i>ad val</i>
61.14		Other garments, knitted or crocheted.	
	6114 1000	Of wool or fine animal hair	50% <i>ad val</i>
	6114 2000	Of cotton	50% <i>ad val</i>
	6114 3000	Of man-made fibres	90% <i>ad val</i>
	6114 5000 -	Of other textile materials	50% <i>ad val</i>



1	2	3	4
61.15	Panty hose, tights, stockings socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted		
	Panty hose and tights		
6114 1100	Of synthetic fibres, measuring per single yarn less than 67 decitex		90% ad val
6114 9200 --	Of synthetic fibres measuring per single yarn 67 decitex or more		50% ad val
6115 1500 --	Of other textile materials		50% ad val
6115 2000	Women's full-length or knee length hosiery, measuring per single yarn less than 67 decitex		50% ad val
	Other:		
6115 9104 --	Of wool or fine animal hair		50% ad val
6115 9200 --	Of cotton		50% ad val
6115 9300 --	Of synthetic fibres		90% ad val
6115 9500 --	Of other textile materials		90% ad val
61.16	Gloves, mittens and mitts, knitted or crocheted		
6116 1000	Gloves impregnated, coated or covered with plastics or rubber		90% ad val
	Other:		
6116 9100 --	Of wool or fine animal hair		50% ad val
6116 9200 --	Of cotton		50% ad val
6116 9300	Of synthetic fibres		50% ad val
6116 9500 --	Of other textile materials		90% ad val
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
6117 1000	Shawls, scarves, mufflers, mantillas, veils and the like		90% ad val
6117 2000	Ties, bow ties and cravats		50% ad val
6117 8000	Other accessories		50% ad val
	Parts:		
6117 9010	Plastic straps and bands		90% ad val
6117 9090 ---	Other		90% ad val
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 No. 62.03		
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles		

1	2	3	4
	6201 1100	Of wool or fine animal hair	55% ad val
	6201 1200 -	Of cotton	90% ad val
	6201 1300 --	Of man-made fibres	90% ad val
	-	Other	
	6201 1500	Of other textile materials	90% ad val
	6201 9100	Of wool or fine animal hair	55% ad val
	6201 9200 --	Of cotton	90% ad val
	6201 9300 --	Of man-made fibres	90% ad val
	6201 9900 --	Of other textile materials	90% ad val
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 No. 62.04.		
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202 1100	Of wool or fine animal hair	55% ad val
	6202 1200	Of cotton	90% ad val
	6202 1300 -	Of man-made fibres	90% ad val
	6202 1900	Of other textile materials	90% ad val
	-	Other	
	6202 9100	Of wool or fine animal hair	90% ad val
	6202 9200	Of cotton	90% ad val
	6202 9300 --	Of man-made fibres	90% ad val
	6202 9900	Of other textile materials	90% ad val
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, hosiery and hosiery articles, breeches and shorts (other than swimwear).		
	Suits:		
	6203 1100	Of wool or fine animal hair	55% ad val
	6203 1200	Synthetic fibres	90% ad val
	6203 900 -	Of other textile materials	90% ad val
	Ensembles:		
	6203 2100	Of wool or fine animal hair	90% ad val
	6203 2200	Of cotton	90% ad val
	6203 2300	Of synthetic fibres	90% ad val

1	2	3	4
	6202 2500 --	Of other textile materials	90% ad val
		Jackets and blazers	
	6202 3100 -	Of wool or fine animal hair	90% ad val
	6202 3200 --	Of cotton	90% ad val
	6202 3300 --	Of synthetic fibres	90% ad val
	6202 3500 --	Of other textile materials	90% ad val
	-	Trousers, bib and brace overalls, breeches and shorts	
	6202 4100 --	Of wool or fine animal hair	90% ad val
	6202 4200 --	Of cotton	90% ad val
	6202 4300 --	Of synthetic fibres	90% ad val
	6202 4900 --	Of other textile materials	90% ad val
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-	Suits	
	6204 1100	Of wool or fine animal hair	90% ad val
	6204 1200 -	Of cotton	90% ad val
	6204 1300 --	Of synthetic fibres	90% ad val
	6204 1900 --	Of other textile materials	90% ad val
		Ensembles	
	6204 2100 --	Of wool or fine animal hair	90% ad val
	6204 2200 -	Of cotton	90% ad val
	6204 2300 --	Of synthetic fibres	90% ad val
	6204 2900	Of other textile materials	90% ad val
		Jackets and blazers	
	6204 3100	Of wool or fine animal hair	90% ad val
	6204 3200 --	Of cotton	90% ad val
	6204 3300	Of synthetic fibres	90% ad val
	6204 3900	Of other textile materials	90% ad val
	-	Dresses	
	6204 4100	Of wool or fine animal hair	90% ad val
	6204 4200	Of cotton	90% ad val
	6204 4300 -	Of synthetic fibres	90% ad val

1	2	3	4
	6204 4500	Of other textile materials	90% <i>ad val</i>
	-	Skirts and divided skirts	
	6204 5100 -	Of wool or fine animal hair	90% <i>ad val</i>
	6204 5200 --	Of cotton	90% <i>ad val</i>
	6204 5300 --	Of synthetic fibres	90% <i>ad val</i>
	6204 4900	Of other textile materials	90% <i>ad val</i>
	-	Trousers, bib and brace overalls; breeches and shorts	
	6204 6100 --	Of wool or fine animal hair	90% <i>ad val</i>
	6204 6200 --	Of cotton	90% <i>ad val</i>
	6204 6300 --	Of synthetic fibres	90% <i>ad val</i>
	6204 6900	Of other textile materials	90% <i>ad val</i>
62.04	Men's or boys' shirts		
	6205 0000	Of wool or fine animal hair	90% <i>ad val</i>
	6205 2000 -	Of cotton	90% <i>ad val</i>
	6205 3000	Of synthetic fibres	90% <i>ad val</i>
	6205 9000	Of other textile materials	90% <i>ad val</i>
62.06	Women's or girls' blouses, shirts and shirt-blouses		
	6206 1000 -	Of silk or silk waste	90% <i>ad val</i>
	6206 2000 -	Of wool or fine animal hair	90% <i>ad val</i>
	6206 3000	Of cotton	90% <i>ad val</i>
	6206 4000 -	Of man-made fibres	90% <i>ad val</i>
	6206 9000	Of other textile materials	90% <i>ad val</i>
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles		
	Underpants and briefs:		
	6207 1000 -	Of cotton	90% <i>ad val</i>
	6207 1900 -	Of other textile materials	90% <i>ad val</i>
	-	Nightshirts & pyjamas	
	6207 2100 -	Of cotton	90% <i>ad val</i>
	6207 2200 -	Of man-made fibres	90% <i>ad val</i>
	6207 2900	Of other textile materials	90% <i>ad val</i>

1	2	3	4
		Other	
	6207 9100 --	Of cotton	90% <i>ad val</i>
	6207 9200	Of man-made fibres	50% <i>ad val</i>
	6207 9900	Of other textile materials	90% <i>ad val</i>
62 08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles	
		Slips and petticoats	
	6208 1100	Of man-made fibres	90% <i>ad val</i>
	6208 1900 --	Of other textile materials	90% <i>ad val</i>
		Nightdress and pyjamas	
	6208 2100 --	Of cotton	40% <i>ad val</i>
	6208 2200 --	Of man-made fibres	90% <i>ad val</i>
	6208 2900 --	Of other textile materials	50% <i>ad val</i>
		Other	
	6208 9100 --	Of cotton	90% <i>ad val</i>
	6208 9200	Of man-made fibres	90% <i>ad val</i>
	6208 9900 --	Of other textile materials	50% <i>ad val</i>
62 09		Babies' garments and clothing accessories	
	6209 1000	Of wool or fine animal hair	90% <i>ad val</i>
	6209 2000 -	Of cotton	90% <i>ad val</i>
	6209 3000 -	Of synthetic fibres	50% <i>ad val</i>
	6209 5000	Of other textile materials	90% <i>ad val</i>
62 10		Garments, made up of fabrics of heading No. 56 02, 56 03, 59 03, 59 06 or 59 07	
	6210 1000	Of fabrics of heading No. 56 02 or 56 03	90% <i>ad val</i>
	6210 2000 -	Other garments of the type described in sub-headings 6211 10 to 6211 5000	50% <i>ad val</i>
	6210 3000	Other garments of the type described in sub-heading 6202 1900	90% <i>ad val</i>
	6210 4000	Other men's or boys' garments	50% <i>ad val</i>
	6210 5000	Other women's or girls' garments	90% <i>ad val</i>
62 11		Track suits, ski suits and swimwear, other garments	
		Swimwear	
	6211 1100	Men's or boys'	50% <i>ad val</i>

1	2	3	4
	6211 1200	Women's or girls'	90% <i>ad val</i>
	6211 3000	Ski suits	90% <i>ad val</i>
	-	Other garments, men's or boys'	
	6211 3100 --	Of wool or fine animal hair	50% <i>ad val</i>
	6211 3200 --	Of cotton	50% <i>ad val</i>
	6211 3300	Of man-made fibres	50% <i>ad val</i>
	6211 3500 --	Of other textile materials	90% <i>ad val</i>
	-	Other garments, women's or girls'	
	6211 4000 --	Of wool or fine animal hair	50% <i>ad val</i>
	6211 4200	Of cotton	50% <i>ad val</i>
	6211 4300 --	Of man-made fibres	50% <i>ad val</i>
	6211 4500	Of other textile materials	90% <i>ad val</i>
62 12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	
	6212 1000	Brassieres	50% <i>ad val</i>
	6212 3000	Girdles and garter-girdles	50% <i>ad val</i>
	6212 4000	Corsets	90% <i>ad val</i>
	6212 9000 -	Other	90% <i>ad val</i>
62 13		Handkerchiefs	
	6213 1000 -	Of silk or silk waste	50% <i>ad val</i>
	6213 2000	Of cotton	50% <i>ad val</i>
	6213 5000	Of other textile materials	90% <i>ad val</i>
62 14		Shawls, scarves, mufflers, mantillas, veils and the like	
	6214 1000	Of silk or silk waste	90% <i>ad val</i>
	6214 2000 -	Of wool or fine animal hair	50% <i>ad val</i>
	6214 3000	Of synthetic fibres	50% <i>ad val</i>
	6214 4000	Of artificial fibres	50% <i>ad val</i>
	6214 5000	Of other textile materials	90% <i>ad val</i>
62 15		Ties, bow ties and cravats	
	6215 1000 -	Of silk or silk waste	50% <i>ad val</i>
	6215 2000	Of man-made fibres	50% <i>ad val</i>
	6215 5000	Of other textile materials	50% <i>ad val</i>

1	2	3	4
62.16	6216 0000	Gloves, mittens and mitts	50% <i>ad val</i>
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 62.12	
		Accessories:	
	6217 1010 - -	Shoes, etc or other parts	50% <i>ad val</i>
	6217 11 90 -	Other	40% <i>ad val</i>
	6217 90 00 -	Parts	40% <i>ad val</i>
		<b>OTHER MADE UP TEXTILE ARTICLES</b>	
63.01		Blankets and travelling rugs	
	6301 1000	Electric blankets	50% <i>ad val</i>
	6301 2000 -	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	40% <i>ad val</i>
	6301 3000 -	Blankets (other than electric blankets) and travelling rugs, of cotton	40% <i>ad val</i>
	6301 4000 -	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	90% <i>ad val</i>
	6301 9000 -	Other blankets and travelling rugs	40% <i>ad val</i>
63.02		Bed linen, table linen, toilet linen and kitchen linen	
	6302 1000 -	Bed linen, knitted or crocheted	50% <i>ad val</i>
		Other bed linen, printed	
	6302 2100	Of cotton	90% <i>ad val</i>
	6302 2200 - -	Of man made fibres	90% <i>ad val</i>
	6302 3000	Of other textile materials	50% <i>ad val</i>
		Other bed linen	
	6302 3100 -	Of cotton	90% <i>ad val</i>
	6302 3200 -	Of man made fibres	90% <i>ad val</i>
	6302 3500	Of other textile materials	50% <i>ad val</i>
	6302 4000	Table linen, knitted or crocheted	50% <i>ad val</i>
		Other table linen	
	6302 4100 - -	Of cotton	90% <i>ad val</i>
	6302 5200 - -	Of flax	90% <i>ad val</i>
	6302 5300 - -	Of man made fibres	90% <i>ad val</i>
	6302 5900	Of other textile materials	40% <i>ad val</i>

1	2	3	4
		For use in and kitchen linen, of terry towelling or similar terry fabrics, of cotton	90% <i>ad val</i>
		Other	
	6301 9100 -	Of cotton	90% <i>ad val</i>
	6301 9200 --	Of flax	90% <i>ad val</i>
	6301 9300 --	Of man-made fibres	90% <i>ad val</i>
	6302 9500	Of other textile materials	90% <i>ad val</i>
63 03		Curtains (including drapers) and interior blinds; curtain or bed valances.	
		Knitted or crocheted	
	6303 1100 --	Of cotton	90% <i>ad val</i>
	6303 1200 --	Of synthetic fibres	90% <i>ad val</i>
	6303 1500 --	Of other textile materials	90% <i>ad val</i>
		Other	
	6303 9100 --	Of cotton	90% <i>ad val</i>
	6303 9200 --	Of synthetic fibres	90% <i>ad val</i>
	6303 9500	Of other textile materials	90% <i>ad val</i>
63 04		Other furnishing articles, excluding those of heading No. 94 04	
		Bedspreads	
	6304 1100	Knitted or crocheted	50% <i>ad val</i>
	6304 1900	Other	50% <i>ad val</i>
		Other	
	6304 9100 --	Knitted or crocheted	50% <i>ad val</i>
	6304 9200 --	Not knitted or crocheted, of cotton	50% <i>ad val</i>
	6304 9300	Not knitted or crocheted, of synthetic fibres	50% <i>ad val</i>
	6304 9900 --	Not knitted or crocheted, of other textile materials	50% <i>ad val</i>
63 05		Sacks and bags, of a kind used for the packing of goods	
		Of jute or of other textile bast fibres, of heading No. 53 02	
	6305 0100 --	Of jute	90% <i>ad val</i>
	6305 0900 --	Other	50% <i>ad val</i>
	6305 2000 -	Of cotton	50% <i>ad val</i>
		Of man-made textile materials	



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1	2	3	4
	6305 3100 --	Of polyethylene or polypropylene strip or the like	90% ad val
	6305 3500	Other	90% ad val
	6305 9000 -	Of other textile materials	90% ad val
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcrafts; camping goods.	
		Tarpaulins, awning and sunblinds	
	6306 1100	Of cotton	90% ad val
	6306 2000 --	Of synthetic fibres	90% ad val
	6306 3500 --	Of other textile materials	90% ad val
		Tents	
	6306 3100 --	Of cotton	90% ad val
	6306 3200	Of synthetic fibres	90% ad val
	6306 2900 --	Of other textile materials	90% ad val
		Sails	
	6306 3100	Of synthetic fibres	90% ad val
	6306 3500 --	Of other textile materials	90% ad val
		Prismatic mattresses	
	6306 4100	Of cotton	90% ad val
	6306 4500 -	Of other textile materials	90% ad val
		Other,	
	6306 5100	Of cotton	90% ad val
	6306 9900 -	Of other textile materials	90% ad val
63.07		Other made up articles, including dress patterns	
	6307 1000	Floor-cloths, escheothes, dusters and similar cleaning cloths	90% ad val
	6307 2000	Life-jackets and life belts	90% ad val
	6307 5000 -	Other	90% ad val
	"	11 SETS	
63.08	6308 0000	Sets consisting of woven fabric and yarn whether or not with accessories, for making up into bags, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packages for retail sale	90% ad val
		111 WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63.09	6309 0000	Worn clothing and other worn articles	10% ad val

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63.10	Used at new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	
6310.1000	Sorted	50% ad val
6310.5000	Other	50% ad val
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	
6401.1000	Footwear incorporating a protective metal toe cap	50% ad val
	Other footwear	
6401.9100	Covering the knee	90% ad val
6401.9200	Covering the ankle but not covering the knee	90% ad val
6401.9500	Other	90% ad val
64.02	Other footwear with outer soles and uppers of rubber or plastics	
-	Sports footwear	
6402.1100	Ski-boots and cross-country ski footwear	50% ad val
6402.5000	Other	90% ad val
6402.2000	Footwear with upper straps or lacing assembled to the sole by means of plugs	90% ad val
6402.3000	Other footwear incorporating a protective metal toe cap	90% ad val
	Other footwear	
6402.5100	Covering the ankle	90% ad val
6402.5900	Other	90% ad val
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and upper of leather	
	Sports footwear	
6403.1100	Ski-boots and cross-country ski footwear	90% ad val
6403.1900	Other	90% ad val
6403.2000	Footwear with outer soles of leather and uppers which consists of leather straps across the instep and around the big toe	50% ad val
6403.3000	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe cap	50% ad val
6403.4000	Other footwear incorporating a protective metal toe-cap	50% ad val

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	-	Other footwear with inner soles of leather	
6403 9100 -		Covering the ankle	50% <i>ad val</i>
6403 9900 -		Other	50% <i>ad val</i>
		Other footwear	
6403 9100 -		Covering the ankle	90% <i>ad val</i>
6403 9900		Other	90% <i>ad val</i>
64.04		Footwear with inner soles of rubbers, plastic, leather or composition leather and uppers of textile materials	
	-	Footwear with inner soles of rubber or plastics	
6404 1100		Sports footwear, tennis shoes, basket ball shoes, gym shoes, training shoes and the like	50% <i>ad val</i>
6404 1900		Other	50% <i>ad val</i>
6404 2000 -		Footwear with inner soles of leather or composition leather	50% <i>ad val</i>
64.05		Other footwear	
6405 1000 -		With uppers of leather or composition leather	90% <i>ad val</i>
6405 2000 -		With uppers of textile materials	90% <i>ad val</i>
6405 9000		Other	90% <i>ad val</i>
64.06		Parts of footwear (including uppers whether or not attached to soles other than inner soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
6406 1000		Uppers and parts thereof other than chifferons	50% <i>ad val</i>
6406 2000 -		Outer soles and heels, of rubber or plastics	90% <i>ad val</i>
	-	Other	
6406 5100 -		Of wood	50% <i>ad val</i>
6406 9900		Of other materials	50% <i>ad val</i>
65.01	6501 0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims, plateaux and manchons (including silk manchons), of felt.	50% <i>ad val</i>
65.02	6502 0000	Hat shapes, plumed or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	90% <i>ad val</i>
65.03	6503 0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	90% <i>ad val</i>
65.04	6504 0000	Hats and other headgear, plumed or made by assembling strips of any materials, whether or not lined or trimmed	90% <i>ad val</i>

65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (that is in strips); whether or not lined or trimmed; hair nets of any materials, whether or not lined or trimmed	
	6505 1000	Hair-nets	40% ad val
	6505 9000 -	Other	90% ad val
65.06		Other headgear, whether or not lined or trimmed	
	6506 1000 -	Safety headgear	50% ad val
		Other:	
	6506 9100 -	Of rubber or of plastic	90% ad val
	6506 9200	Of furck n	90% ad val
	6506 9900	Of other materials	90% ad val
65.07	6507 0000	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	90% ad val
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas)	
	6601 0000	Garden or street umbrellas	90% ad val
		Other:	
	6601 9100	Having a telescopic shaft	90% ad val
	6601 9900 -	Other	90% ad val
66.02	6602 0000	Walking-sticks, seat-sticks, whips, riding crops and the like	90% ad val
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02	
	6603 1000	Harness and knobs	80% ad val
	6603 2000 -	Umbrella frames (including frames mounted on shafts/sticks)	60% ad val
	6603 9000	Other	60% ad val
67.01	6701 0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 69.05 and worked quills and scapes)	90% ad val
67.02		Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit	
	6702 1000 -	Of plastic	50% ad val
	6702 9000	Of other materials	50% ad val
67.03	6703 0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	90% ad val

67.04		Wigs, false beards, eyebrows and eye-lashes, switches and the like, of human or animal hair or of textile materials, articles of human hair not elsewhere specified as included	
		Of Synthetic (artificial) materials	
	6704.1100	Compartments	50% ad val
	6704.1900 --	Other	50% ad val
	6704.2000 -	Of human hair	50% ad val
	6704.9000 -	Of other materials	90% ad val.
68.01	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate)	50% ad val
68.02		Worked monumental or building stone (except slate) and articles thereof other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)	
	6802.1000 -	Tiles, cubes and similar articles whether or not rectangular (including square) the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	50% ad val
	-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface	
	6802.2100	Marble, travertine and alabaster	50% ad val
	6802.2200 --	Other calcareous stone	50% ad val
	6802.2300 --	Granite	50% ad val
	6802.2900 --	Other stone	90% ad val
		Other	
	6802.9100	Marble, travertine and alabaster	90% ad val
	6802.9200	Other calcareous stone	50% ad val
	6802.9300	Granite	50% ad val
	6802.9900 --	Other stone	50% ad val
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate	50% ad val
68.04		Milstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, dressing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of corundum, with or without parts of other materials	
	6804.1000 -	Milstones and grindstones for milling grime or pulping	50% ad val

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	Other millstones, grindstones, grinding wheels and the like :		
6804 2100 - -	Of agglomerated synthetic or natural diamond	50% ad val	
	Of other agglomerated abrasives or of ceramics		
6804 2210 - - -	Millstones and grindstones	50% ad val	
6804 2220 - - -	Grinding wheels and discs exceeding 60 cm in diameter	50% ad val	
6804 2230 - - -	Grinding wheels and discs not exceeding 60 cm in diameter	50% ad val	
6804 2290 - - -	Other	50% ad val	
	Of natural stones :		
6804 2310 - - -	Millstones and grindstones	50% ad val	
6804 2320 - - -	Grinding wheels and discs exceeding 60 cm in diameter	50% ad val	
6804 2330 - - -	Grinding wheels and discs not exceeding 60 cm in diameter	50% ad val	
6804 2390 - - -	Other	50% ad val	
6804 3000 - - -	Hand sharpening or polishing stones	50% ad val	
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 in shape or size or otherwise made up :		
6805 1000 - - -	On a base of woven textile fabric only	50% ad val	
6805 2000 - - -	On a base of paper or paperboard only	90% ad val	
6805 3000 - - -	On a base of other materials	50% ad val	
68.06	Slag wool, rock wool and similar mineral wools, expanded 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 No 68.11 or 68.12 or of Chapter 69 :		
6806 1000 - - -	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	90% ad val	
6806 2000 - - -	Expanded vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	90% ad val	
6806 9000 - - -	Other	50% ad val	
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) :		
6807 0000 - - -	In rolls	50% ad val	

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	6807.9000 -	Other	90% <i>ad val</i>
<b>68.08</b>		<b>Paras, 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.</b>	
	6808.0010 ---	Tiles, blocks and similar articles	90% <i>ad val</i>
	6808.0090 -	Other	90% <i>ad val</i>
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster</b>	
		Boards, sheets, panels, tiles and similar articles, not ornamented	
	6809.1100 -	Faces or reinforcement with paper or paperboard or y	90% <i>ad val</i>
	6809.1500 -	Other	90% <i>ad val</i>
		Other articles	
	6809.9000 -	Industrial Moulds	10% <i>ad val</i>
	6809.9090 ---	Other	90% <i>ad val</i>
<b>68.10</b>		<b>Articles of cement, of concrete or of artificial stone whether or not reinforced</b>	
		Tiles, flagstones, bricks and similar articles	
	6810.1000 --	Building blocks, and bricks	90% <i>ad val</i>
	6810.5000 --	Other	90% <i>ad val</i>
	6810.2000	Pipes	90% <i>ad val</i>
		Other articles	
	6810.5100 -	Prefabricated structural components for building or civil engineering	50% <i>ad val</i>
	6810.5500	Other	50% <i>ad val</i>
<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like</b>	
	6811.1000	Corrugated sheets	50% <i>ad val</i>
	6811.2000	Other sheets, panels, tiles and similar articles	50% <i>ad val</i>
	6811.3000	Tubes, pipes and tube or pipe fittings	90% <i>ad val</i>
	6811.5000	Other articles	90% <i>ad val</i>
<b>68.12</b>		<b>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 No. 68.11 or 68.13.</b>	
	6812.1000	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	90% <i>ad val</i>

	6812 2000	Yarn and thread	50% <i>ad val.</i>
	6812 3000 -	Cords and string whether or not plated	50% <i>ad val.</i>
	6812 4000	Woven or knitted fabric	90% <i>ad val.</i>
		Clothing, clothing accessories, footwear and headgear	
	6812 5010 ---	Clothing	50% <i>ad val.</i>
	6812 5060 --	Other	90% <i>ad val.</i>
	6812 6000 -	Paper, millboard and felt	50% <i>ad val.</i>
	6812 7000	Compressed asbestos fibre, mining in sheets or rolls	50% <i>ad val.</i>
	6812 9000	Other	50% <i>ad val.</i>
68.13		Friction material and articles thereof (for example, shoes, mills, 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 1000	Brake linings and pads	70% <i>ad val.</i>
	6813 9000	Other	<i>ad val.</i>
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	
	6814 1000 -	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	90% <i>ad val.</i>
	6814 9000	Other	50% <i>ad val.</i>
68.15		Articles of stone or of other mineral substances (including articles of pearl) not elsewhere specified or included	
	6815 1000	Non-electrical articles of graphite or other carbon	50% <i>ad val.</i>
	6815 2000 -	Articles of pearl	50% <i>ad val.</i>
		Other articles	
	6815 9100	Containing magnesite, dolomite or chrysotile	50% <i>ad val.</i>
	6815 9900 -	Other	50% <i>ad val.</i>
		GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS AND REFRACTORY GOODS	
69.01	6901 0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr or pozzolana diatomite) or of similar siliceous earths	50% <i>ad val.</i>



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69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil fuels or similar siliceous earths		
6902.1000	Containing by weight singly or together, more than 50% of the elements Mg, Ca or Sr, expressed as MgO, CaO or SrO	50% ad val.	
6902.2000 -	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	50% ad val.	
6902.9000	Other	50% ad val.	
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, anvils, plugs, supports, cupsels, tubes, pipes, bricks and rods), other than those of siliceous fossil fuels or of similar siliceous earths		
6903.1000 -	Containing by weight more than 50% of graphitic carbon or of a mixture of these products	50% ad val.	
6903.9000	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	50% ad val.	
6903.9400	Other	50% ad val.	
11 OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or floor tiles and the like		
6904.1000 -	Building bricks	90% ad val.	
6904.9000	Other	90% ad val.	
69.05	Flooring tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods		
6905.1000	Flooring tiles	50% ad val.	
6905.9000 -	Other	50% ad val.	
69.06	Ceramic pipes, conduits, guttering and pipe fittings	90% ad val.	
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing		
6907.1000	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	50% ad val.	
6907.9000	Other	50% ad val.	

69.08	Glazed ceramic flags and paving heels or wall tiles, glazed ceramic mosaic cubes and the like, whether or not on a backing		
6908 1000	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 1 cm	90% ad val	
6908 9000	Other	90% ad val	
69.09	Ceramic wares for laboratory, chemical or other technical uses, retort cramps, tches and similar receptacles of a kind used in agriculture, ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods		
	Ceramic wares for laboratory, chemical or other technical uses		
6909 1100 --	Of porcelain or china	90% ad val	
6909 5000 --	Other	90% ad val	
6909 9000	Other	90% ad val	
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		
6910 0000	Of porcelain or china	90% ad val	
6910 9000	Other	90% ad val	
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		
6911 1000	Tableware and kitchenware	90% ad val	
6911 9000 --	Other	90% ad val	
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
6912 0000	Tableware and kitchenware	90% ad val	
6912 0090	Other	90% ad val	
69.13	Statuettes and other ornamental ceramic articles		
6913 1000	Of porcelain china	90% ad val	
6913 9000	Other	90% ad val	
69.14	Other ceramic articles		
6914 0000	Of porcelain or china	90% ad val	
	Other	90% ad val	
6914 9000 --	Radiator plates for gas heaters	70% ad val	
6914 9020 ---	Filter elements	90% ad val	

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	6914 9060	Other	90% ad val
70.01	7001 0000	Collet and other waste and scrap of glass; glass in the mass	50% ad val
70.02		Glass in balls (other than microspheres of heading No 70.18), rods or tubes, unworked	
	7002 1000 -	Rods	50% ad val
	7002 2000	Rods	50% ad val
		Tubes	
	7002 3100 -	Of fused quartz or other fused silica	50% ad val
	7002 3200 -	Of other glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> per Kelvin within a temperature range of 0°C to 300°C	50% ad val
	7002 3900 -	Other	50% ad val
70.03		Flat glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
		Non-wired sheets:	
	7003 1100 -	Coated throughout the mass (body tinted) specified, flashed or having an absorbent or reflecting layer	90% ad val
	7003 1900 -	Other	50% ad val
	7003 2000	Wired sheets	50% ad val
	7003 3000 -	Profiles	90% ad val
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	7004 1000 -	Glass, coated throughout the mass (body tinted) specified, flashed or having an absorbent or reflecting layer	50% ad val
	7004 9000 -	Other glass	50% ad val
70.05		Flat glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked	
	7005 1000 -	Non-wired glass having an absorbent or reflecting layer	90% ad val
		Other non-wired glass	
	7005 2100	Coated throughout the mass (body tinted) specified, flashed or merely surface ground	50% ad val
	7005 2900	Other	90% ad val

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70 04	7004.0000	Glass of heading No. 70.01, 70.04 or 70.05, hem, edgeworked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.	50% ad val
70 05		Safety glass, consisting of toughened (tempered) or laminated glass.	
		Toughener (tempered) safety glass	
	7005.1000 -	Of size and shape suitable for incorporation in vehicles aircraft space craft or vessels	50% ad val
	7005.1900 -	Other	54% ad val.
		Laminated safety glass	
	7005.2100 -	Of size and shape suitable for incorporation in vehicles aircraft space craft or vessels	50% ad val.
	7005.2400	Other	54% ad val
70 08	7008.0000	Multiple-walled insulating units of glass	44% ad val
70 09		Glass mirrors, whether or not framed, including rear view mirrors	
	7009.1000	Rear view mirrors for vehicles	34% ad val
		Other	
	7009.9100	Unframed	44% ad val
	7009.9200 -	Framed	50% ad val
70 10		Bottles, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods, preserving jars of glass; stoppers, lids and other closures, of glass	
	7010.1000	Rampoules	50% ad val
	7010.9000	Other	50% ad val.
70 11		Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps, cathode ray tubes or the like	
	7011.1000 -	For electric lighting	50% ad val
	7011.2000	For cathode ray tubes	44% ad val
	7011.5000	Other	44% ad val
70 12	7012.0000	Glass liners for vacuum flasks or for other vacuum vessels	94% ad val
70 13		Glassware of a kind used for table, kitchen, toilet, office, interior decoration or similar purposes (other than that of heading No. 70.16 or 70.18)	
	7013.1000	Of glass ceramics	50% ad val

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	Drinking glasses other than of glass-ceramics	
7013 2100 --	Of lead crystal	90% ad val
7013 2500	Other	90% ad val
	Glassware of a type used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics	
7013 3100 --	Of lead crystal	{ 90% ad val
7013 3200 --	Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 1 degree centigrade to 200 degree centigrade.	50% ad val
7013 3500	Other	90% ad val
7013 9100 --	Of lead crystal	50% ad val
7013 9500 --	Other	50% ad val
7014	Signalling glassware and optical elements of glass (other than those of heading No. 7015), optically worked	
7014 0010 ---	Signalling glassware.	50% ad val
7014 0020 -	Optical elements of glass	20% ad val
7015	Clock or watch glasses and similar glasses, glasses for non-reflective or corrective spectacles, curved, bent, flared or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	
7015 1000	Glasses for corrective spectacles	70% ad val
7015 9000 -	Other	70% ad val
7016	Pressing 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; multilaminar or foam glass in blocks, panels, plates, sheets or similar forms	
7016 1000 -	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	90% ad val
	Other	
7016 9010 --	Leaded lights and the like	90% ad val
7016 9090 ---	Other	50% ad val
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	
7017 0000 -	Of fused quartz or other fused silica	10% ad val.

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	7017 2000 -	Of other glass having a next coefficient of expansion not exceeding $5 \times 10^{-6}$ per K $^{\circ}$ within a temperature range of $0^{\circ}\text{C}$ to $100^{\circ}\text{C}$	10% <i>ad val</i>
	7017 5000 -	Other	10% <i>ad val</i>
	7018 1010 - -	Glass beads	50% <i>ad val</i>
	7018 1090 - - -	Other	40% <i>ad val</i>
	7018 2000	Glass microspheres not exceeding 1 mm in diameter	50% <i>ad val</i>
		Other	
	7018 5010 - -	Glass eyes	90% <i>ad val</i>
	7018 5050 -	Other	90% <i>ad val</i>
70.19		<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabric)</b>	
	7019 1010	Spun rovings, yarn and chopped strands	10% <i>ad val</i>
	7019 2000 -	Woven fabrics, including narrow fabrics	90% <i>ad val</i>
		Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products	
	7019 3100 - -	Mats	50% <i>ad val</i>
	7019 3200 - -	Thin sheets (voiles)	50% <i>ad val</i>
	7019 3900 - -	Other	50% <i>ad val</i>
	-	Other	
	7019 9010 - - -	For machinery	10% <i>ad val</i>
	7019 9020 - - -	For electric insulation	10% <i>ad val</i>
	7019 9030	For welders' shield	10% <i>ad val</i>
	7019 9090	Other	50% <i>ad val</i>
70.20		<b>Other articles of glass</b>	
	7020 0010 - - -	Articles used for industrial purposes	90% <i>ad val</i>
	7020 0050 - - -	Other	90% <i>ad val</i>
		<b>I NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>	
71.01		<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport</b>	
	7101 1000 -	Natural pearls	90% <i>ad val</i>
		Cultured pearls:	

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	7101 2100 --	Unworked	90% <i>ad val</i>
	7101 2200 --	Worked	90% <i>ad val</i>
71 02	Diamonds, whether or not worked, but not mounted or set		
	7102 0000	Unsorted	90% <i>ad val</i>
		Industrial	
	7102 2100	Unworked or simply sawn, cleaved or bruted	50% <i>ad val</i>
	7102 2900	Other	50% <i>ad val</i>
		Non-industrial	
	7102 3100	Unworked or simply sawn, cleaved or bruted	90% <i>ad val</i>
	7102 3900 --	Other	90% <i>ad val</i>
71 03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport		
	7103 1000 -	Unworked or simply sawn or roughly shaped	90% <i>ad val</i>
	-	Otherwise worked	
	7103 9100	Rubies, sapphires and emeralds	50% <i>ad val</i>
	7103 9900 --	Other	90% <i>ad val</i>
71 04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport		
	7104 1000 -	Pseudo-electric quartz	40% <i>ad val</i>
	-	Other, unworked or simply sawn or roughly shaped	
	7104 2010 ---	Industrial diamonds	50% <i>ad val</i>
	7104 2020	Synthetic stones	90% <i>ad val</i>
	7104 2090	Other	90% <i>ad val</i>
		Other	
	7104 9010	Industrial diamonds	50% <i>ad val</i>
	7104 9020 ---	Synthetic stones	50% <i>ad val</i>
	7104 9090 --	Other	90% <i>ad val</i>
71 05	Dust and powder of natural or synthetic precious or semi-precious stones		
	7105 1000	Of diamonds	50% <i>ad val</i>
	7105 9000	Other	90% <i>ad val</i>

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	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
21.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
	7106 1000 -	Powder	90% ad val
	-	Other:	
	7106 9100 -	Unwrought:	90% ad val
	-	Semi-manufactured:	
	7106 9200 -	Silver thread and wire	50% ad val
	7106 9300 -	Other	50% ad val
21.07	7107 0000	Base metals clad with silver, not further worked than semi-manufactured.	50% ad val
21.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		
	Non-monetary		
	7108 1100	Powder	50% ad val
	7108 1200 -	Other unwrought forms	50% ad val
	7108 1300 -	Other semi-manufactured forms	50% ad val
	7108 2000	Monetary	90% ad val
21.09	7109 0000	Base metals or silver, or with gold, not further worked than semi-manufactured	50% ad val
21.10	Platinum unwrought or in semi-manufactured forms, or in powder form		
	Platinum		
	7110 1000 -	Unwrought or in powder form	90% ad val
	7110 1900	Other	90% ad val
	Palladium		
	7110 2000	Unwrought or in powder form	90% ad val
	7110 2900 -	Other	90% ad val
	Rhodium		
	7110 3000 -	Unwrought or in powder form	90% ad val
	7110 3900	Other	90% ad val
	Iridium unwrought or in powder form		
	7110 4000	Unwrought or in powder form	90% ad val
	7110 4900 -	Other	90% ad val



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71.11	7111 0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	90% ad val
71.12		Waste and scrap of precious metal or metal clad with precious metal	
	7112 1000 -	Of gold including metal clad with gold but excluding sweepings containing other precious metals	90% ad val
	7112 3000 -	Of platinum including metal clad with platinum but excluding sweepings containing other precious metals	90% ad val
	7112 9000 -	Other	90% ad val
	11) JEWELLERY, GOLDSMITHS' AND SILVER SMITHS' WARES AND OTHER ARTICLES		
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	
		Of precious metal whether or not plated or clad with precious metal	
	7113 1100	Of silver whether or not plated or clad with other precious metal	50% ad val
	7113 1900 --	Of other precious metal whether or not plated or clad with precious metal	50% ad val
	7113 2000 -	Of base metal clad with precious metal	50% ad val
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	
		Of precious metal whether or not plated or clad with precious metal	
	7114 1100 --	Of silver whether or not plated or clad with other precious metal	50% ad val
	7114 1500 -	Of other precious metal whether or not plated or clad with precious metal	50% ad val
	7114 2100 -	Of base metal clad with precious metal	50% ad val
71.15		Other articles of precious metal or of metal clad with precious metal	
	7115 6000 -	Crystals in the form of ware and ornaments of platinum	50% ad val
	-	Other	
	7115 9010 ---	Platinum crucibles	50% ad val
	7115 9090 ---	Other	90% ad val
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	
	7116 1000	Of natural or cultured pearls	50% ad val

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	7116 9000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	90% ad val
71 17	Imitation Jewellery		
		Of base metal, whether or not plated with precious metal	
	7117 1000 --	Cuff links and studs	90% ad val
	7117 9000 -	Other	90% ad val
	7118 9000	Other	90% ad val
71 18	Coin		
	7118 1000 -	Coin (other than gold coin), not being legal tender	90% ad val
	7118 9000	Other	90% ad val
	I. PRIMARY MATERIALS, PRODUCTS IN CRANULAR OR POWDER FORM		
72 01	Pig iron and spiegelisen in pigs, blocks or other primary forms		
	7201 1000 -	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	60% ad val
	7201 2000 -	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	50% ad val
	7201 3000 -	Alloy pig iron	50% ad val
	7201 4000	Spiegelisen	60% ad val
72 02	Ferro-alloys		
	Ferro-manganese		
	7202 1100	Containing by weight more than 7% of carbon	10% ad val
	7202 1900	Other	10% ad val
	Ferro-silicon		
	7202 2100 --	Containing by weight more than 5% of silicon	10% ad val
	7202 2900 -	Other	10% ad val
	7202 3000	Ferro-silicon-manganese	10% ad val
	Ferro-chromium		
	7202 4100	Containing by weight more than 4% of carbon	10% ad val
	7202 4500 -	Other	10% ad val
	7202 5000	Ferro-silico-chromium	10% ad val
	7202 6000	Ferro-nickel	10% ad val
	7202 7000	Ferro-molybdenum	10% ad val

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	7202 8000	Ferro-tungsten and ferro-silico tungsten	10% <i>ad val</i>
		Other	
	7202 9100 -	Ferro-titanium and ferro-silico titanium	10% <i>ad val</i>
	7202 9200 --	Ferro-vanadium	10% <i>ad val</i>
	7202 9300 --	Ferro-niobium	10% <i>ad val</i>
	7202 9900	Other	10% <i>ad val</i>
72 03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms: iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	
	7203 1000 -	Ferrous products obtained by direct reduction of iron ore	50% <i>ad val</i>
	7203 9000	Other	50% <i>ad val</i>
72 04		Ferrous waste and scrap: remelting scrap ingots of iron or steel	
	7204 1000	Waste and scrap of cast iron	Rs 1500 per M. Ton + 10% <i>ad val</i>
		Waste and scrap of alloy steel	
	7204 2 00 --	Of stainless steel	Rs 1500 per M. Ton + 10% <i>ad val</i>
	7204 2900 --	Other	Rs 1500 per M. Ton + 10% <i>ad val</i>
	7204 3000	Waste and scrap of refined iron or steel	Rs 1500 per M. Ton + 10% <i>ad val</i>
	-	Other waste and scrap:	
	7204 4100 --	Turnings shavings chips, milling waste, sawdust, filings, turnings and stampings, whether or not in bales	Rs 1500 per M. Ton + 10% <i>ad val</i>
	7204 4500 -	Other	Rs 1500 per M. Ton + 10% <i>ad val</i>
	7204 5000	Remelting scrap ingots	Rs 1500 per M. Ton + 10% <i>ad val</i>
72 05		Granules and powders, of pig iron, spiegel Eisen, iron or steel	
	7205 1000	Granules	50% <i>ad val</i>

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7205 7100 -	Of alloy steel		40% ad val
7205 7900 --	Other		50% ad val
II IRON AND NON-ALLOY STEEL			
72 06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03)		
7206 400	Ingots.		90% ad val
7206 9000	Other		90% ad val
72 07	Semi-finished products of iron or non-alloy steel		
-	Containing by weight less than 0.25% of carbon		
7207 1100 -	Of rectangular or (including square) cross-section, the width measuring less than twice the thickness		50% ad val
7207 1200 --	Other, of rectangular (other than square) cross-section.		50% ad val
7207 1900 --	Other		50% ad val
7207 7000	Containing by weight 0.25% or more of carbon		50% ad val
72 08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
	In coils not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 155 MPa		
7208 1100 --	Of a thickness exceeding 10 mm		60% ad val
7208 1200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm		60% ad val
7208 1300 -	Of a thickness of 3 mm or more but less than 4.75 mm		60% ad val
7208 1400 --	Of a thickness of less than 3 mm		60% ad val
	Other coils not further worked than hot-rolled		
7208 1500 --	Of a thickness exceeding 10 mm		60% ad val
7208 2200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm		60% ad val
7208 2300 -	Of a thickness of 3 mm or more but less than 4.75 mm		60% ad val
7208 2400	Of a thickness of less than 3 mm		60% ad val

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	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 254 MPa		
7208 3100 -	Rolls on four faces or in a closed box pass, of a width not exceeding 1240 mm and of a thickness of not less than 4 mm without patterns in relief	60% ad val	
7208 3200	Other, of a thickness exceeding 4 mm	60% ad val	
7208 3300 -	Other, of a thickness 4.75 mm or more but not exceeding 6 mm	60% ad val	
7208 3400	Other, of a thickness of 3 mm or more but less than 4.75 mm	60% ad val	
7208 3500 -	Other, of a thickness of less than 3 mm	60% ad val	
	Other, not in coils, not further worked than hot-rolled:		
7208 4100	Rolls on four faces or in a closed box pass, of a width not exceeding 1240 mm and of a thickness of not less than 4 mm without patterns in relief	60% ad val	
7208 4200	Other, of a thickness exceeding 10 mm	60% ad val	
7208 4300	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	60% ad val	
7208 4400 --	Other, of a thickness of 3 mm or more but less than 4.75 mm	60% ad val	
7208 4500 --	Other, of a thickness of less than 3 mm	60% ad val	
7208 9000	Other	60% ad val	
72 09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated		
	In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 254 MPa		
7209 1100 --	Of a thickness of 3 mm or more	60% ad val	
7209 1200 --	Of a thickness exceeding 3 mm but less than 3 mm	60% ad val	
7209 1300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60% ad val	
7209 1400 --	Of a thickness of less than 0.5 mm	60% ad val	
	Other, in coils not further worked than cold-rolled (cold-reduced)		

	3	4
7209.2100 - -	Of a thickness 1 mm or more	60% ad val
7209.2200	Of a thickness exceeding 1 mm but less than 3 mm	60% ad val
7209.2300	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60% ad val
7209.2400 - -	Of a thickness of less than 0.5 mm	60% ad val
	Non-ir-co's not further worked than cold-rolled (cold-reduced), of a thickness of less than 2 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	
7209.2500	Of a thickness of 1 mm or more	60% ad val
7209.2600 - -	Of a thickness exceeding 1 mm but less than 3 mm	60% ad val
7209.2700 - -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60% ad val
7209.2800 - -	Of a thickness of less than 0.5 mm	60% ad val
	Other, not in coils not further worked than cold-rolled (cold-reduced)	
7209.4100 - -	Of a thickness of 2 mm or more	60% ad val
7209.4200 - -	Of a thickness exceeding 1 mm but less than 2 mm	60% ad val
7209.4300 - -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	60% ad val
7209.4400 - -	Of a thickness of less than 0.5 mm	60% ad val
7209.4900 - -	Other	60% ad val
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	
	Plated or coated with tin	
7210.3100	Of a thickness of 0.5 mm or more	60% ad val
7210.3200	Of a thickness of less than 0.5 mm	60% ad val
72.10.3000 - -	Plated or coated with lead, including brine-plate	60% ad val
- -	Electrically plated or coated with zinc	
72.10.3100 - -	Of steel of a thickness of less than 1 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	60% ad val
72.10.3500 - -	Other	60% ad val
- -	Otherwise plated or coated with zinc	
7210.4100	Corrugated	60% ad val

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	7210.4900 --	Other	60% ad val
	7210.5000 -	Plated or coated with chromium oxides or with chromium and chromium oxides	60% ad val
	7210.6000 -	Plated or coated with aluminium	60% ad val
	7210.7000 -	Painted, varnished or coated with plastics	60% ad val
	7210.8000 -	Other	60% ad val
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		
	-	Not further worked than hot rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa, thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
	7211.1100 --	Reduced 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 reduced with patterns in relief	60% ad val
	7211.1200 --	Other, of a thickness of 4.75 mm or more	60% ad val
	7211.1500 -	Other	60% ad val
	-	Other, not further worked than hot rolled:	
	7211.2100 --	Reduced 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 reduced with patterns in relief	60% ad val
	7211.2200 -	Other, of a thickness of 4.75 mm or more	60% ad val
	7211.2500 --	Other	60% ad val
	7211.3000 -	Not further worked than cold rolled (cold reduced) of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	60% ad val
	-	Other, not further worked than cold rolled (cold reduced):	
	7211.4100 -	Containing by weight less than 0.25% of carbon	60% ad val
	7211.4900 -	Other	60% ad val
	7211.5000 -	Other	60% ad val
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		
	7212.1000	Plated or coated with tin	60% ad val
	-	Electrolytically plated or coated with zinc:	
	7212.2000 -	Of steel of a thickness of less than 3 mm and having minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	60% ad val

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	Other	60% ad val
7212 3000	Otherwise plated or coated with zinc	60% ad val
7212 4000	Painted, varnished or coated with plastics	60% ad val
7212 5000	Otherwise plated or coated	60% ad val
7212 6000 -	Clad	60% ad val
7213	Bars and rods, hot rolled, in irregulars wound coils, of iron or non-alloy steel,	
7213 1000	Containing indentations ribs grooves or other deformations produced during the rolling process	60% ad val
7213 2000 -	Of free cutting steel	60% ad val
	Other, containing by weight less than 0.25% of carbon	
7213 3000 --	Of circular cross-section measuring less than 14 mm diameter	60% ad val
7213 4000 --	Other	60% ad val
	Other, containing by weight 0.25% or more but less than 0.6% of carbon	
7213 4100 --	Of circular cross-section measuring less than 14 mm diameter	60% ad val
7213 4900 --	Other	60% ad val
7213 5000	Other, containing by weight 0.6% or more of carbon	60% ad val
7214	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 0000	Forged	60% ad val
7214 2000	Containing indentations ribs grooves or other deformations produced during the rolling process or twice after rolling	60% ad val
7214 3000	Of free cutting steel	60% ad val
7214 4000	Other, containing by weight less than 0.25% of carbon	60% ad val
7214 5000 -	Other, containing by weight 0.25% or more but less than 0.6% of carbon	60% ad val
7214 6000	Other, containing by weight 0.6% or more of carbon	60% ad val
7215	Other bars and rods of iron or non-alloy steel	
7215 1000	Of free cutting steel, not further worked than cold-formed or cold-finished	60% ad val



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	7215 2000	Other not further worked than cold-formed or cold-finished, containing by weight less than 0.24% of carbon	60% ad val
	7215 1000	Other not further worked than cold formed or cold finished, containing by weight 0.24% or more but less than 0.4% of carbon	60% ad val
	7215 4000 -	Other not further worked than cold formed or cold finished, containing by weight 0.4% or more of carbon	60% ad val
	7215 6000	Other	60% ad val.
7216	Angles, shapes and sections of iron or non-alloy steel		
	7216 1000	U, I or H sections not further worked than hot-rolled, hot drawn or extruded, of a height of less than 80 mm  I or T sections not further worked than hot-rolled, hot drawn or extruded, of a height of less than 80 mm	90% ad val
	7216 2100 --	I sections	90% ad val
	7216 2200 --	T sections	90% ad val
	-	U, I or H sections not further worked than hot-rolled, hot drawn or extruded, of a height of 80 mm or more	
	7216 3100 --	I sections	90% ad val
	7216 3200	I sections	90% ad val
	7216 3300 -	H sections	90% ad val
	7216 4000	I or T sections not further worked than hot-rolled, hot drawn or extruded, of a height of 80 mm or more	90% ad val
	7216 5000	Other angles, shapes and sections not further worked than hot-rolled, hot drawn or extruded	90% ad val
	7216 6000	Angles, shapes and sections not further worked than cold-formed or cold-finished	90% ad val
	7216 6000 -	Other	90% ad val
7217	Wire of iron or non-alloy steel		
		Containing by weight less than 0.25% of carbon	
	7217 1100	Not plated or coated, whether or not polished	90% ad val
	7217 1200 --	Plated or coated with zinc	90% ad val
	7217 1300 --	Plated or coated with other base metal	90% ad val
	7217 1900 --	Other	90% ad val

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		Contain by weight 6.75% or more but less than 10.6% carbon	
7217 2100		Not plated or coated, whether or not polished	50% ad val.
7217 2200 --		Plated or coated with zinc	50% ad val.
7217 2300 --		Plated or coated with other base metals	90% ad val.
7217 2900 --		Other	90% ad val.
		Containing by weight 6% or more of carbon	
7217 3100 --		Not plated or coated, whether or not polished	90% ad val.
7217 3200 --		Plated or coated with zinc	50% ad val.
7217 3300 --		Plated or coated with other base metals	90% ad val.
7217 3900 --		Other	90% ad val.
	<b>III</b>	<b>STAINLESS STEEL</b>	
<b>72 18</b>		<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>	
7218 1000 --		Ingots and other primary forms	50% ad val.
7218 9000 --		Other	50% ad val.
<b>72 19</b>		<b>Flat-rolled products of stainless steel, of a width of 600 mm or more</b>	
		Not further worked than hot-rolled in coils	
7219 1100 --		Of a thickness exceeding 10 mm	60% ad val.
7219 1200 --		Of a thickness of 4.75 mm or more but not exceeding 10 mm	60% ad val.
7219 1300 --		Of a thickness of 3 mm or more but less than 4.75 mm	60% ad val.
7219 4000 --		Of a thickness of less than 3 mm	60% ad val.
		Not further worked than hot-rolled, not in coils	
7219 2100 --		Of a thickness exceeding 10 mm	60% ad val.
7219 2200 --		Of a thickness of 4.75 mm or more but not exceeding 10 mm	60% ad val.
7219 2300 --		Of a thickness of 3 mm or more but less than 4.75 mm	60% ad val.
7219 2400 --		Of a thickness of less than 3 mm	60% ad val.
		Not further worked than cold-rolled (Cold-rolled)	
7219 3100 --		Of a thickness of 4.75 mm or more	60% ad val.
7219 3200 --		Of a thickness of 3 mm or more but less than 4.75 mm	60% ad val.

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	7219 3700 --	Of a thickness exceeding 1 mm but less than 3 mm	60% <i>ad val</i>
	7219 3400 -	Of a thickness of 1 <sup>4</sup> mm or more but not exceeding 3 mm	60% <i>ad val</i>
	7219 3500 --	Of a thickness of less than 0 <sup>4</sup> mm	60% <i>ad val</i>
	7219 6000 -	Other	60% <i>ad val</i>
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm		
	Not further worked than hot-rolled:		
	7220 1100 --	Of a thickness of 4.75 mm or more	60% <i>ad val</i>
	7220 1200	Of a thickness of less than 4.75 mm	50% <i>ad val</i>
	7220 2000 -	Not further worked than cold-roller (cold-reduced)	50% <i>ad val</i>
	7220 9000 -	Other	60% <i>ad val</i>
72.21	7221 0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	90% <i>ad val</i>
72.22	Other bars and rods of stainless steel, angles, shapes and sections of stainless steel		
	7222 1000 -	Bars and rods, not further worked than hot-rolled hot-drawn or extruded	90% <i>ad val</i>
	7222 2000	Bars and rods, not further worked than cold-formed or cold-finished	90% <i>ad val</i>
	7222 1000	Other bars and rods	50% <i>ad val</i>
	7222 4000 -	Angles, shapes and sections	90% <i>ad val</i>
72.23	7223 0000	Wire of stainless steel	90% <i>ad val</i>
	IV OTHER ALLOY STEEL, HOLLOW DRILL BARS AND RODS OF ALLOY OR NON-ALLOY STEEL		
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		
	7224 1000 -	Ingots and other primary forms	50% <i>ad val</i>
	7224 9000 -	Other	50% <i>ad val</i>
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
	7225 1000	Of silicon-electrical steel	60% <i>ad val</i>
	7225 2000	Of high speed steel	60% <i>ad val</i>
	7225 3000 -	Others not further worked than hot-rolled, in coils	60% <i>ad val</i>
	7225 4000 -	Others not further worked than hot-rolled, not in coils	60% <i>ad val</i>

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	7225 5000	Others not further worked than cold rolled (cold reduced)	60% ad val
	7225 5000	Other	60% ad val
72.26		<b>Flat-rolled products of other alloy steel, of a width at least 600 mm</b>	
	7226 1000 -	Of silicon-chemical steel	60% ad val
	7226 1000	Of high speed steel	60% ad val
	-	Other	
	7226 9100 -	Not further worked than hot rolled	60% ad val
	7226 9200 -	Not further worked than cold rolled (cold-reduced)	60% ad val
	7226 9500	Other	50% ad val
72.27		<b>Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel</b>	
	7227 1000	Of high speed steel	50% ad val
	7227 2000	Of silicon-manganese steel	50% ad val
	7227 5000	Other	50% ad val
72.28		<b>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</b>	
	7228 1000 -	Bars and rods of high speed steel	90% ad val
	7228 2000 -	Bars and rods of silicon-manganese steel	90% ad val
	7228 3000	Other bars and rods not further worked than hot-rolled, hot drawn or extruded	90% ad val
	7228 4000	Other bars and rods, not further worked than forged	90% ad val
	7228 5000	Other bars and rods not further worked than cold formed or cold finished	90% ad val
	7228 6000	Other bars and rods	90% ad val
	7228 7000 -	Angles, shapes and sections	90% ad val
	7228 8000	Hollow drill bars and rods	90% ad val
72.29		<b>Wire of other alloy steel</b>	
	7229 1000	Of high speed steel	90% ad val
	7229 2000 -	Of silicon-manganese steel	90% ad val
	7229 5000	Other	90% ad val

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71.01	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		
	7101 1000 -	Sheet piling	44% ad val
	7101 2000 -	Angles, shapes and sections	90% ad val
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 materials specialized for joining or fixing rails.		
	7302 1000	Rails	90% ad val
	7302 2000	Sleepers (cross-ties)	90% ad val
	7302 3000	Switch blades, crossing frogs, point rods and other crossing pieces	90% ad val
	7302 4000 -	Fish plates and sole plates	90% ad val
	7302 5000	Other	90% ad val
71.03	7103 0000	Tubes, pipes and hollow profiles, of cast iron	90% ad val
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		
	7304 1000 -	Large pipe of a kind used for oil or gas pipelines	90% ad val
	7304 2000 -	Casing tubing and drill pipe of a kind used in drilling for oil or gas	90% ad val
		Other, of circular cross-section, of iron or non-alloy steel	
	7304 3140 --	Cold drawn or cold rolled (cold-reduced)	90% ad val
	7304 3500 --	Other	90% ad val
		Other, of circular cross-section of stainless steel	
	7304 4100 --	Cold drawn or cold rolled (cold-reduced)	90% ad val
	7304 4500	Other	90% ad val
		Other, of circular cross-section of other alloy steel	
	7304 5100 --	Cold-drawn or cold-rolled (cold-reduced)	90% ad val
	7304 5500	Other	90% ad val
	7304 5900	Other	90% ad val
73.05	Other tubes and pipes (for example welded, riveted or similarly closed) having internal and external circular		

cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.

	Line pipe of a kind used for oil or gas pipelines	
7305 1100 --	Longitudinally submerged arc welded	90% ad val.
7305 1200	Other longitudinally welded	90% ad val.
7305 1900	Other	90% ad val.
7305 2200 -	Casing of a kind used in drilling for oil or gas	90% ad val.
-	Other, welded	
7305 3100	Longitudinally welded	90% ad val.
7305 3500 -	Other	90% ad val.
7305 9000	Other	90% ad val.
73 06	Other tubes, pipes and hollow profiles (for example, open or closed, welded, riveted or similarly closed), of iron or steel	
7306 1000 -	Line pipe of a kind used for oil or gas pipelines	90% ad val.
7306 2000	Casing and tubing of a kind used in drilling for oil or gas	90% ad val.
7306 3000	Other, welded, of circular cross-section of iron or non-alloy steel	90% ad val.
7306 4000	Other, welded, of circular cross-section of other alloy steel	90% ad val.
7306 5000	Other welded, of circular cross-section of stainless steel	90% ad val.
7306 6000	Other welded, of non-circular cross-section	90% ad val.
7306 9000	Other	90% ad val.
73 07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	
	Cast fittings	
7307 1100	Of non-malleable cast iron	90% ad val.
7307 1900 -	Other	90% ad val.
-	Other, of stainless steel	
7307 2 00 --	Flanges	90% ad val.
7307 3000 -	Threaded elbows, bends and sleeves,	90% ad val.
7307 3100	Butt welding fittings	90% ad val.
7307 2900	Other	90% ad val.
	Other	

1	2	3	4
	7307 9100 --	Flanges	54% ad val.
	7307 9200 --	Threaded elbows, bends and sleeves	90% ad val
	7307 9300	Rail wearing flanges	54% ad val
	7307 9500 --	Other	90% ad val
73 08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	
	7308 1000	Bridges and bridge-sections	50% ad val
	7308 2000	Towers and lattice masts	90% ad val
	7308 3000	Doors, windows and their frames and thresholds for doors	90% ad val
	7308 4000	Equipment for scaffolding, shoring, propping or tying propping	90% ad val
	7308 9000	Other	50% ad val
73 09	7309 0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 400 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	90% ad val
73 10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 400 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	
	7310 1000	Of a capacity of 40 l or more	50% ad val
		Of a capacity of less than 40 l	
	7310 2100 --	Cans which are to be closed by crimping or crimping	90% ad val
	7310 2500 --	Other	50% ad val
73 11	7311.0000	Containers for compressed or liquefied gas, of iron or steel	90% ad val
73 12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	
	7312 1000	Stranded wire, ropes and cables	50% ad val
	7312 9000 -	Other	90% ad val
73 13	7313 0000	Barbed wire of iron or steel; twisted hanger or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	50% ad val





2	3	4
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, corners, collar pins, washers (including spring washers) and similar articles of iron or steel	
-	Threaded articles	
7318 1100	Coach screws	90% ad val
7318 1200 --	Other wood screws	50% ad val
7318 1300 --	Screw hooks and screw rings	50% ad val
7318 1400 --	Self tapping screws	90% ad val
7318 1500 --	Other screws and bolts, whether or not with their nuts or washers	90% ad val
7318 1600	Nuts	50% ad val
7318 1900	Other	90% ad val
-	Non-threaded articles	
7318 2100 --	Spring washers and other lock washers	90% ad val
7318 2200 --	Other washers	50% ad val
7318 2300	Rivets	50% ad val
7318 2400 --	Collars and collar-pins	90% ad val
7318 2900 --	Other	50% ad val
73.19	Sewing needles, knitting needles, bodkins, crochets hooks, embroidery cottons and similar articles, for sale in the hand of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	
7319 0000	Sewing, darning or embroidery needles	90% ad val
7319 2000	Safety pins	90% ad val
7319 7000	Other pins	50% ad val
7319 9000	Other	90% ad val
73.20	Coils and leaves for springs, of iron or steel	
7320 1000 -	Leaf springs and leaves therefor	50% ad val
7320 2000 -	Helical springs	90% ad val
7320 9000	Other	50% ad val
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), bathstoves, heaters, gas stoves, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
	Cooking appliances and plate warmers:	
7321 1000 --	For gas fuel or for both gas and other fuels	75% ad val

1	2	3	4
	7321 200	For liquid fuel	75% <i>ad val</i>
	7321 200 --	For solid fuel	75% <i>ad val</i>
		Other appliances:	
	7321 8100 --	For gas fuel or for both gas and other fuels.	75% <i>ad val</i>
	7321 8200 --	For liquid fuel	75% <i>ad val</i>
	7321 8300 --	For solid fuel	75% <i>ad val</i>
	7321 5000	Parts	75% <i>ad val</i>
73.22		<b>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.</b>	
	-	Radiators and parts thereof	
	7322 1100	Of cast iron	50% <i>ad val</i>
	7322 1500 --	Other	50% <i>ad val</i>
	7322 9000 -	Other	50% <i>ad val</i>
73.23		<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scrubbers and scouring or polishing pads, gloves and the like, of iron or steel.</b>	
	7323 1000	Iron or steel wool, pot scrubbers and scouring or polishing pads, gloves and the like, of iron or steel	90% <i>ad val</i>
		Other	
	7323 9100	Of cast iron, not enamelled	90% <i>ad val</i>
	7323 9200 -	Of cast iron, enamelled	90% <i>ad val</i>
	7323 9300 -	Of stainless steel	90% <i>ad val</i>
	7323 9400 --	Of iron (other than cast iron) or steel, enamelled	90% <i>ad val</i>
	7323 9900 --	Other	90% <i>ad val</i>
73.24		<b>Sanitary ware and parts thereof, of iron or steel</b>	
		Sinks and wash basins, of stainless steel	
	7324 1010 ---	Sinks	90% <i>ad val</i>
	7324 1050 ---	Other	90% <i>ad val</i>
		Baths	
		Of cast iron, whether or not enamelled:	
	7324 21 0 ---	Framed	90% <i>ad val</i>

1	2	3	4
	7324 2190 ---	Other	60% <i>ad val</i>
	..	Other	90% <i>ad val</i>
	7324 2910 ---	Enamelled	60% <i>ad val</i>
	7324 2990 ---	Other	90% <i>ad val</i>
		Other, including parts	
	7324 9010 ---	Enamelled iron sinks and wash basins	90% <i>ad val</i>
	7324 9090 ---	Other	90% <i>ad val</i>
73.25		Other cast articles of iron or steel.	
	7325 1000	Of non-malleable cast iron	90% <i>ad val</i>
		Other	
	7325 9100 --	Grinding balls and similar articles for mills	90% <i>ad val</i>
	7325 9900 --	Other	90% <i>ad val</i>
73.26		Other articles of iron or steel	
		Forged or stamped, but not further worked	
	7326 1100 --	Grinding balls and similar articles for mills	90% <i>ad val</i>
	7326 1400 --	Other	90% <i>ad val</i>
		Articles of iron or steel wire	
	7326 2010 --	Bead wire for cycle tyres	60% <i>ad val</i>
	7326 2020 ---	X-ray film hangers	90% <i>ad val</i>
	7326 2030 ---	Milk strainers and similar articles	90% <i>ad val</i>
	7326 2040 ---	Cages	60% <i>ad val</i>
	7326 2050 ---	Steel belt lagging	90% <i>ad val</i>
	7326 2060 ---	Steel ball of 1 mm diameter for the manufacturing of ball point pens	60% <i>ad val</i>
	7326 2080 ---	Foot and Shoe protectors	90% <i>ad val</i>
	7326 9000 --	Other	90% <i>ad val</i>
74.01		Copper mattes; cement copper (precipitated copper)	
	7401 1000 --	Copper mattes	20% <i>ad val</i>
	7401 2000	Cement copper (precipitated copper)	20% <i>ad val</i>
74.02	7402 0000	Unrefined copper, copper anodes for electrolytic refining.	20% <i>ad val</i>
74.03		Refined copper and copper alloys, unwrought.	
		Refined copper	
	7403 1100 --	Cathodes and sections of cathodes	20% <i>ad val</i>

1	2	3	4
	7401 200 -	Wire bars	20% ad val
	7403 1000 -	Billets	20% ad val
	7403 1900 -	Other	20% ad val
		<b>Copper alloys</b>	
	7403 2100 -	Copper-zinc base alloys (brass)	20% ad val
	7403 2200 -	Copper-tin base alloys (bronze)	20% ad val
	7403 2300 -	Copper-nickel base alloys (cupro-nickel) or Copper nickel-zinc base alloys (nickel silver)	20% ad val
	7403 2500 -	Other copper alloys (other than master alloys of heading No. 7405)	20% ad val
74.04	7404 0000	<b>Copper waste and scrap</b>	20% ad val
74.05	7405 0000	<b>Master alloys of copper</b>	20% ad val
74.06		<b>Copper powders and flakes</b>	
	7406 1000	Powders of non-lamellar structure	20% ad val
	7406 2000 -	Powders of lamellar structure: flakes	20% ad val
74.07		<b>Copper bars, rods and profiles</b>	
	7407 1000 -	Of refined copper	20% ad val
		Of copper alloys	
	7407 2100 -	Of copper-zinc base alloys (brass)	20% ad val
	7407 2200 -	Of copper-nickel base alloys (cupro-nickel) or copper nickel-zinc base alloys (nickel silver)	20% ad val
	7407 2500 -	Other	20% ad val
74.08		<b>Copper wire</b>	
	-	Of refined copper	
	7408 1100 -	Of which the maximum cross sectional diameter exceeds 6 mm	20% ad val
	7408 1900 -	Other	20% ad val
	-	Of copper alloys	
	7408 2100 -	Of copper-zinc base alloys (brass)	20% ad val
	7408 2200 -	Of copper-nickel base alloys (cupro-nickel) or copper nickel-zinc base alloys (nickel silver)	20% ad val
	7408 2500 -	Other	20% ad val
74.09		<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm</b>	
		Of refined copper	

1	2	3
	7409 1100 -	1r coils 50% ad val
	7409 1900 -	Other 50% ad val
		Of copper-zinc base alloys (brass)
	7409 2100 -	1n coils 50% ad val
	7409 2900 -	Other 50% ad val
		Of copper-tin base alloys (bronze)
	7409 3100 -	1r coils 50% ad val
	7409 3900 -	Other 50% ad val
	7409 4000 -	Of copper-nickel base alloys (cuper nickel) or copper-nickel-zinc base alloys (nickel silver) 50% ad val
	7409 9000 -	Of other copper alloys 50% ad val
74.10	Copper foil (whether or not primed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm	
	Not backed	
	7410 1100 -	Of refined copper 70% ad val
	7410 1200 -	Of copper alloys 70% ad val
	-	Backed
	7410 2100 -	Of refined copper 70% ad val
	7410 2200 -	Of copper alloys 70% ad val
74.11	Copper tubes and pipes	
	7411 1000 -	Of refined copper 70% ad val
	-	Of copper alloys
	7411 2100 -	Of copper-zinc base alloys (brass) 70% ad val
	7411 2200 -	Of copper-nickel base alloys (cupernickel) or copper-nickel-zinc base alloys (nickel silver) 70% ad val
	7411 2900 -	Other 70% ad val
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	
	Of refined copper	
	7412 1010 -	Chromium plated 90% ad val
	7412 1090 -	Other 90% ad val
	-	Of copper alloys
	7412 2010 -	Chromium plated 90% ad val

1	2	3	4
	7412 2050--	Other	50% ad val
74 13	7413 0000	Stranded wire, cables, potted leads and the like, of copper, not electrically insulated	75% ad val
74 14		Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper	
	7414 1000	Endless bands for machinery	70% ad val
	7414 9000	Other	70% ad val
74 15		Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotter, cotter pins, washers (including spring washers) and similar articles, of copper	
	7415 1000-	Nails and tacks, drawing pins, staples and similar articles	70% ad val
	-	Other art cles, not threaded	
	7415 2100	Washers (including spring washers)	70% ad val
	7415 2500-	Other	70% ad val
	-	Other threaded articles	
	7415 3100--	Screws for wood	70% ad val
	7415 3700--	Other screws, bolts and nuts	70% ad val
	7415 3900--	Other	70% ad val
74 16	7416 0000	Copper springs	50% ad val
74 17	7417 0000	Cooling or heating apparatus of a kind used for domestic purposes, ram-el-calc, and parts thereof, of copper	50% ad val
74 18		Table, kitchen or other household articles and parts thereof of copper; pot scrubbers and scouring or polishing pads, gloves and the like of copper; various ware and parts thereof of copper	
	7418 1000-	Table, kitchen or other household articles and parts thereof; pot scrubbers and scouring or polishing pads, gloves and the like	45% ad val
	7418 2000-	Sanitary ware and parts thereof	40% ad val
74 19		Other articles of copper	
	7419 1000-	Chain and parts thereof	90% ad val
	-	Other	
	7419 3100--	Cast, moulded, stamped or forged, but not further worked	30% ad val
		Other	

1	2	3	4
	7419 9910 -	Reservoir tanks and similar containers	50% <i>ad val</i>
	7419 9920 --	Other needles & pins	90% <i>ad val</i>
	7419 9931 ---	Pencil ferrules	70% <i>ad val</i>
	7419 9940 ---	Doors, window frames and other structural parts	50% <i>ad val</i>
	7419 9990 ---	Other	90% <i>ad val</i>
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	
	7501 1000-	Nickel mattes	20% <i>ad val</i>
	7501 2000-	Nickel oxide sinters and other intermediate products of nickel metallurgy	20% <i>ad val</i>
75.02		Unwrought nickel	
	7502 1000-	Nickel, not alloyed	20% <i>ad val</i>
	7502 2000-	Nickel alloys	20% <i>ad val</i>
75.03	7503 0000	Nickel waste and scrap	20% <i>ad val</i>
75.04	7504 0000	Nickel powders and flakes	50% <i>ad val</i>
75.05		Nickel bars, rods, profiles and wire	
		Bars, rods and profiles:	
	7505 1100 -	Of nickel, not alloyed	20% <i>ad val</i>
	7505 1200 --	Of nickel alloys,	20% <i>ad val</i>
		Wire	
	7505 2100 -	Of nickel, not alloyed	20% <i>ad val</i>
	7505 2200-	Of nickel alloys	20% <i>ad val</i>
75.06		Nickel plates, sheets, strip and foil	
	7506 1000-	Of nickel, not alloyed	50% <i>ad val</i>
	7506 2000-	Of nickel alloys	50% <i>ad val</i>
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	
	7507 1000-	Of nickel, not alloyed	20% <i>ad val</i>
	7507 1200 -	Of nickel alloys	20% <i>ad val</i>
	7507 2000	Tube or pipe fittings	20% <i>ad val</i>
75.08		Other articles of nickel	
	7508 00 00--	Electroplating anode (including those produced by electrolysis)	20% <i>ad val</i>
	7508 6000 --	Other	90% <i>ad val</i>

1	2	3	4
76.01	Drawn wrought aluminium		
	7601 1000-	Aluminium not alloyed	20% ad val
	7601 2000-	Aluminium alloys	20% ad val
76.02	7602.0000	Aluminium waste and scrap.	20% ad val
76.03	Aluminium powders and flakes		
	7603 1000-	Powders of non-lamellar structure	50% ad val
	7603 2000-	Powders of lamellar structure flakes	40% ad val
76.04	Aluminium bars, rods and profiles		
	7604 1000	Of aluminium not alloyed	30% ad val
		Of aluminium alloys	
	7604 2100	Hollow profiles.	70% ad val
	7604 2500-	Other	30% ad val
76.05	Aluminium wire		
		Of aluminium not alloyed	
	7605 100	Of which the maximum cross-sectional dimension exceeds 2 mm	70% ad val
	7605 500	Other	30% ad val
		Of aluminium alloys	
	7605 2100	Of which the maximum cross-sectional dimension exceeds 2 mm	70% ad val
	7605 2500	Other	30% ad val
76.06	Aluminium plates, sheets and strip of a thickness exceeding 0.2 mm		
		Rectangular (including square)	
	7606 1100	Of aluminium not alloyed	50% ad val
	7606 1200-	Of aluminium alloys	50% ad val
	-	Other	
	7606 9100	Of aluminium not alloyed	40% ad val
	7606 9200-	Of aluminium alloys	40% ad val
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (including any backing) not exceeding 0.2 mm.		
		Not backed	
	7607 1100	Rolled but not further worked	70% ad val
	7607 1500-	Other	90% ad val



	7607 2000-	Bulked	90% ad val
76.08		Aluminium tubes and pipes	
	7608 1000-	Of aluminium not alloyed	70% ad val
	7608 2000-	Of aluminium alloys	50% ad val
76.09	7609 0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	90% ad val
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
	7610 1000 -	Doors, windows and their frames and thresholds for doors,	90% ad val
	7610 9000	Other	90% ad val
76.11	7611 0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	90% ad val
76.12		Aluminium tanks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612 1000	Collapsible tubular containers	40% ad val
	7612 9000	Other	40% ad val
76.13	7613 0000	Aluminium containers for compressed or liquefied gas	60% ad val
76.14		Stranded wire, cables, plated bars and the like, of aluminium, not electrically insulated	
	7614 1000 -	With steel core	70% ad val
	7614 9000	Other	70% ad val
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scrubbers and scouring or polishing pads, gloves and the like, of aluminium; sanitaryware and parts thereof, of aluminium	
	7615 1000 -	Table, kitchen or other household articles and parts thereof; pot scrubbers and scouring or polishing pads, gloves and the like	90% ad val
	7615 2000 -	Sanitaryware and parts thereof	90% ad val

76 16	Other articles of aluminium.		
7616 1000 -	Nails, nails staples (other than those of heading No 83, 801) screws, bolts, nuts, screw hooks, rivets, cotters, letter pins, washers and similar articles	90% ad val	
	Other		
7616 9010 ---	Castings and forgings in the rough state	30% ad val	
7616 9020 ---	Of a kind used in machinery	50% ad val	
7616 9030 - -	Refractory alumina slugs	90% ad val	
7616 9040 ---	Perforated	50% ad val	
7616 9050	Grids, cloth, grill, matting, reinforcing fibres and similar materials, of aluminium wire	40% ad val	
7616 9090 ---	Other	50% ad val	
78 01	In wrought lead		
7801 0000	Refined lead	20% ad val	
	Other		
7801 9100 -	Containing by weight antimony as the principal other element	20% ad val	
7801 9900 - -	Other	20% ad val	
78 02	7802 0000	Lead waste and scrap.	20% ad val
78 03	7803 0000	Lead bars, rods, profiles and wire	30% ad val
78 04	Lead plates, sheets, strip and foil; lead powders and flakes.		
	Plates, sheets, strip and foil		
	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm		
7804 1100 ---	Sheets and strip	50% ad val	
7804 1000 ---	Foils	70% ad val	
7804 1900 - -	Other	70% ad val	
7804 2000	Powders and flakes	50% ad val	
78 05	7805 0000	Lead tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	70% ad val
78 06	Other articles of lead		
7806 0010 ---	Containers for transport and storage	40% ad val	
7806 0090 ---	Other	50% ad val	
79 01	In wrought zinc		
	Zinc not alloyed		

1	2	3	4
	7901.1100 - -	Containing by weight 99.99% or more of zinc	20% ad val
	7901.1200 - -	Containing by weight less than 99.99% of zinc	20% ad val
	7901.3000 -	Zinc alloys	20% ad val
79.02	7902.0000	Zinc waste and scrap	20% ad val
79.03		Zinc dust, powders and flakes,	
	7903.1000 -	Zinc dust	60% ad val
	7903.9000 -	Other	60% ad val
79.04	7904.0000	Zinc bars, rods, profiles and wire,	20% ad val
79.05	7905.0000	Zinc plates, sheets, strip and foil	60% ad val
79.06	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves),	20% ad val
79.07		Other articles of zinc	
	7907.0000 -	Gutters, roof capping, skylight frames and other fabricated building components	60% ad val
	-	Other	
	7907.9010	Zinc slugs or dry battery cell containers	20% ad val
	7907.9020 - -	Anodes	90% ad val
	7907.9090 - -	Other	90% ad val
80.01		Unwrought tin	
	8001.1000 -	Tin not alloyed	20% ad val
	8001.7000 -	Tin alloys	20% ad val
80.02	8002.0000	Tin waste and scrap	20% ad val
80.03	8003.0000	Tin bars, rods, profiles and wire,	20% ad val
80.04	8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2mm	60% ad val
80.05		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	
	8005.0000	Foil	20% ad val
	8005.3000	Powders and flakes	50% ad val
80.06	8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves),	20% ad val
80.07		Other articles of tin	
	8007.0010	Anodes	90% ad val
	8007.0090 -	Other	90% ad val

	3	4
<b>81 01</b>	<b>Tungsten (wolfram) and articles thereof including waste and scrap</b>	
8101 1000 -	Powders	70% <i>ad val.</i>
	Other	
8101 9100 --	Unwrought tungsten including bars and rods obtained simply by sintering; waste and scrap	20% <i>ad val.</i>
8101 9200 -	Bars and rods, other than those obtained simply by sintering; profiles, plates, sheets, strip and foil	50% <i>ad val.</i>
8101 9300	Wire	90% <i>ad val.</i>
8101 9500 --	Other	90% <i>ad val.</i>
<b>81 02</b>	<b>Molybdenum and articles thereof including waste and scrap</b>	
8102 1000 -	Powders	70% <i>ad val.</i>
	Other	
8102 9100 --	Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	20% <i>ad val.</i>
8102 9200	Bars and rods, other than those obtained simply by sintering; profiles, plates, sheets, strip and foil	50% <i>ad val.</i>
8102 9300	Wire	90% <i>ad val.</i>
8102 9500 --	Other	50% <i>ad val.</i>
<b>81 03</b>	<b>Tantalum and articles thereof, including waste and scrap.</b>	
8103 1000	Unwrought tantalum including bars and rods obtained simply by sintering; waste and scrap; powders	20% <i>ad val.</i>
	Other	
8103 9000 ---	Wrought tantalum	70% <i>ad val.</i>
8103 9000 ---	Other	50% <i>ad val.</i>
<b>81 04</b>	<b>Magnesium and articles thereof, including waste and scrap</b>	
	<b>Unwrought magnesium</b>	
8104 1000 --	Containing at least 99.8% by weight of magnesium	20% <i>ad val.</i>
8104 1900 --	Other	20% <i>ad val.</i>
8104 2000	Waste and scrap	20% <i>ad val.</i>
8104 3000 -	Raspings, turnings and granules, grades according to size; powders	50% <i>ad val.</i>
	Other	

1	2	3	4
	8104.9010 ---	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strips of magnesium	30% <i>ad val</i>
	8104.9094	Other	70% <i>ad val</i>
81.05		Cobalt, mattes and other intermediate products of cobalt metallurgy, cobalt and articles thereof including waste and scrap	
	8105.1000 -	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	20% <i>ad val</i>
		Other	
	8105.9010 ---	Wrought	30% <i>ad val</i>
	8105.9090	Other	90% <i>ad val</i>
81.06		Bismuth and articles thereof, including waste and scrap	
	8106.0010	Unwrought, waste and scrap	20% <i>ad val</i>
	8106.0020 ---	Wrought	30% <i>ad val</i>
	8106.0090 -	Other	50% <i>ad val</i>
81.07		Cadmium and articles thereof, including waste and scrap	
	8107.1000	Unwrought cadmium; waste and scrap; powders	20% <i>ad val</i>
	-	Other	
	8107.9010 --	Wrought	30% <i>ad val</i>
	8107.9090 ---	Other	90% <i>ad val</i>
81.08		Titanium and articles thereof, including waste and scrap; powders	
	8108.1000	Unwrought titanium; waste and scrap; powders	20% <i>ad val</i>
	8108.9010	Wrought	30% <i>ad val</i>
	8108.9090 ---	Other	90% <i>ad val</i>
81.09		Zirconium and articles thereof, including waste and scrap	
	8109.1000	Unwrought zirconium; waste and scrap; powders	20% <i>ad val</i>
	8109.9010	Wrought	30% <i>ad val</i>
	8109.9090 --	Other	50% <i>ad val</i>
81.10		Antimony and articles thereof, including waste and scrap	
	8110.0010	Unwrought, waste and scrap	20% <i>ad val</i>
	8110.0020 ---	Wrought	30% <i>ad val</i>
	8110.0090 ---	Other	90% <i>ad val</i>

8111	81110010 ---	Manganese and articles thereof, including waste and scrap	
	81110020 ---	Unwrought, waste and scrap	20% ad val.
	81110030 ---	Wrought	30% ad val.
8112	81120010 ---	Other	50% ad val.
		Beryllium, chromium, germanium, vanadium, gallium, hafnium, niobium, niobium (columbium), rhenium and rhodium, and articles of these metals, including waste and scrap	
		Beryllium	
8112	81121010 ---	Unwrought waste and scrap powders	20% ad val.
	81121910 ---	Wrought	20% ad val.
	81121990 ---	Other	90% ad val.
8112		Chromium	
	81122010 ---	Unwrought, waste and scrap	20% ad val.
	81122020 ---	Wrought	20% ad val.
8112	81122030 ---	Other	40% ad val.
		Germanium	
8112	81123010 ---	Unwrought waste and scrap	20% ad val.
	81123020 ---	Wrought	20% ad val.
	81123030 ---	Other	40% ad val.
8112		Vanadium	
	81124010 ---	Unwrought waste and scrap	20% ad val.
	81124020 ---	Wrought	20% ad val.
8112	81124030 ---	Other	40% ad val.
	81125010 ---	Unwrought waste and scrap powders	20% ad val.
		Other	
8112	81125020 ---	Wrought	20% ad val.
	81125030 ---	Other	50% ad val.
8113		Cermet and articles thereof, including waste and scrap	
	81130010 ---	Unwrought, waste and scrap	20% ad val.
	81130020 ---	Wrought	20% ad val.
8113	81130030 ---	Other	90% ad val.
8201		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks, and rakes; axes, bill hooks and similar felling 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.	
	82011000	Spades and shovels	40% ad val.

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	8201 2000	Forks	50% ad val.
	8201 3000	Mallets, picks, hoes and rakes	50% ad val.
	8201 4000	Axes, bill hooks and similar hewing tools	90% ad val.
	8201 5000	Secateurs and similar one-handed pruners and shears (including poultry shears)	90% ad val.
	8201 6000 -	Hedge shears, two-handed pruning shears and similar two-handed shears	90% ad val.
	8201 9000	Other hand tools of a kind used in agriculture, horticulture or forestry	50% ad val.
82 02		Hand saws; blades for saws of all kinds (including sliding, sliding or toothless saw blades)	
	8202 1000 -	Hand saws	40% ad val.
	8202 2000	Hand saw blades	50% ad val.
	-	Circular saw blades (including sliding or sliding saw blades)	
	8202 3100 -	With working part of steel	50% ad val.
	8202 3200	With working part of other materials	50% ad val.
	8202 4000	Chain saw blades	50% ad val.
		Other saw blades	
	8202 9100 --	Straight saw blades for working metal	90% ad val.
	8202 9900 --	Other	90% ad val.
82 03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt cutters, perforating punches and similar hand tools	
	8203 1000	Files, rasps and similar tools	50% ad val.
	8203 2000	Pliers (including cutting pliers), pincers, tweezers and similar tools	50% ad val.
	8203 3000	Metal-cutting shears and similar tools	50% ad val.
	8203 4000	Pipe-cutters, bolt cutters, perforating punches and similar tools	90% ad val.
82 04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	
	-	Hand-operated spanners and wrenches	
	8204 1100 --	Non-adjustable	50% ad val.
	8204 1200 --	Adjustable	90% ad val.
	8204 2000 -	Interchangeable spanner sockets, with or without handles	90% ad val.

82.05		Hand tools (including glassers' 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.	
8205.1000	-	Drilling, threading or tapping tools	90% ad val
8205.2000		Hammers and sledge hammers	90% ad val
8205.3000		Pieces, chisels, gauges and similar cutting tools for working wood	90% ad val
8205.4000		Screwdrivers	50% ad val
-		Other hand tools (including glassers' diamonds)	
8205.5100	-	Household tools	90% ad val
-		Other	
8205.5910	-	Cannas grins	50% ad val
8205.5920	-	Stone lasts	90% ad val
8205.5950	-	Other	50% ad val
8205.6000	-	Blow lamps	90% ad val
8205.7000	-	Vices, clamps and the like	90% ad val
8205.8000	-	Anvils, portable forges; hand or pedal-operated grinding wheels with frameworks	90% ad val
8205.9000	-	Sets of articles of two or more of the foregoing subheadings	50% ad val
82.06	8206.0000	Tools of two or more of the heading Nos. 82.02 to 82.05, put up in sets for retail sale	50% ad val
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	
8207.1000		With working part of sintered metal, carbide or ceramics	10% ad val
8207.2000	-	With working part of other materials	10% ad val
8207.2000	-	Dies for drawing or extruding metal	10% ad val
8207.3000		Tools for pressing, stamping or punching	10% ad val
8207.4000	-	Tools for tapping or threading	10% ad val
8207.5000		Tools for drilling, other than for rock drilling	90% ad val
8207.6000		Tools for boring or broaching	10% ad val



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	8205 7000	Tools for milling	10% <i>ad val</i>
	8205 8000 -	Tools for mining	10% <i>ad val</i>
	8205 9000	Other interchangeable tools	10% <i>ad val</i>
82.08		Knives and cutting blades, for machines or for mechanical appliances	
	8208 1000 -	For metal working	50% <i>ad val</i>
	8208 2000 -	For wood working	50% <i>ad val</i>
	8208 3000 -	For kitchen appliances or for machines used by the food industry	50% <i>ad val</i>
	8208 4000	For agricultural, horticultural or forestry machines	50% <i>ad val</i>
	8208 9000 -	Other	50% <i>ad val</i>
82.09	8209 0000	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	10% <i>ad val</i>
82.10	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	90% <i>ad val</i>
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor	
	8211 1000	Sets of assorted articles	50% <i>ad val</i>
		Other	
	8211 9100	Table knives having fixed blades	90% <i>ad val</i>
	8211 9200 --	Other knives having fixed blades	90% <i>ad val</i>
	8211 9300 --	Knives having other than fixed blades	90% <i>ad val</i>
	8211 9400	Blades	90% <i>ad val</i>
82.12		Razors and razor blades (including razor blade blanks in strips)	
	-	Razors	
	8212 1010 ---	Safety razors	50% <i>ad val</i>
	8212 1050 ---	Other	90% <i>ad val</i>
	-	Safety razor blades (including razor blade blanks in strips)	
	8212 2010 ---	Safety razor blades	90% <i>ad val</i>
	8212 2050 ---	Other	90% <i>ad val</i>
	-	Other parts	
	8212.9010 ---	Of safety razors	50% <i>ad val</i>

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	8212 9090 ---	Other	90% <i>ad val.</i>
8213	8213 0000	Scissors, tailors' shears and similar shears, and blades therefor.	90% <i>ad val.</i>
8214		Other articles of cutlery (for example, hair clippers, huffers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	
		Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	
	8214 0110	Pencil sharpeners and blades therefor	90% <i>ad val.</i>
	8214 1090 ---	Other	90% <i>ad val.</i>
	8214 2000 -	Manicure or pedicure sets and instruments including nail files	90% <i>ad val.</i>
		Other	
	8214 5010 ---	Hair clippers	90% <i>ad val.</i>
	8214 9020 ---	Nail clippers	90% <i>ad val.</i>
	8214 9030	Other articles of office cutlery	90% <i>ad val.</i>
	8214 9050 -	Other	90% <i>ad val.</i>
8215		Spoons, forks, ladles, skimmers, cake servers, fish knives, butter knives, sugar tongs and similar kitchen or tableware	
	8215 1000 -	Sets of assorted articles containing at least one article plated with precious metal	90% <i>ad val.</i>
	8215 2000 -	Other sets of assorted articles	90% <i>ad val.</i>
		Other	
	8215 5000	Plated with precious metal	90% <i>ad val.</i>
	8215 9900 --	Other	90% <i>ad val.</i>
8301		Padlocks and locks (key combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	
	8301 1000 -	Padlocks	70% <i>ad val.</i>
	8301 2000	Locks of a kind used for motor vehicles	70% <i>ad val.</i>
	8301 3000 -	Locks of a kind used for furniture	70% <i>ad val.</i>
	8301 4000	Other locks	70% <i>ad val.</i>
	8301 5000	Clasps and frames with clasps incorporating locks	70% <i>ad val.</i>
	8301 6000	Parts	70% <i>ad val.</i>
	8301 7000	Keys presented separately	70% <i>ad val.</i>

<b>R302</b>		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	
	8302.1000	Hinges	90% <i>ad val</i>
	8305.2000 -	Castors	90% <i>ad val</i>
	8302.2000	Other mountings, fittings and similar articles suitable for motor vehicles	54% <i>ad val</i>
		Other mountings, fittings and similar articles	
	8302.4100 --	Suitable for buildings	90% <i>ad val</i>
	8302.4200 --	Other, suitable for furniture	90% <i>ad val</i>
	8302.4900 --	Other	90% <i>ad val</i>
	8307.4000 -	Hat-racks, hat-pegs, brackets and similar fixtures	54% <i>ad val</i>
	8307.6000	Automatic door closers	90% <i>ad val</i>
<b>R303</b>	8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	50% <i>ad val</i>
<b>R304</b>	8304.0000	Filing cabinets, card-index cabinets, paper trays, paper nests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.00	90% <i>ad val</i>
<b>R305</b>		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	
	8305.1000 -	Fittings for loose-leaf binders or files	40% <i>ad val</i>
	8305.2000	Staples in strips	54% <i>ad val</i>
	8305.9000 -	Other, including parts	90% <i>ad val</i>
<b>R306</b>		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames of base metal; mirrors of base metal	
	8306.1000 -	Bells, gongs and the like	54% <i>ad val</i>
		Statuettes and other ornaments	
	8306.2100 --	Plated with precious metal	90% <i>ad val</i>
	8306.2900	Other	90% <i>ad val</i>
	8306.3000	Photograph, picture or similar frames, mirrors	90% <i>ad val</i>

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83.07	Flexible tubing of base metal, with or without fittings		
	8307.1000	Of iron or steel	70% ad val
	8307.9000 -	Of other base metal	70% ad val
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, umbrellas, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; heads and spangles, of base metal		
	8308.1000 -	Hooks, eyes and eyelets	70% ad val
	8308.2000 -	Tubular or bifurcated rivets	70% ad val
	8308.5000	Other, including parts	70% ad val
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded hungs, hung covers, seals and other packing accessories, of base metal.		
	8309.1000	Crown corks	50% ad val
	8309.9000	Other	70% ad val
83.10	8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.04	50% ad val
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
	8311.1000	Coated electrodes of base metal, for electric arc welding	90% ad val
	8311.2000 -	Cored wire of base metal, for electric arc welding	50% ad val
	8311.3000	Coated rods or cored wire of base metal, for soldering, brazing or welding by flame	55% ad val
	8311.5000	Other, including parts	90% ad val
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
	8401.1000	Nuclear reactors	70% ad val
	8401.2000	Machinery and apparatus for isotopic separation, and parts thereof	70% ad val
	8401.3000	Fuel elements (cartridges), non-irradiated	70% ad val
	8401.4000	Parts of nuclear reactor	70% ad val

84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
	Steam or other vapour generating boilers:	
	Watertube boilers with a steam production not exceeding 45 l per hour	
8402 1110 ---	Package type, upto 100 ton per hour steam and 80 kg per square meter pressure	70% <i>ad val</i>
8402 1140 ---	Other	20% <i>ad val</i>
	Watertube boilers with a steam production not exceeding 45 tons per hour	
8402 1210 ---	Package type	70% <i>ad val</i>
8402 1290 ---	Other	70% <i>ad val</i>
--	Other vapour generating boilers including hybrid boilers	
8402 1910 --	Package type, fire tube upto 25 ton per hour steam and 24 kg/cm <sup>2</sup> pressure	70% <i>ad val</i>
8402 1960 ---	Other	70% <i>ad val</i>
	Super-heated water boilers	
8402 2010 --	Package type, watertube upto 100 ton per hour steam and 80 kg/cm <sup>2</sup> pressure	70% <i>ad val</i>
8402 2020 ---	Package type, fire tube upto 25 ton per hour steam and 24 kg/cm <sup>2</sup> pressure	70% <i>ad val</i>
8402 2090 ---	Other	70% <i>ad val</i>
8402 5000 -	Parts	70% <i>ad val</i>
84.03	Central heating boilers other than those of heading No. 84.02	
8403 1000	Boilers	50% <i>ad val</i>
8403 9000	Parts	90% <i>ad val</i>
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, steam separators, gas recoverers); condensers for steam or other vapour power units.	
8404 1000 -	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	50% <i>ad val</i>
8404 2000 -	Condensers for steam or other vapour power units	70% <i>ad val</i>
8404 9000	Parts	70% <i>ad val</i>

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84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	
8405 1000 -	Producer gas or water gas generators, with or without their purifiers, acetylene gas generators and similar water process gas generators, with or without their purifiers	30% <i>ad val</i>
8405 9000 -	Parts	20% <i>ad val</i>
84.06	Steam turbines and other vapour turbines	20% <i>ad val</i>
	Turbines:-	
8406 1100	For marine propulsion	20% <i>ad val</i>
8406 1900	Other	20% <i>ad val</i>
8406 9000 -	Parts	20% <i>ad val</i>
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	
8407 1000 -	Aircraft engines	20% <i>ad val</i>
-	Marine propulsion engines	
8407 2100 --	Outboard motors	20% <i>ad val</i>
8407 2500 --	Other	20% <i>ad val</i>
-	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407 3100 --	Of a cylinder capacity not exceeding 50cc	90% <i>ad val</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher
8407 3200 --	Of a cylinder capacity exceeding 50cc but not exceeding 250cc	90% <i>ad val</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher

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	R407 2300	Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	50% <i>ad val</i> or the rate applicable to the vehicle in which the engine would be fitted whichever is higher
	R407 3400	Of a cylinder capacity exceeding 1,000cc	60% <i>ad val</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher
	R407 9000	Other engines	70% <i>ad val</i>
<b>R4 08</b>	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
	R408 1000 -	Marine propulsion engines	70% <i>ad val</i>
	R408 7000	Engines of a kind used for the propulsion of vehicles of Chapter 87	50% <i>ad val</i> or the rate applicable to the vehicle in which the engine would be fitted whichever is higher
		Other engines	
	R408 9010 -	Horizontal slow speed diesel engine not exceeding 5,000cc and high speed diesel engine not exceeding 2,000cc	50% <i>ad val</i>
	R408 9050 -	Other	70% <i>ad val</i>
<b>R4 09</b>	Parts suitable for use solely or principally with the engines of heading No. R4 07 or R4 08		
	R409 1000 -	For aircraft engines	70% <i>ad val</i>
		Other:	
		Suitable for use solely or principally with spark ignition internal combustion piston engines	
	R409 9110	For engines of vehicles of Chapter 87	50% <i>ad val</i>
	R409 9190	Other	70% <i>ad val</i>
		Other	

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	8409 9910 ---	For engines of vehicles of Chapter 87	50% <i>ad val.</i>
	8409 9920 ---	For engines of the sub heading 8409 9010	50% <i>ad val.</i>
	8409 9990 ---	Other	30% <i>ad val.</i>
84.10	Hydraulic turbines, water wheels, and regulators therefor		
	Hydraulic turbines and water wheels		
	8410 1100	Of a power not exceeding 1,000 kW	30% <i>ad val.</i>
	8410 1200 --	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	30% <i>ad val.</i>
	8410 1300 --	Of a power exceeding 10,000 kW	30% <i>ad val.</i>
	8410 9000	Parts, including regulators	30% <i>ad val.</i>
84.11	Turbo-jets, turbo-propellers and other gas turbines		
	Turbo-jets		
	8411 1100 --	Of a thrust not exceeding 25 kN	20% <i>ad val.</i>
	8411 1200 --	Of a thrust exceeding 25 kN	20% <i>ad val.</i>
	Turbo-propellers		
	8411 2100 --	Of a power not exceeding 1,100 kW	30% <i>ad val.</i>
	8411 2200 --	Of a power exceeding 1,100 kW	30% <i>ad val.</i>
	Other gas turbines		
	8411 8100 --	Of a power not exceeding 5,000 kW	30% <i>ad val.</i>
	8411 8200 --	Of a power exceeding 5,000 kW	30% <i>ad val.</i>
	Parts:		
	8411 9100 --	Of turbo-jets or turbo-propellers	20% <i>ad val.</i>
	8411 9900 --	Other	30% <i>ad val.</i>
84.12	Other engines and motors		
	8412 0000	Reaction engines other than turbo-jets	30% <i>ad val.</i>
	Hydraulic power engines and motors		
	8412 2100 --	Linear actuating cylinders	30% <i>ad val.</i>
	8412 2900 --	Other	30% <i>ad val.</i>
	Pneumatic power engines and motors		
	8412 3100	Turbo acting cylinders	30% <i>ad val.</i>
	8412 3500 --	Other	30% <i>ad val.</i>



1	2	3	4
	-	Other;	
8411 8010 ---	Wire engines (wire wheels)		10% <i>ad val</i>
8412 8020 ---	Spring operated or weight operated motors		90% <i>ad val</i>
8412 8090 ---	Other,		10% <i>ad val</i>
8412 9000 -	Parts		The Rate applicable to the machine of which they form parts
84.12	<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators</b>		
	-	Pumps fitted or designed to be fitted with a measuring device	
8412 1100 --	Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages		10% <i>ad val</i>
8412 1900 --	Other		10% <i>ad val</i>
8412 2000	Hand pumps other than those of sub-heading No 8412 1100 or 8412 1500		30% <i>ad val</i>
		Fuel, lubricating or cooling medium pumps for internal combustion piston engines	
	--	For vehicles of Chapter 87	
8412 3011	Diesel fuel injection pumps		70% <i>ad val</i>
8412 7015 ---	Other		70% <i>ad val</i>
8412 7090 ---	Other		10% <i>ad val</i>
8412 4000	Cometric pumps		10% <i>ad val</i>
8412 5000 -	Other reciprocating positive displacement pumps		30% <i>ad val</i>
8412 6000 -	Other rotary positive displacement pumps		30% <i>ad val</i>
		Other centrifugal pumps	
8412 7010 --	Deep well vertical turbine pumps of the shaft coupling submersible type of a capacity not exceeding 4 cu m		40% <i>ad val</i>
8412 7020	Other centrifugal pumps including self priming of suction and delivery sizes not exceeding 200 mm x 700 mm		90% <i>ad val</i>
8412 7090	Other,		10% <i>ad val</i>
	-	Other pumps, liquid elevators	
8412 8100 --	Pumps		30% <i>ad val</i>
8412 8200 --	Liquid elevators		10% <i>ad val</i>

1	2	3	4
	Parts		
	8417.9100 -	Oil pumps	The rate applicable to the machine of which they form parts
	8413.5200 --	Oil filter elevators	The rate applicable to the machine of which they form parts
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters		
	8414.1000	Vacuum pumps	70% ad val
	8414.2000	Hand or foot operated air pumps	90% ad val
	8414.3000	Compressors of a kind used in refrigerating equipment	50% ad val
	8414.4000 -	Air compressors mounted on a wheeled chassis for towing	50% ad val
	-	Fans	
	8414.5100 --	Table fans with window ceiling or roof fans with a self-contained electric motor of an output not exceeding 125 W	50% ad val
	8414.5900 -	Other	50% ad val
	8414.6000	Hoses having a maximum diameter, not exceeding 20 cm	90% ad val
	-	Other	
	8414.8010 -	Compressors for motor vehicles	50% ad val
	8414.8020 ---	Industrial exhaust fans	30% ad val
	8414.8090 ---	Others	30% ad val
	8414.9000 -	Parts	The Rate applicable to the machine of which they form parts
8419	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.		
	-		
	8419.1000	Window or wall types self contained	75% ad val
	-	Other	

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	8415.8100 --	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	90% ad val
	8415.8200 -	Other, incorporating a refrigerating unit	90% ad val
	8415.8300	Not incorporating a refrigerating unit	90% ad val
	8415.9000 -	Parts	90% ad val
84.16		<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas, mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</b>	
	8416.0000 -	Furnace burners for liquid fuel	70% ad val
	8416.7000	Other, including burners including combination burners	70% ad val
	8416.9000 -	Mechanical stokers including their mechanical grates, mechanical ash dischargers and similar appliances	70% ad val
	8416.9000	Parts	70% ad val
84.17		<b>Industrial or stationary furnaces and ovens, including incinerators, non-electric</b>	
	8417.1000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	70% ad val
	8417.2000	Bakery ovens including bread ovens	70% ad val
	8417.8000	Other	70% ad val
	8417.9000	Parts	70% ad val
84.18		<b>Refrigerators, freezers, and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading No. 84.19</b>	
		Combined refrigerator-freezers, fitted with separate external doors	
	8418.1010 ---	Not exceeding 700 l capacity (household type)	75% ad val
	8418.1060	Other	75% ad val
		Refrigerators, household type (of a capacity not exceeding 700 litres)	
	8418.2100 --	Compression type	75% ad val
	8418.2200 --	Absorption type, electrical	75% ad val
	8418.2900	Other	75% ad val
	8418.3100	Freezers of the chest type, not exceeding 800 l capacity	75% ad val
	8418.4000	Freezers of the upright type, not exceeding 600 l capacity	75% ad val

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8418 5000 -	Other refrigerating or freezing chests, cabinets, display cabinets, show cases and similar refrigerating or freezing furniture	75% ad val	
	Other refrigerating or freezing equipment: heat pumps		
8418 6100 --	Compressor type units whose condensers are heat exchangers	75% ad val	
8418 6900	Other	75% ad val	
-	Parts		
8418 9100	Furniture designed to receive refrigerating or freezing equipment	75% ad val	
8418 9900 --	Other	75% ad val	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, 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 1100 --	Instantaneous gas water heaters	90% ad val	
8419 1900	Other	90% ad val	
8419 2000	Medical, surgical or laboratory sterilisers	70% ad val	
-	Dryers		
8419 3100 -	For agricultural products	10% ad val	
8419 3200 -	For wood, paper pulp, paper or paperboard	20% ad val	
8419 3900 --	Other	70% ad val	
8419 4000	Distilling or rectifying plants	30% ad val	
8419 5000	Heat exchange units	30% ad val	
8419 6000 -	Machinery for liquefying air or other gases	70% ad val	
-	Other machinery, plant and equipment		
8419 8100 --	For making hot drinks or for cooking or heating food	70% ad val	
	Other,		
8419 8910 --	Asphalt heating machines	90% ad val	
8419 8920 ---	Wood steam trap plants	10% ad val	
8419 8990	Other	70% ad val	

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	8419 9000 -	Parts	The Rate applicable to the machine of which they form parts
84.20		Calendering or other rolling machines, other than for metals or glass and cylinders therefor.	
	8420 1000	Calendering or other rolling machines	30% ad val
		Parts	
	8420 9100 --	Cylinders	70% ad val
	8420 9900 --	Other	30% ad val
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	
		Centrifuges including centrifugal dryers:	
	8421 1100 --	Cream separators	30% ad val
		Clothes dryers	
	8421 12 00	Regulating for their operation less than 748 watts	90% ad val
	8421 1290 --	Other	30% ad val
	8421 1500 --	Other	70% ad val
		Filtering or purifying machinery and apparatus for liquids	
	8421 2100 --	For filtering or purifying water	70% ad val
	8421 2200 --	For filtering or purifying beverages other than water	70% ad val
	-	Oil or petrol filters for internal combustion engines	
	8421 2310 --	For engines of vehicles of Chapter 87	90% ad val
	8421 2350	Other	30% ad val
	8421 2500	Other	30% ad val
	-	Filtering or purifying machinery and apparatus for gases	
	--	Intake air filters for internal combustion engines	
	8421 3100	For engines of vehicles of Chapter 87	90% ad val
	8421 3190 --	Other	30% ad val
	8421 3200 --	Other	30% ad val
		Parts	

2	3	4
8421 9110 --	Oil centrifuges, including centrifugal dryers	The Rate applicable to the machine of which they form parts
8421 9500 --	Other	The Rate applicable to the machine of which they form parts
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capping or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages	
	Dish washing machines	
8422.1100 --	Of the household type	50% ad val
8422.1900	Other,	30% ad val
	Machinery for cleaning or drying bottles or other containers	
8422.2010 -	For beverages	40% ad val
8422.2090 ---	Other	30% ad val
	Machinery for filling, closing, sealing, capping or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages	
8422.3010 ---	For beverages	50% ad val
8422.3050 ---	Other	30% ad val
8422.4000	Other packing or wrapping machinery	30% ad val
8422.9000 -	Parts	The Rate applicable to the machine of which they form parts
84.23	Weighing machinery (excluding balances of a sensitivity of 5 g or better), including weight operated counting or checking machines, weighing machine weights of all kinds.	
8423.1000 -	Personal weighing machines including baby scales household scales	40% ad val
8423.2000 -	Scales for continuous weighing of goods on conveyors	30% ad val
8423.3000 ---	Consistent weight scales and scales for discharging a predetermined weight of material into a bag or container including hopper scales	30% ad val

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	-	Other weighing machinery	
8423 8100		Having a maximum weighing capacity not exceeding 20 kg	90% ad val
8423 8200		Having a maximum weighing capacity exceeding 20 kg but not exceeding 5 000 kg	90% ad val
8423 8900 -		Others	70% ad val
		Weighing machine weights of all kinds parts of weighing machinery	
8423 9010 ---		Weights	90% ad val
8423 9090 -		Parts of weighing machinery	The Rate applicable to the machine of which they form parts
8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	
8424 1000		Fire extinguishers, whether or not charged	30% ad val
8424 2000 -		Spray guns and similar appliances	70% ad val
8424 3000		Steam or sand blasting machines and similar jet projecting machines	70% ad val
		Other appliances	
8424 8100 --		Agricultural or horticultural	30% ad val
8424 8900 --		Other	70% ad val
8424 9000		Parts	70% ad val
8425		Pulley tackle and hoists other than ship hoists; winches and capstans; jacks	
		Pulley tackle and hoists other than ship hoists or of a kind used for raising vehicles	
		Powered by electric motor	
8425 1100 ---		Hoists	30% ad val
8425 1900 ---		Other	30% ad val
		Other	
8425 5100 ---		Hoists	70% ad val
8425 5900 ---		Other	70% ad val

1	2	3	4
	8425 2000 -	Pit head winding gear winches specially designed for use underground	70% ad val
		Other winches, capstans	
	8425 3100 --	Powered by electric motor	70% ad val
	8425 3400 --	Other	70% ad val
		Jack hoists of a kind used for raising vehicles	
	8425 4100 --	Built-in lifting systems of a type used in garages	70% ad val
		Other jacks and hoists hydraulic	
	8425 4210 --	Hoists	70% ad val
	8425 4290 ---	Other	70% ad val
	8425 4900 ---	Other	70% ad val
84 26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	
		Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers	
		Overhead travelling cranes on fixed support	
	8426 1110 ---	Up to 125 metric tons	60% ad val
	8426 1190 ---	Other	60% ad val
	8426 1200 -	Mobile lifting frames on tyres and straddle carriers	30% ad val
	--	Other	
	--	Gantry cranes	
	8426 1911	Up to 25 metric tons	90% ad val
	8426 1990 ---	Other	90% ad val
	8426 1920 ---	Bridge cranes	90% ad val
	8426 1990 ---	Other	90% ad val
	8426 2000	Tower cranes	70% ad val
	8426 3000 -	Portable gantry cranes	70% ad val
		Other machinery self-propelled	
	8426 4100 --	On tyres	70% ad val
	8426 4900	Other	70% ad val
		Other machinery	
	8426 9100	Designed for mounting on road vehicles	90% ad val
	8426 9900	Other	70% ad val



I	II	III	IV
8427	Fork lift trucks, other works trucks fitted with lifting or handling equipment		
8427 0000	Self propelled trucks powered by an electric engine		90% ad val
-	Other self-propelled trucks		
8427 2010 --	Fork lift trucks		70% ad val
8427 2090 - -	Other		50% ad val
8427 9000	Other trucks		50% ad val
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		
8428 1000	Lifts and skip hoists		50% ad val
8428 2000 -	Pneumatic elevators and conveyors		30% ad val
	Other continuous-action elevators and conveyors for goods or materials		
8428 3100 --	Specialty designed for underground use		70% ad val
8428 3200 --	Other, bucket type		70% ad val
8428 3300 -	Other belt type		30% ad val
8428 3900	Other		70% ad val
8428 4000	Escalators and moving walkways		90% ad val
8428 5000 -	Mine wagon pushers locomotive or wagon tractors wagon tippers and similar railway wagon handling equipment		30% ad val
8428 6000 -	Teleferics, chair lifts, ski draglines, traction mechanisms for funiculars		70% ad val
8428 9000	Other machinery		30% ad val
8429	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, ramping machines and road rollers		
	Bulldozers and angledozers		
8429 1100	Track laying		30% ad val
8429 1900 --	Other		70% ad val
8429 2000	Graders and levelers		30% ad val
8429 3000	Scrapers		30% ad val
8429 4000 -	Ramping machines and road rollers		50% ad val
-	Mechanical shovels, excavators and shovel loaders		
8429 5100	Front end shovel loaders		70% ad val
8429 5200 --	Machinery with a 360° revolving superstructure		70% ad val

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	8429 9900 -	Other	10% ad val.
84 30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	
	8430 000	Pile drivers and pile extractors	10% ad val.
	8430 2000 -	Snow-ploughs and snow-blowers	10% ad val.
		Coal or rock cutters and dressing machinery	
	8430 3100 --	Self-propelled	10% ad val.
	8430 3900 --	Other	30% ad val.
		Other boring or sinking machinery	
	8430 4100	Self-propelled	20% ad val.
	8430 4900	Other	30% ad val.
	8430 5000	Other machinery, self-propelled	10% ad val.
		Other machinery, not self-propelled	
	8430 6000 --	Tamping or compacting machinery	30% ad val.
	8430 6200 --	Scrapers	20% ad val.
	8430 6900	Other	20% ad val.
84 31		Parts suitable for use solely or principally with the machinery of headings Nos. 84 25 to 84 30	
	8431 1000	Of machinery of heading No. 84 25	30% ad val.
	8431 2000	Of machinery of heading No. 84 27	30% ad val.
		Of machinery of heading No. 84 28	
	8431 3100 -	Of lifts, skip hoists or escalators	90% ad val.
	8431 3900 --	Other	30% ad val.
		Of a machinery of heading No. 84 26, 84 29 or 84 30	
	8431 4100	Buckets, shovels, grabs and grips	20% ad val.
	8431 4200	Bulldozers or angledozer blades	30% ad val.
	8431 4300 -	Parts of boring or sinking machinery of subheading No. 8430 4100 or 8430 4900	20% ad val.
		Other	
	8431 4500	Parts of pumping machines and road rollers	50% ad val.
	8431 4590 -	Other	20% ad val.

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84.12	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
8432 1000 -	Ploughs		10% <i>ad val</i>
	Harrow, scarifiers or levellers, weeders and hoes		
8432 2100 --	Disc harrows		10% <i>ad val</i>
8432 2900 -	Other		10% <i>ad val</i>
8432 3000 -	Seeders, planters and transplanters		10% <i>ad val</i>
8432 4000	Fertilizer spreaders and fertilizer distributors		10% <i>ad val</i>
8432 8000	Other machinery		10% <i>ad val</i>
8432 9000	Parts		10% <i>ad val</i>
84.37	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 No. 84.37.		
	Mowers for lawns, parks or sports grounds		
8437 1100 --	Powered with the cutting device rotating in a horizontal plane		10% <i>ad val</i>
8437 1900 --	Other		10% <i>ad val</i>
8437 2000	Other mowers including cutter bars for tractor mounting		10% <i>ad val</i>
8437 3000 -	Other haymaking machinery		10% <i>ad val</i>
8437 4000	Straw or fodder balers including pick-up balers		10% <i>ad val</i>
	Other harvesting machinery; threshing machinery		
8437 5100 --	Combined harvester-threshers		10% <i>ad val</i>
8437 5200 --	Other threshing machinery		10% <i>ad val</i>
8437 5300 --	Roller or rubber harvesting machines		10% <i>ad val</i>
8437 5500 --	Other		10% <i>ad val</i>
8437 6000 -	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		10% <i>ad val</i>
8437 9000	Parts		10% <i>ad val</i>
84.34	Milking machines and dairy machinery		
8434 1000	Milking machines		10% <i>ad val</i>
8434 2000 -	Dairy machinery		30% <i>ad val</i>
8434 9000	Parts		30% <i>ad val</i>

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84.15	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
8415 1000 -	Machinery		50% <i>ad val</i>
8415 9000	Parts		30% <i>ad val</i>
84.30	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plants fitted with mechanical or thermal equipment; poultry incubators and brooders		
8436 1000	Machinery for preparing or for feeding stuffs		50% <i>ad val</i>
-	Poultry-keeping machinery, poultry incubators and brooders		
8436 2100 -	Poultry incubators and brooders		10% <i>ad val</i>
8436 2900 -	Other		10% <i>ad val</i>
8436 8000	Other machinery		0% <i>ad val</i>
	Parts		
8436 9100 -	Of poultry-keeping machinery or poultry incubators and brooders		10% <i>ad val</i>
-	Other		
8436 9910 - -	Of sub-heading 8436 1000		50% <i>ad val</i>
8436 9990 - -	Other		0% <i>ad val</i>
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery		
8437 1000 -	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		10% <i>ad val</i>
8437 8000 -	Other machinery		30% <i>ad val</i>
-	Parts		
8437 9010 - -	Of machinery falling under sub-heading No 8437 1000		10% <i>ad val</i>
8437 9090 - -	Other		30% <i>ad val</i>
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
8438 1000 -	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		30% <i>ad val</i>
8438 2000 -	Machinery for the manufacture of confectionery, cocoa or chocolate		30% <i>ad val</i>

2	4
	Machinery for sugar manufacture
8478 7010 -	Sugar cane crushers 90% <i>ad val</i>
8478 7060	Other 90% <i>ad val</i>
8478 4000 -	Brewery machinery 90% <i>ad val</i>
8428 5000 -	Machinery for the preparation of meat or poultry 10% <i>ad val</i>
8428 6000	Machinery for the preparation of fruits, nuts or vegetables 10% <i>ad val</i>
-	Other machinery
8478 8010 ---	Beverage manufacturing machinery 50% <i>ad val</i>
8478 8090 ---	Other 70% <i>ad val</i>
8478 9000	Parts The rate applicable to the machine which they form parts
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard
8439 1000 -	Machinery for making pulp of fibrous cellulosic material 70% <i>ad val</i>
8439 2000	Machinery for making paper or paperboard 70% <i>ad val</i>
8439 3000	Machinery for finishing paper or paperboard 70% <i>ad val</i>
-	Parts
8439 9100 --	Of machinery for making pulp of fibrous cellulosic material 70% <i>ad val</i>
8439 9500	Other 70% <i>ad val</i>
84.40	Book-binding machinery, including book-sewing machines
8440 1000	Machinery 70% <i>ad val</i>
8440 9000	Parts 70% <i>ad val</i>
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds
	Cutting machines
8441 1000 ---	For photographic prints 50% <i>ad val</i>
8441 1090	Other 70% <i>ad val</i>
8441 2000 -	Machines for making bags, sacks or envelopes 30% <i>ad val</i>
8441 3000 -	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding 70% <i>ad val</i>
8441 4000	Machines for moulding articles of paper pulp, paper or paper board 70% <i>ad val</i>

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	8441 8000 -	Other machinery 20% <i>ad val</i>
	8441 9000 -	Parts The rate applicable to the machine of which they form parts
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing types, blocks, plates, cylinders or other printing components; blocks, plates, cylinders, and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	
	8442 1000 -	Phototype setting and composing machines 10% <i>ad val</i>
	8442 2000 -	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without fonding device 10% <i>ad val</i>
	-	
	8442 3000 -	Other machinery, apparatus and equipment 10% <i>ad val</i>
	8442 4000 -	Parts of the foregoing machinery, apparatus or equipment 20% <i>ad val</i>
	-	Printing type, blocks, plates, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
	8442 5010 ---	Printing type 20% <i>ad val</i>
	8442 5090 ---	Other 20% <i>ad val</i>
84.43	Printing machinery; machines (not uses ancillary to printing).	
	-	Offset printing machinery
	8443 1100 -	Reel fed 10% <i>ad val</i>
	8443 1200 --	Sheet fed office type (sheet size not exceeding 22 x 26 cm) 10% <i>ad val</i>
	8443 1500 -	Other 10% <i>ad val</i>
	-	Lithographic printing machinery, excluding flexographic printing
	8443 2100 -	Reel fed 10% <i>ad val</i>
	8443 2900 -	Other 10% <i>ad val</i>
	8443 3000 -	Flexographic printing machinery 10% <i>ad val</i>
	8443 4000 -	Gravure printing machinery 10% <i>ad val</i>
	8443 5000 -	Other printing machinery 10% <i>ad val</i>
	8443 6000 -	Machines for uses ancillary to printing 10% <i>ad val</i>

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	8441 9000	Parts	50% <i>ad val</i>
84.44	8444 10000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	10% <i>ad val</i>
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 Nos. 84.46 or 84.47.	
	-	Machines for preparing textile fibres	
	8445 1100 -	Carding machines	30% <i>ad val</i>
	8445 1200 --	Combing machines	10% <i>ad val</i>
	8445 1300	Drawing or roving machines	20% <i>ad val</i>
	8445 1900 --	Other	20% <i>ad val</i>
	8445 2000 -	Textile spinning machines	50% <i>ad val</i>
	8445 3000 -	Textile doubling or twisting machines	50% <i>ad val</i>
	8445 4000 -	Textile winding (including weft-winding) or reeling machines	10% <i>ad val</i>
	8445 5000 -	Other	10% <i>ad val</i>
84.46		Weaving machines (looms).	
	8446 1000	For weaving fabrics of a width not exceeding 50cm.	10% <i>ad val</i>
	-	For weaving fabrics of a width exceeding 50cm, shuttle type	
	8446 2100 --	Power looms	10% <i>ad val</i>
	8446 2900 --	Other	10% <i>ad val</i>
	8446 3000	For weaving fabrics of a width exceeding 50 cm, shuttle type	20% <i>ad val</i>
84.47		Knitting machines, stitch-bonding machines and machines for making knitted yarn, tuft, lace, embroidery trimmings, braid or net and machines for mifing	
	-	Circular Knitting machines	
	8447 1100 --	With cylinder diameter not exceeding 165 mm	10% <i>ad val</i>
	8447 1200 --	With cylinder diameter exceeding 165 mm	10% <i>ad val</i>
	8447 2000 -	Flat knitting machines; stitch-bonding machines	10% <i>ad val</i>
	8447 5000	Other	10% <i>ad val</i>
84.48		Auxiliary machinery for use with machines of heading Nos 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic crop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of	

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	heading Nos. 84.44, 84.45, 84.46 or 84.47 (for example spindles and spindle flyers, card clothing, combs, excluding nipples, shuttles, hanks and hank-frames, hosiery needles)	
	Auxiliary machinery for machines of heading Nos 84.44, 84.45, 84.46 or 84.47	
8448 100 --	Nipples and lacquards card rendering, copying, punching or assembling machines for use there with	30% ad val.
8448 1500 --	Other	10% ad val.
8448 2000	Parts and accessories of machines of heading No 84.44 or of their auxiliary machinery	10% ad val.
	Parts and accessories of machines of heading No 84.45 or of their auxiliary machinery	
8448 3100	Card clothing	40% ad val.
8448 3200 --	Of machines for preparing textile fibres, other than card clothing	10% ad val.
	Spindles, spindle flyers, spinning rings and ring travellers	
8448 3300	Spindles	40% ad val.
8448 3320 --	Bobbins and parts of spindles	50% ad val.
8448 3350 ---	Other	30% ad val.
8448 3400	Other	10% ad val.
-	Parts and accessories of weaving machines (looms) or of their auxiliary machinery	
8448 4100 --	Shuttles	90% ad val.
8448 4200	Reeds for looms, hanks and hank-frames	10% ad val.
8448 4500 --	Other	10% ad val.
	Parts and accessories of machines of heading No 84.47 or of their auxiliary machinery	
8448 5100 --	Sockets, needles and other articles used in forming stitches	30% ad val.
8448 5500 --	Other	10% ad val.
84 49	8449 0000 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	10% ad val.
84 50	Household or laundry-type washing machines, including machines which both wash and dry	
	Machines, each of a dry weight capacity not exceeding 10 kg.	
8450 100 --	Fully-automatic machines	74% ad val.



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	8450 1200 --	Other machines, with built in centrifugal drier	75% <i>ad val</i>
	8450 1500 -	Other	75% <i>ad val</i>
	8450 2000	Machines each of a dry linen capacity exceeding 10kg	75% <i>ad val</i>
	8450 9000 -	Parts	75% <i>ad val</i>
84.51	Machinery (other than machines of heading No. 84.50) for washing, clearing, 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, unwinding, folding, cutting or plinking textile fabrics		
	8451 1000	Dry-clearing machines	70% <i>ad val</i>
		Drying machines	
	8451 2100	Each of a dry linen capacity not exceeding 10 kg	60% <i>ad val</i>
	8451 2900 --	Other	70% <i>ad val</i>
	8451 3000	Ironing machines and presses (including fusing presses)	70% <i>ad val</i>
	8451 4000 -	Washing, bleaching or dyeing machines	70% <i>ad val</i>
	8451 5000	Machines for reeling, unwinding, folding, cutting or plinking textile fabrics	70% <i>ad val</i>
	8451 8000	Other machinery	70% <i>ad val</i>
	8451 9000 -	Parts	The rate applicable in the machine of which they form parts
84.52	Sewing machines, other than hand-sewing machines of heading No. 84.40; furniture bases and covers specially designed for sewing machines; sewing machine needles		
	8452 1000	Sewing machines of the household type	90% <i>ad val</i>
		Other sewing machines	
	8452 2 00	Automatic units	10% <i>ad val</i>
	8452 2900 --	Other	10% <i>ad val</i>
	8452 3000 -	Sewing machine needles	60% <i>ad val</i>
	8452 4000 -	Furniture bases and covers for sewing machines and parts thereof	The rate applicable in the machine of which they form parts
	8452 9000	Other parts of sewing machines	60% <i>ad val</i>

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84 53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather other than sewing machines.		
8453.1000 -	Machinery for preparing tanning or working hides, skins or leather	10%	ad val
8453.2000 -	Machinery for making or repairing footwear	10%	ad val
8453.8000 -	Other machinery	10%	ad val
8453.9000	Parts	10%	ad val
84 54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
8454.1000 -	Converters	10%	ad val
8454.2000 -	Ingot moulds and ladles	10%	ad val
8454.3000 -	Casting machines	10%	ad val
8454.9000 -	Parts	10%	ad val
84 55	Metal-rolling mills and rolls therefor		
8455.1000	Tube mills	20%	ad val
	Other rolling mills		
8455.2100 -	Hot or combination hot and cold	10%	ad val
8455.2200 -	Cold	10%	ad val
	Rolls for rolling mills		
8455.3010 ---	Caster rolls of a diameter not exceeding 914.4 mm (36")	50%	ad val
8455.3090 ---	Other rolls	10%	ad val
8455.9000	Other parts	10%	ad val
84 56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic beam or plasma or processes		
8456.1000	Operated by laser or other light or photon beam processes	10%	ad val
8456.2000 -	Operated by ultrasonic processes	10%	ad val
8456.3000 -	Operated by electro-discharge processes	10%	ad val
8456.9000 -	Other	10%	ad val
84 57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
8457.1000 -	Machining centres	10%	ad val
8457.2000	Unit construction machines (single station)	10%	ad val

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	8457 1000 -	Multi station transfer machines	10% <i>ad val</i>
84 58		Lathes for removing metal,	
		Horizontal lathes	
	8458 1100 --	Numerically controlled	10% <i>ad val</i>
	8458 1900 --	Other	90% <i>ad val</i>
	-	Other lathes	
	8458 5100	Numerically controlled	10% <i>ad val</i>
	8458 5900	Other	50% <i>ad val</i>
84 59		Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No 84 58	
	8459 1000	Way-type unit head machines	10% <i>ad val</i>
		Other drilling machines	
	8459 2100 --	Numerically controlled	10% <i>ad val</i>
	--	Other	
	8459 2900	Pillar type machines of a drilling capacity not exceeding 1.95 Cm	50% <i>ad val</i>
	8459 2920 --	Upright type machines of a drilling capacity not exceeding 5.05 Cm	50% <i>ad val</i>
	8459 2950 ---	Other	10% <i>ad val</i>
	-	Other boring milling machines	
	8459 3100	Numerically controlled	10% <i>ad val</i>
	8459 3900 -	Other	10% <i>ad val</i>
	8459 4000 -	Other boring machines	10% <i>ad val</i>
	-	Milling machines, knee type	
	8459 5100	Numerically controlled	10% <i>ad val</i>
	8459 5900 -	Other	10% <i>ad val</i>
	-	Other milling machines	
	8459 6100	Numerically controlled	10% <i>ad val</i>
		Other	
	8459 6910 ---	Milling machines of longitudinal travel not exceeding 810mm, cross travel not exceeding 310mm, vertical travel not exceeding 400 mm, table size not exceeding 1300 x 330 mm	90% <i>ad val</i>
	8459 6990 ---	Other	10% <i>ad val</i>

8459 7000 -	Other threading or tapping machines	10% ad val
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 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:	
8460.1100 --	Numerically controlled	10% ad val
8460.1500 --	Other	0% ad val
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.2100 --	Numerically controlled	10% ad val
8460.2500	Other	10% ad val
	Sharpening (tool or cutter grinding) machines:	
8460.3100 --	Numerically controlled	10% ad val
8460.3500 -	Other	10% ad val
8460.4000	Honing or lapping machines:	10% ad val
	Other	
8460.5010 ---	Bench type grinding machines fitted with motors of 40 cycles exceeding 1000 r.p.m.	9% ad val
8460.5050 ---	Other	0% ad val
84.61	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, sintered metal carbides or cermets, and elsewhere specified or included	
8461.1000 -	Planing machines	10% ad val
	Shaping or slotting machines:	
8461.2010 ---	Shaping machines having stroke not exceeding 45 cm	40% ad val
8461.2090 ---	Other	10% ad val
8461.3000	Broaching machines	10% ad val
8461.4000	Gear cutting gear grinding or gear finishing machines	10% ad val
	Sawing or cutting-off machines	
8461.5010 ---	High speed hack saw machines of cutting diameter not exceeding 12.5 cm or blades of length 45 cm	90% ad val

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	8461 5050 ---	Other	10% ad val.
	8461 9000 -	Other	10% ad val.
<b>84.62</b>	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 1000 -	Forging or die-stamping machines (including presses) and hammers	10% ad val.
		Bending, folding, straightening or flattening machines (including presses)	
	8462 2100 --	Numerically controlled	10% ad val.
	8462 2900 --	Other	10% ad val.
		Shearing machines (including presses) other than combined punching and shearing machines	
	8462 3100 --	Numerically controlled	10% ad val.
	8462 3900 -	Other	10% ad val.
		Punching or notching machines (including presses) including combined punching and shearing machines	
	8462 4100 -	Numerically controlled	10% ad val.
	8462 4900	Other	10% ad val.
		Other	
		Hydraulic presses	
	8462 9110 ---	Of pressure not exceeding 60 000 metric tons	90% ad val.
	8462 9190 ---	Other	0% ad val.
	8462 9900 --	Other	10% ad val.
<b>84.63</b>	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material		
	8463 1000 -	Draw benches for bars, tubes, profiles, wire or the like	10% ad val.
	8463 2000 -	Thread rolling machines	10% ad val.
	8463 3000 -	Machines for working wire	10% ad val.
	8463 9000	Other	10% ad val.
<b>84.64</b>	Machine-tools for working stone, ceramics, concretes, asbestos-cement or like mineral materials or for cold working glass		
	8464 1000	Sawing machines	10% ad val.

	8464.2000 -	Grinding or polishing machine	10% <i>ad val</i>
	8464.9000 -	Other	10% <i>ad val</i>
84.65		Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	
	8465.1000 -	Machines which can carry out different types of machining operations without tool change between each operators	10% <i>ad val</i>
		Other:	
		Sawing machines	
	8465.9110 ---	Hacksaw machines of blade length not exceeding 45.7 cm	50% <i>ad val</i>
	8465.9120 -	Other hacksaw machines	10% <i>ad val</i>
	8465.9190 ---	Other	10% <i>ad val</i>
	8465.9200 -	Planing, milling or moulding (by cutting) machines	0% <i>ad val</i>
	8465.9300 -	Grinding, sanding or polishing machines	10% <i>ad val</i>
	8465.9400 -	Bending or assembling machines	10% <i>ad val</i>
	8465.9500 --	Drilling or mortising machines	10% <i>ad val</i>
	8465.9600 --	Splitting, shearing or guaging machines	10% <i>ad val</i>
	8465.9900 -	Other	10% <i>ad val</i>
84.66		Parts and accessories suitable for use solely or principally with the machines of headings Nos 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	
	8466.1000 -	Tool holders and self-opening dieheads	10% <i>ad val</i>
	8466.2000 -	Work holders	10% <i>ad val</i>
	8466.3000 -	Dividing heads and other special attachments for machine tools	10% <i>ad val</i>
	-	Other	
	8466.5000 --	For machines of heading No 84.64	0% <i>ad val</i>
	8466.9200 -	For machines of heading No 84.65	10% <i>ad val</i>
	8466.9700 --	For machines of headings Nos 84.56 to 84.61	10% <i>ad val</i>
	8466.9900 --	For machines of heading No 84.62 or 84.63	10% <i>ad val</i>
84.67		Tools for working in the hand, pneumatic or with self contained non-electric motors	
		Pneumatic	
	8467.1100 --	Rotary type (including combined rotary percussion)	50% <i>ad val</i>

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	8467 1900 --	Other	30% <i>ad val</i>
		Other tools	
	8467 8100	Chain saws	30% <i>ad val</i>
	8467 8900 --	Other	30% <i>ad val</i>
		Parts,	
	8467 9100 --	Of chain saws	30% <i>ad val</i>
	8467 9200 --	Of pneumatic tools	30% <i>ad val</i>
	8467 9900	Other	30% <i>ad val</i>
84.68		Machinery and apparatus for soldering, brazing or welding whether or not capable of cutting, other than those of heading No. 85 15; gas-operated surface tempering machines and appliances	
	8468 1000	Hand held blow pipes	30% <i>ad val</i>
	8468 2000 -	Other gas-operated machinery and apparatus	30% <i>ad val</i>
	8468 5000	Other machinery and apparatus	30% <i>ad val</i>
	8468 9000 -	Parts	30% <i>ad val</i>
84.69		Typewriters and word-processing machines	
		Automatic typewriters and word processing machines	
	8469 1010 ---	Automatic typewriters	40% <i>ad val</i>
	8469 1050	Word processing machines	40% <i>ad val</i>
		Other typewriters, electric	
	8469 2100 --	Weighing not more than 12 kg excluding case	40% <i>ad val</i>
	8469 2900	Other	40% <i>ad val</i>
		Other typewriter, non-electric	
	8469 3100	Weighing not more than 12 kg excluding case	40% <i>ad val</i>
	8469 3900 --	Other	40% <i>ad val</i>
84.70		Calculating machines; accounting machines; postage franking machines; ticket issuing machines and similar machines, incorporating a calculating device; cash registers	
	8470 1000 -	Electronic calculators capable of operation without an external source of power	30% <i>ad val</i>
		Other electronic calculating machines	
	8470 2100	Incorporating a printing device	30% <i>ad val</i>
	8470 2500 -	Other	30% <i>ad val</i>

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	8470 3000	Office calculating machines	70% <i>ad val</i>
	8470 4000	Accounting machines	70% <i>ad val</i>
	8470 4000	Cash registers	70% <i>ad val</i>
	8470 6000	Other	70% <i>ad val</i>
8471	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 1000	Analogous or hybrid automatic data processing machines	10% <i>ad val</i>
	8471 2000 -	Digital automatic data processing machines consisting in the same housing at least a central processing unit and an input and output unit whether or not combined	10% <i>ad val</i>
		Other	
	8471 9100 --	Digital processing units, whether or not presented with the rest of a system which may consist in the same housing one or two of the following types of units, storage units, input units or output units	10% <i>ad val</i>
	8471 9200 --	Input or output units whether or not presented with the rest of a system and whether or not containing storage units in the same housing	10% <i>ad val</i>
	8471 9300 --	Storage units whether or not presented with the rest of a system	10% <i>ad val</i>
	8471 9900 --	Other	0% <i>ad val</i>
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil sharpening machines, perforating or stapling machines)		
	8472 1000 -	Duplicating machines	50% <i>ad val</i>
	8472 2000 -	Addressing machines and address plate embossing machines	50% <i>ad val</i>
	8472 3000	Machines for sorting or folding mail for inserting mail in envelopes or bands machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	50% <i>ad val</i>
	8472 9000 -	Other	50% <i>ad val</i>
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72		
	8473 000	Parts and accessories of the machines of heading No. 84.69	50% <i>ad val</i>



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	Parts and accessories of the machines of heading No 84 70	
8473 2100 -	Of the electric calculating machines of sub heading No 8470 1000 8470 2100 or 8470 2500	50% <i>ad val</i>
8473 2900 --	Other	50% <i>ad val</i>
8473 7000 -	Parts and accessories of the machines of heading No 84 71	50% <i>ad val</i>
8473 4000 -	Parts and accessories of the machines of heading No 84 72	50% <i>ad val</i>
<b>84 74</b>	<b>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</b>	
8474 1000	Sorting, screening, separating or washing machines	70% <i>ad val</i>
8474 2000 -	Crushing or grinding machines	70% <i>ad val</i>
	Mixing or kneading machines	
8474 3100	Concrete or mortar mixers	90% <i>ad val</i>
8474 3200 -	Machines for mixing mineral substances with binder	90% <i>ad val</i>
8474 3500	Other	70% <i>ad val</i>
8474 8000	Other machinery	70% <i>ad val</i>
8474 9000	Parts	The rate applicable to the machine of which they form parts
<b>84 75</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes, machines for manufacturing or for working glass or glassware</b>	
8475 1000 -	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs in glass envelopes	30% <i>ad val</i>
8475 2000	Machines for manufacturing or for working glass or glassware	70% <i>ad val</i>
8475 5000	Parts	70% <i>ad val</i>
<b>84 76</b>	<b>Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines</b>	
	Machines	
8476 1100	Incorporating heating or refrigerating devices	50% <i>ad val</i>

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	8476 1900	Other	50% <i>ad val</i>
	8476 5000	Parts	50% <i>ad val</i>
<b>84.77</b>	Machinery for working rubber or plastics or for the manufacture of products from these materials not specified or included elsewhere in this Chapter		
	Injection-moulding machines		
	8477 1010 --	Of capacity not exceeding 6 228 litres	90% <i>ad val</i>
	8477 1060	Other	30% <i>ad val</i>
	Extruders:		
	8477 2010	Plastic extruders of capacity not exceeding 76 2 mm diameter	50% <i>ad val</i>
	8477 2090 ---	Other	30% <i>ad val</i>
	Blow moulding machines		
	8477 3010 ---	Of capacity not exceeding 6 228 litres	90% <i>ad val</i>
	8477 3060 ---	Other	30% <i>ad val</i>
	Vacuum moulding machines and other thermoforming machines		
	8477 4010 ---	Of capacity not exceeding 6 228 litres	50% <i>ad val</i>
	8477 4090 ---	Other	30% <i>ad val</i>
	Other machinery for moulding or otherwise forming:		
	8477 5100 --	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	30% <i>ad val</i>
	8477 5400 --	Other	30% <i>ad val</i>
	8477 5000 -	Other machinery	30% <i>ad val</i>
	8477 9000	Parts	The rate applicable to the machine of which they form parts.
<b>84.78</b>	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		
	8478 1000 -	Machinery	30% <i>ad val</i>
	8478 9000 -	Parts	30% <i>ad val</i>
<b>84.79</b>	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		
	8479 1000 -	Machinery for public works, building or the like	30% <i>ad val</i>

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8479 2000 -	Machinery for the extraction or preparation of oils or fixed vegetable fats or oils	34% ad val	
8479 3000 -	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	30% ad val	
8479 4000	Rope or cable-making machines	36% ad val	
	Other machines and mechanical appliances		
8479 5100 --	For treating metal, including electric wire and wire-winders	30% ad val	
8479 5200 --	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	30% ad val	
	Other		
8479 5910 --	Cosmetic manufacturing machine	30% ad val	
8479 5990 --	Other	30% ad val	
8479 9000 -	Parts	The rate applicable to the machine of which they form parts	
84 80	Moulding boxes for metal foundry; mould bases, moulding patterns, moulds for metal (other than ingot moulds), metal cathides, glass, mineral materials, rubber or plastic		
8480 1000 -	Moulding boxes for metal foundry	10% ad val	
8480 2000 -	Mould bases	10% ad val	
8480 3000 -	Moulding patterns	10% ad val	
	Moulds for metal or metal cathides		
8480 4100	Injection or compression types	10% ad val	
8480 4900 --	Other	10% ad val	
8480 5000	Moulds for glass	10% ad val	
8480 6000 -	Moulds for mineral materials	10% ad val	
	Moulds for rubber or plastics		
8480 7100 --	Injection or compression types	10% ad val	
8480 7900 --	Other	10% ad val	
84 81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
8481 1000	Pressure-reducing valves	20% ad val	

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8481 2000	Valves for oleo-hydraulic or pneumatic transmissions	70% ad val	
	Check valves		
8481 2010 ---	Of a kind used with pneumatic tyres and tubes	90% ad val	
8481 2090 ---	Other	70% ad val	
8481 4000 -	Safety or relief valves	70% ad val	
	Other appliances		
	Of a kind used in water fittings		
8481 8011	Chromium plated	90% ad val	
8481 8015 ----	Other	90% ad val	
8481 8090 -	Other	70% ad val	
8481 9000	Parts	The rate applicable to the article of which they form parts	
84.82	Roller bearings		
8482 1000	Ball bearings	70% ad val	
8482 2000 -	Tapered roller bearings, including sets and tapered roller assemblies	70% ad val	
8482 3000 -	Spherical roller bearings	70% ad val	
8482 4000	Needle roller bearings	70% ad val	
8482 5000	Other cylindrical roller bearings	70% ad val	
8482 8000 -	Other including combined ball/roller bearings	70% ad val	
	Parts:		
8482 9100	Balls, needles and rollers	70% ad val	
8482 9900 -	Other	70% ad val	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housing and plain shaft bearings; gears and gearing ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys including pulley blocks; clutches and shaft couplings (including universal joints)		
8483 1000	Transmission shafts (including cam shafts and crank shafts) crank	70% ad val	
8483 2000	Bearing housing, incorporating ball or roller bearings	70% ad val	
8483 3000 -	Bearing housing not incorporating ball or roller bearings; plain shaft bearings	70% ad val	

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	8483 4000 -	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately, ball screws, gear boxes and other speed changers including torque converters	70% <i>ad val</i>
	8483 5000	Flywheels and pulleys including pulley blocks	70% <i>ad val</i>
	8483 6000 -	Crutches and shaft coupling (including universal joints)	70% <i>ad val</i>
	-	Parts:	
	8483 9010 ---	Parts of articles for use in motor vehicles including tractors	70% <i>ad val</i>
	8483 9050 ---	Other	70% <i>ad val</i>
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, disassembled in composition, put up in pouches, envelopes or similar packings	
	8484 1000 -	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	50% <i>ad val</i>
	8484 9000	Other	50% <i>ad val</i>
84.85		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	
	8485 1000	Ship's or boat's propellers and blades therefor	70% <i>ad val</i>
		Other:	
	8485 5010	Oil seals	70% <i>ad val</i>
	8485 5050 -	Other	70% <i>ad val</i>
85.01		Electric motors and generators (excluding generating sets)	
	8501 1000	Motors of an output not exceeding 75 W	50% <i>ad val</i>
	8501 2000	Universal AC/DC motors of an output exceeding 75 W	50% <i>ad val</i>
	-	Other DC motors DC generators:	
	8501 3100 --	Of an output not exceeding 750 W	90% <i>ad val</i>
	8501 3200 --	Of an output exceeding 750 W but not exceeding 75 kW	90% <i>ad val</i>
	8501 3300 --	Of an output exceeding 75 kW but not exceeding 750 kW	30% <i>ad val</i>
	8501 3400	Of an output exceeding 750 kW	10% <i>ad val</i>
	8501 4000	Other AC motors single phase	50% <i>ad val</i>

		Other AC motors, multi phase	
8501 5100 --		Of an output not exceeding 750 W	90% <i>ad val</i>
8501 5200 --		Of an output exceeding 750 W but not exceeding 75 kW	80% <i>ad val</i>
8501 5300 --		Of an output exceeding 75 kW	60% <i>ad val</i>
-		AC generators (alternators):	
8501 6100 --		Of an output not exceeding 75 kVA	70% <i>ad val</i>
8501 6200 -		Of an output exceeding 75 kVA but not exceeding 775 kVA	30% <i>ad val</i>
8501 6300 --		Of an output exceeding 775 kVA but not exceeding 750 kVA	70% <i>ad val</i>
8501 6400 --		Of an output exceeding 750 kVA	30% <i>ad val</i>
85 02		Electric generating sets and rotary converters	
		Generating sets with compression ignition internal combustion piston engines (diesel or semi-diesel engines)	
8502 1100		Of an output not exceeding 75 kVA	70% <i>ad val</i>
8502 1200 --		Of an output exceeding 75 kVA but not exceeding 775 kVA	30% <i>ad val</i>
8502 1300 --		Of an output exceeding 775 kVA	70% <i>ad val</i>
8502 2000 -		Generating sets with spark ignition internal combustion piston engines	70% <i>ad val</i>
8502 3000 -		Other generating sets	90% <i>ad val</i>
8502 4000		Electric rotary converters	70% <i>ad val</i>
85 03	8503 0000	Parts suitable for use solely or principally with the machines of heading No 85 01 or 85 02	The rate applicable to the machines of which they form parts
85 04		Electrical transformers, static converters (for example, rectifiers) and inductors	
8504 1000		Ballasts for discharge lamps or tubes	90% <i>ad val</i>
-		Liquid dielectric transformers	
8504 2100		Having a power handling capacity not exceeding 650 kVA	50% <i>ad val</i>
8504 2200 --		Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	90% <i>ad val</i>
8504 2300 --		Having a power handling capacity exceeding 10 000 kVA	70% <i>ad val</i>

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	Other transformers:		
8504 1100 --	Having a power handling capacity not exceeding 1 kVA	90% <i>ad val</i>	
8504 3200 --	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	80% <i>ad val</i>	
8504 1700 --	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	50% <i>ad val</i>	
8504 3400	Having a power handling capacity exceeding 500 kVA	50% <i>ad val</i>	
8504 4000 -	Static converters	50% <i>ad val</i>	
8504 5000	Other inductors	30% <i>ad val</i>	
8504 9000	Parts	The rate applicable to the machine of which they form part	
85.05	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		
	Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505 1100	Of metal	70% <i>ad val</i>	
8505 1900 --	Other	20% <i>ad val</i>	
8505 2000	Electro-magnetic couplings, clutches and brakes	30% <i>ad val</i>	
8505 3000 -	Electro-magnetic lifting heads	50% <i>ad val</i>	
8505 5000	Other including parts	30% <i>ad val</i>	
85.06	Primary cells and primary batteries		
	Of an external volume not exceeding 100 cm <sup>3</sup>		
	Manganese dioxide:		
8506 1110 ---	Primary Cells	90% <i>ad val</i>	
8506 1190 ---	Other	90% <i>ad val</i>	
--	Mercuric Oxide		
8506 1210 ---	Primary cells	90% <i>ad val</i>	
8506 1250 ---	Other	90% <i>ad val</i>	
--	Silver oxide		
8506 1910 ---	Primary Cells	90% <i>ad val</i>	

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	8506 1350 ---	Other	50% <i>ad val</i>
		Other	
	8506 1910 ---	Primary Cells	90% <i>ad val</i>
	8506 1950 ---	Other	50% <i>ad val</i>
	8506 2000	Of an external volume exceeding 300 cm <sup>3</sup>	50% <i>ad val</i>
	8506 9000	Parts	90% <i>ad val</i>
85.05	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
	8507 1000 -	Lead acid, of a kind used for starting piston engines	50% <i>ad val</i>
		Other lead-acid accumulators	
	8507 2010	Traction batteries and batteries for electronic watches and pocket calculators	90% <i>ad val</i>
	8507 2090	Other	50% <i>ad val</i>
	8507 3000	Nickel-cadmium	50% <i>ad val</i>
		Nickel-iron	
	8507 40 0 ---	Traction batteries and batteries for electronic watches and pocket calculators	50% <i>ad val</i>
	8507 4090 ---	Other	50% <i>ad val</i>
		Other accumulators	
	8507 8010 --	Traction batteries and batteries for electronic watches and pocket calculators	90% <i>ad val</i>
	8507 8050 -	Other	90% <i>ad val</i>
		Parts	
	8507 9010	Separator plates	90% <i>ad val</i>
	8507 9050 --	Other	90% <i>ad val</i>
85.08	Electro-mechanical tools for working in the hand with self-contained electric motors		
	8508 1000 -	Drills of all kinds	50% <i>ad val</i>
	8508 2000	Saws	50% <i>ad val</i>
		Other tools	
	8508 8010 ---	Industrial blowers	50% <i>ad val</i>
	8508 8090 --	Other	50% <i>ad val</i>
	8508 9000	Parts	50% <i>ad val</i>
85.09	Electro-mechanical domestic appliances, with self-contained electric motor		
	8509 600 -	Vacuum cleaners	70% <i>ad val</i>



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	8509 2000 -	Floor polishers	90% ad val
	8509 3000	Kitchen waste disposers	90% ad val
	8509 4000	Food grinders and mixers, fruit or vegetable juicers and extractors	70% ad val
	8509 8000	Other appliances	90% ad val
	8509 9000 -	Parts	90% ad val
85 10		Shavers and hair clippers, with self-contained electric motor	
	8510 1000 -	Shavers	70% ad val
	8510 2000 -	Hair clippers	90% ad val
	8510 9000	Parts	90% ad val
85 11		Electric ignition or starting equipment of a kind used for spark ignition or compression-ignition internal combustion engines (for example, ignition magnets, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and accessories of a kind used in conjunction with such engines	
	8511 1000 -	Sparking-plugs	60% ad val
	8511 2000	Ignition magnets, magneto-dynamos, magnetic flywheels	50% ad val
	8511 3000	Distributors, ignition coils	50% ad val
	8511 4000 -	Starter motors and dual purpose starter generators	30% ad val
	8511 5000 -	Other generators	30% ad val
	8511 8000	Other equipment	70% ad val
	8511 9000	Parts	70% ad val
85 12		Electrical lighting or signalling equipment (excluding articles of heading No 85 19), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	
	8512 1000	Lighting or signalling equipment of a kind used for bicycles	90% ad val
	8512 2000 -	Other lighting or signalling equipment	90% ad val
	8512 3000	Sound signalling equipment	50% ad val
	8512 4000	Windscreen wipers, defrosters and demisters	90% ad val
	8512 9000	Parts	90% ad val

8511	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No 8512		
	Lamps:		
85111010	Miner's safety lamps		10% ad val
85111020 - -	Other safety lamps; Morse signalling lamps; examination lamps		50% ad val
85111050 ---	Other		50% ad val
	Parts:		
85113010 ---	Of miner's safety lamps		10% ad val
85113050	Of sub-heading No 85111020		50% ad val
85113090 ---	Other		90% ad val
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment		
85141000	Resistance heated furnaces and ovens		20% ad val
85142000	Induction or dielectric furnaces and ovens		20% ad val
85143000	Other furnaces and ovens		30% ad val
85144000 -	Other induction or dielectric heating equipment		30% ad val
85149000 -	Parts		10% ad val
8515	Electric (including electrically heated gas), laser or other light or proton 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 sintered metal particles		
	Brazing or soldering machines and apparatus:		
85151100 - -	Soldering irons and guns		10% ad val
85151000	Other		10% ad val
	Machines and apparatus for resistance welding of metals:		
	Fully or partly automatic:		
85152110	Of rated capacity not exceeding 300 Amps		90% ad val
85152190	Other		30% ad val
85152500	Other		30% ad val
	Machines and apparatus for arc (including plasma arc) welding of metals:		
85153100 -	Fully or partly automatic		30% ad val

8515 2900	Other	30% <i>ad val</i>
8515 3000	Other machines and apparatus	30% <i>ad val</i>
8515 5000	Parts	The rate applicable to the machine of which they form parts
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 driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating radiators, other than those of heading No 8516		
8516 1000	Electric instantaneous or storage water heaters and immersion heaters	90% <i>ad val</i>
-	Electric space heating apparatus and electric soil heating apparatus	
8516 2100 --	Storage heating radiators	70% <i>ad val</i>
8516 2900 --	Other	30% <i>ad val</i>
Electro-thermic hairdressing or hair-drying apparatus:		
8516 3100 --	Hair driers	70% <i>ad val</i>
8516 3200 --	Other hair-dressing apparatus	90% <i>ad val</i>
8516 3300	Hand-drying apparatus	90% <i>ad val</i>
8516 4000	Electric smoothing irons	70% <i>ad val</i>
8516 5000	Microwave ovens	70% <i>ad val</i>
8516 6000	Other ovens, cookers; cooking plates; boiling rings, grillers and roasters	70% <i>ad val</i>
Other electro-thermic appliances:		
8516 7100 -	Coffee or tea makers	70% <i>ad val</i>
8516 7200	Toasters	70% <i>ad val</i>
8516 7900 -	Other	70% <i>ad val</i>
8516 8000	Electric heating resistors	90% <i>ad val</i>
8516 9000	Parts	The rate applicable to the machine of which they form parts

85.17	Electric apparatus for line telephony or line telegraphs, including such apparatus for carrier current line systems		
8517.0000	Telephone sets	75% ad val	
8517.2000	Teprinters	90% ad val	
8517.3000	Telephonic or telegraphic switching apparatus	50% ad val	
8517.4000	Other apparatus, for carrier current line systems	40% ad val	
	Other apparatus:		
8517.8100	Telephonic	40% ad val	
8517.8200	Telegraphic	90% ad val	
8517.5000	Parts	90% ad val	
85.18	Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; ultra-frequency electric amplifiers; electric sound amplifier sets,		
8518.1000	Microphones and stands therefor	50% ad val	
	Loudspeakers, whether or not mounted in their enclosures:		
8518.2100	Single loudspeakers mounted in their enclosures	50% ad val	
8518.2200	Multiple loudspeakers mounted in the same enclosure	50% ad val	
8518.2900	Other	90% ad val	
8518.3000	Headphones, earphones and combined microphone/speaker sets	50% ad val	
8518.4000	Ultra-frequency electric amplifiers	50% ad val	
8518.5000	Electric sound amplifier sets	50% ad val	
8518.5000	Parts	The rate applicable to the machine of which they form parts	
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device		
8519.1000	Coin- or disc-operated record players	75% ad val	
	Other record players		
8519.2100	Without loudspeaker	75% ad val	
8519.2900	Other	75% ad val	
	Turntables (record decks)		
8519.7100	With automatic record changing mechanism	75% ad val	

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	8519 1000 -	Other	75% <i>ad val</i>
	8519 4000 -	Transcribing machines	75% <i>ad val</i>
		Other sound reproducing apparatus	
	8519 9100 --	Cassette type	75% <i>ad val</i>
	8519 9900 -	Other	75% <i>ad val</i>
85.20	Magnetic tape recorders and other sound recording apparatus whether or not incorporating a sound reproducing device		
	8520 000	Dictating machines not capable of operating without an external source of power	75% <i>ad val</i>
	8520 2000	Telephone answering machines	75% <i>ad val</i>
		Other magnetic tape recorders incorporating sound reproducing apparatus	
	8520 300	Cassette type	75% <i>ad val</i>
	8520 7000 --	Other	75% <i>ad val</i>
	8520 9000	Other	75% <i>ad val</i>
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
	8521 1000	Magnetic tape-type	60% <i>ad val</i>
	8521 9000	Other	60% <i>ad val</i>
85.22	Parts and accessories of apparatus of heading Nos 85 19 to 85 21,		
	8522 1000	Pick up cartridges	90% <i>ad val</i>
	8522 5000	Other	90% <i>ad val</i>
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37		
	-	Magnetic tapes	
	-	Of a width not exceeding 4 mm	
	8523 1110 ---	Audio cassettes	90% <i>ad val</i>
	8523 1120	Video cassettes	90% <i>ad val</i>
	8523 1150 ---	Other	90% <i>ad val</i>
	-	Of a width exceeding 4 mm but not exceeding 6.3 mm	
	8523 1210 --	Video cassettes	90% <i>ad val</i>
	8523 1250 ---	Other	90% <i>ad val</i>

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	8523 1000 -	Video cassettes	90% ad val
	8523 1000 -	Other	90% ad val
		Magnetic discs	
	8523 2010	Computer discs	0% ad val
	8523 2020	Other lacquered discs	40% ad val
	8523 2090	Other	90% ad val
	8523 9000	Other	90% ad val
85 24		Records, tapes and other recorder media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37.	
	8524 1000	Gramophone records	90% ad val
		Magnetic Tapes:	
		Of a width not exceeding 4 mm	
	8524 2100 ---	Audio cassettes	90% ad val
	8524 2190 ---	Other	90% ad val
	8524 2200	Of a width exceeding 4 mm but not exceeding 6 mm	50% ad val
	8524 2300 -	Of a width exceeding 6 mm	90% ad val
	8524 9000 -	Other	90% ad val
85 25		Transmission apparatus for radio-telephony, radio-teletype, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	
	8525 1000 -	Transmission apparatus	90% ad val
	8525 2000	Transmission apparatus incorporating receiver apparatus	50% ad val
	8525 3000 -	Television cameras	50% ad val
85 26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	
	8526 1000 -	Radar apparatus	50% ad val
		Other -	
	8526 9100	Radio navigational aid apparatus	50% ad val
	8526 5000 --	Radio remote control apparatus	50% ad val
85 27		Reception apparatus for radio telephony, radio-teletype or radio broadcasting, whether or not combined in the	

	same heading, with sound recording or reproducing apparatus or a clock	
	Radio-broadcast receivers capable of operating without an external source of power including apparatus capable of receiving also radio-telephony or radio-telegraphy	
8527 1100 --	Combined with sound recording or reproducing apparatus	90% <i>ad val</i>
8527 1900	Other	90% <i>ad val</i>
-	Radio broadcast receivers not capable of operating without an external source of power of a kind used in motor vehicles including apparatus capable of receiving also radio-telephony or radio-telegraphy	
8527 2100	Combined with sound recording or reproducing apparatus	90% <i>ad val</i>
8527 2900 --	Other	90% <i>ad val</i>
-	Other radio-broadcast receivers including apparatus capable of receiving also radio-telephony or radio-telegraphy	
8527 3100 --	Combined with sound recording or reproducing apparatus	90% <i>ad val</i>
8527 3200 --	Not combined with sound recording or reproducing apparatus but combined with a clock	90% <i>ad val</i>
8527 3500 --	Other	90% <i>ad val</i>
8527 9000 -	Other apparatus	90% <i>ad val</i>
85 28	Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	
8528 1000	Colour	70% <i>ad val</i>
8528 2000	Black and white or other monochrome	70% <i>ad val</i>
85 29	Parts suitable for use solely or principally with the apparatus of heading Nos 85 25 to 85 28	
8529 1000	Agencies and normal reflectors of all kinds parts suitable for use therewith	The rate applicable to the machine of which they form parts
8529 5000	Other	The rate applicable to the machine of which they form parts

85.30	Electrical signalling, safety or traffic control equipment for railways, tram-ways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.06)		
8530.1000 -	Equipment for railways or tramways		ad val
8530.8000	Other equipment		ad val
8530.9900	Parts		ad val
85.31	Electric sound or visual signalling apparatus (for example bells, sirens, indicator panels, burglar or fire alarms), other than those of heading Nos. 85.12 or 85.30		
8531.1000 -	Burglar or fire alarms and similar apparatus		50% ad val
8531.2000	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		50% ad val
8531.8000 -	Other apparatus		50% ad val
8531.9000	Parts		50% ad val
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)		
8532.1000 -	Fixed capacitors greater than 50 pF (microfarads) and having a reactive power handling capacity not less than 0.5 kVar (power capacitor)		50% ad val
	Other fixed capacitors		
8532.2100 --	Tantalum		50% ad val
8532.2200	Aluminium electrolytic		50% ad val
8532.2300 --	Ceramic dielectric, single layer		50% ad val
8532.2400	Ceramic dielectric, multi-layer		50% ad val
8532.2500 --	Dielectric of paper or plastics		50% ad val
8532.2900 --	Other		50% ad val
8532.3000	Variable or adjustable (pre-set) capacitors		50% ad val
8532.9000	Parts		50% ad val
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors		
8533.1000	Fixed carbon resistors (composition or film types)		75% ad val
	Other fixed resistors		
8533.2100	For a power handling capacity not exceeding 20W		70% ad val
8533.2900 -	Other		70% ad val
	Wirewound variable resistors (including rheostats and potentiometers)		
8533.3100	For a power handling capacity not exceeding 20W		70% ad val



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	8532 2900 --	Other 10% ad val
	8533 4000	Other variable resistors, including rheostats and potentiometers 10% ad val
	8534 5000	Parts 10% ad val
85 34	8534 0000 -	Printed circuits 90% ad val
85 35		Electrical apparatus for switching or protecting electrical circuits, or for making connections in or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.
	8535 1000	Fuses 50% ad val
		Automatic circuit breakers
	8535 2100 --	For a voltage of less than 72.5 kV 50% ad val
	8535 2900 -	Other 50% ad val
	8535 3000	Insulating switches and make-and-break switches 50% ad val
	8535 4000	Lightning arresters, voltage limiters and surge suppressors 50% ad val
	8535 9000 -	Other 50% ad val
85 36		Electrical apparatus for switching or protecting electrical circuits, or for making connections in or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.
	8536 1000 -	Fuses 90% ad val
	8536 5000 -	Automatic circuit breakers 50% ad val
	8536 6000 -	Other apparatus for protecting electrical circuits 50% ad val
		Relays:
	8536 4100	For a voltage not exceeding 60 V 50% ad val
	8536 4900	Other 50% ad val
	8536 5000 -	Other switches 40% ad val
		Lamp holders, plugs and sockets
	8536 6100	Lamp-holders 50% ad val
	8536 6900	Other 50% ad val
	8536 9000 -	Other apparatus 50% ad val
85 37		Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 85 35 or 85 36, for

	electrical control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85 17.	
	8517 1000 - For a voltage not exceeding 1,000 V	90% ad val
	8517 2000 - For a voltage exceeding 1,000 V	50% ad val
85 18	Parts suitable for use solely or principally with the apparatus of heading Nos. 85 14, 85 16 or 85 37	
	8518 1000 - Frames, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85 17, not equipped with their apparatus	40% ad val
	8518 9000 - Other	40% ad val
85 19	Electric filament or discharge lamps, including sealed beam lamp units and ultra violet or infra red lamps; neon lamps	
	8519 1000 - Sealed beam lamp units	70% ad val
	Other filament lamps, excluding ultra violet or infra red lamps	
	8519 2100 - Tungsten halogen	90% ad val
	8519 2200 - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	90% ad val
	8519 2400 - Other	50% ad val
	Discharge lamps, other than ultra violet lamps	
	8519 3100 - Fluorescent, hot cathode	50% ad val
	8519 3900 - Other	50% ad val
	8519 4000 - Ultra-violet or infra red lamps	40% ad val
	8519 5000 - Parts	40% ad val
85 40	Thermionic, cold cathode or photoelectric valves and tubes (for example vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	
	Cathode ray television picture tubes, including video monitor cathode-ray tubes	
	8540 1100 - Colour	40% ad val
	8540 1200 - Black and white or other monochrome	40% ad val
	8540 2000 - Television camera tubes; image converters and intensifiers; other photo cathode tubes	50% ad val
	8540 3000 - Other cathode ray tubes	50% ad val
	Microwave tubes (for example magnetrons, klystrons, travelling wave tubes, cathotrons) excluding grid controlled tubes	
	8540 4100 - Magnetrons	40% ad val

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	8140 4200 --	Kistrons	55% <i>ad val</i>
	8140 4500 --	Other	90% <i>ad val</i>
		Other valves and tubes	
	8140 8100 --	Receiver or amplifier valves and tubes	90% <i>ad val</i>
	8140 8500 --	Other	90% <i>ad val</i>
		Parts	
	8140 9100 -	Oil cathode ray tubes	50% <i>ad val</i>
	8140 9900	Other	The rate applicable to the article of which they form parts.
HS 41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes, mounted piezo-electric crystals		
	8541 1000	Diodes other than photosensitive or light emitting diodes	50% <i>ad val</i>
		Transistors other than photosensitive transistors	
	8541 2100 -	With a dissipation rate of less than 1W	50% <i>ad val</i>
	8541 2900 --	Other	50% <i>ad val</i>
	8541 3000	Thyristors, diacs and trans. other than photosensitive devices	50% <i>ad val</i>
	8541 4000 -	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	50% <i>ad val</i>
	8541 5000 -	Other semiconductor devices	50% <i>ad val</i>
	8541 6000 -	Mounted piezo electric crystals	50% <i>ad val</i>
	8541 9000	Parts	50% <i>ad val</i>
HS 42	Electronic integrated circuits and microassemblies		
		Monolithic integrated circuits	
	8542 1100 -	Digital	55% <i>ad val</i>
	8542 1900 -	Other	55% <i>ad val</i>
	8542 2000 -	Hybrid integrated circuits	55% <i>ad val</i>
	8542 8000	Other	50% <i>ad val</i>
	8542 9000	Parts	50% <i>ad val</i>

85 43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	
8543 1000 -	Particle accelerator	70% <i>ad val</i>
8543 2000 -	Signal generators	70% <i>ad val</i>
8543 3000	Machines and apparatus for electroplating, electrolysis or electrophoresis	70% <i>ad val</i>
8543 8000 -	Other machines and apparatus	70% <i>ad val</i>
8543 9000 -	Parts	70% <i>ad val</i>
85 44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	
-	Winding wire	
8544 1000	Of copper	90% <i>ad val</i>
8544 1000 --	Other	90% <i>ad val</i>
8544 2000	Co-axial cable and other co-axial electric conductors	60% <i>ad val</i>
8544 3000 -	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	60% <i>ad val</i>
	Other electric conductors for a voltage not exceeding 80 V	
8544 4100 --	Fitted with connectors	90% <i>ad val</i>
8544 4500 --	Other	60% <i>ad val</i>
	Other electric conductors for a voltage exceeding 80 V but not exceeding 1 000 V	
8544 5100	Fitted with connectors	65% <i>ad val</i>
8544 5500 --	Other	60% <i>ad val</i>
8544 6000 -	Other electric conductors for a voltage exceeding 1 000 V	60% <i>ad val</i>
8544 7000	Optical fibre cables	60% <i>ad val</i>
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 3100	Of a kind used for furnaces	50% <i>ad val</i>
8545 4000 -	Other	50% <i>ad val</i>

1	2	3	4
		Bushes:	
	8545 2010 --	For motor vehicles including tractors	55% <i>ad val</i>
	8545 2090	Other	55% <i>ad val</i>
		Others:	
	8545 9010 -	For motor vehicles including tractors	70% <i>ad val</i>
	8545 9090 ---	Other	50% <i>ad val</i>
85 46		Electrical insulators of any material	
	8546 1000	Of glass	50% <i>ad val</i>
	8546 2000	Of ceramics	90% <i>ad val</i>
	8546 9090	Other	50% <i>ad val</i>
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 No 85 46, electrical conductor tubing and joints therefor, of base metal lined with insulating material.	
	8547 1000 -	Insulating fittings of ceramics	90% <i>ad val</i>
	8547 2000	Insulating fittings of plastics	50% <i>ad val</i>
	8547 9000	Other	50% <i>ad val</i>
85 48	8548 0000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	55% <i>ad val</i>
86 01		Rail locomotives powered from an external source of electricity or by electric accumulators	
	8601 1000	Powered from an external source of electricity	70% <i>ad val</i>
	8601 2000 -	Powered by electric accumulators	70% <i>ad val</i>
86 02		Other rail locomotives; locomotive tenders	
	8602 1000	Diesel-electric locomotives	75% <i>ad val</i>
	8602 9000	Other	70% <i>ad val</i>
86 03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No 86 04	
	8603 1000	Powered from an external source of electricity	70% <i>ad val</i>
	8603 9000	Other	30% <i>ad val</i>
86 04	8604 0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	70% <i>ad val</i>

86 05	8605 0000	Railway or tramway passenger coaches, not self-propelled, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86 04)	70% <i>ad val</i>
86 06		Railway or tramway goods vans and wagons, not self-propelled	
	8606 1000	Tank wagons and the like	70% <i>ad val</i>
	8606 2000	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606 1000	70% <i>ad val</i>
	8606 3000 -	Self-discharging vans and wagons, other than those of sub-heading No. 8606 1000 or 8606 2000	70% <i>ad val</i>
	-	Other	
	8606 9100	Covered and closed	70% <i>ad val</i>
	8606 9200 --	Open with non-removable sides of a height exceeding 60 cm	70% <i>ad val</i>
	8606 9900 --	Other	70% <i>ad val</i>
86 07		Parts of railway or tramway locomotives or rolling-stock	
		Hogies, bissel hogies, axles and wheels and parts thereof	
	8607 1000 --	Driving hogies and bissel hogies	70% <i>ad val</i>
	8607 1200 --	Other hogies and bissel-hogies	70% <i>ad val</i>
	8607 1900 --	Other including parts	70% <i>ad val</i>
		Brakes and parts thereof	
	8607 2100 -	Air brakes and parts thereof	70% <i>ad val</i>
	8607 2900 --	Other	70% <i>ad val</i>
	8607 3000	Hooks and other coupling devices, buffers and parts thereof	70% <i>ad val</i>
		Other	
	8607 9100 --	Locomotives	70% <i>ad val</i>
	8607 9900 --	Other	70% <i>ad val</i>
86 08	8608 0000	Railway or tramway track, fixtures and fittings, mechanical (including electromechanical), signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	70% <i>ad val</i>
86 09	8609 0000	Cars or cars (including caravans for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	70% <i>ad val</i>

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87.01	Tractors (other than tractors of heading No. 87.09).	
8701 1000 -	Pedestrian controlled tractors	20% ad val
8701 2000 -	Road tractors for semi-trailers	50% ad val
8701 3000 -	Track-laying tractors	50% ad val
-	Other :	
8701 9010 --	Agricultural	20% ad val
8701 9090 --	Other	20% ad val
87.02	Motor vehicles for the transport of ten or more persons, including the driver	
8702 1000 -	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	50% ad val
8702 5000	Other	90% ad val
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.	
8703 1000	Vehicles specially designed for travelling on snow, golf cars and similar vehicles	90% ad val
-	Other vehicles with spark-ignition internal combustion reciprocating piston engine :	
8703 2100	Of a cylinder capacity not exceeding 600 cc	10% ad val
-	Of a cylinder capacity exceeding 600 cc but not exceeding 1,500 cc	
8703 2210	Not exceeding 1,300 cc	180% ad val
8703 2220 ---	Exceeding 1,300 cc	245% ad val
-	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	
8703 2310 --	Not exceeding 1,600 cc	245% ad val
8703 2320	Exceeding 1,600 cc	445% ad val
8703 2400 --	Of a cylinder capacity exceeding 3,000 cc	445% ad val
-	Other vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
-	Of a cylinder capacity not exceeding 1,500 cc	
8703 3110 ---	Not exceeding 1,000 cc	16% ad val
8703 3120	Exceeding 1,000 cc but not exceeding 1,700 cc	160% ad val
8703 3130 ---	Exceeding 1,700 cc	245% ad val

1	2	3
	..	Of a cylinder capacity exceeding 2500 or 1-1/2 ton exceeding 2500 cc.
8703.1210 ---	Not exceeding 650 cc	24 1/2% ad val
8703.3220 ---	Exceeding 1,600 cc	44 1/2% ad val
8703.3300 --	Of a cylinder capacity exceeding 2500 cc	44 1/2% ad val
8703.5000 -	Other	44 1/2% ad val
87.04	Motor vehicles for the transport of goods	
8704.1000	Dumpers designed for off-highway use	10% ad val
	Other with compression ignition internal combustion piston engine (diesel or semi diesel)	
8704.2100	g.v.w. not exceeding 5 tonnes	40% ad val
8704.2900	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	50% ad val
8704.2300 --	g.v.w. exceeding 20 tonnes	90% ad val
	Other with spark ignition internal combustion piston engine	
8704.3100 --	g.v.w. not exceeding 5 tonnes	40% ad val
8704.3500	g.v.w. exceeding 5 tonnes	50% ad val
8704.9000	Other	50% ad val
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
8705.1000	Crane lorries	40% ad val
8705.2000	Mobile drilling trucks	40% ad val
8705.3000	Fire fighting vehicles	40% ad val
8705.4000	Concrete-mixer lorries	40% ad val
8705.9000 -	Other	50% ad val
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos-87.01 to 87.05	
8706.0000 ---	Chassis of fire engines, buses, trucks and other standardised makes of vehicles (if C.V.s)	The rate applicable to vehicle of which they form parts



8506 0000	Other	The rate applicable to vehicle of which they form parts
87 07	Goods (including cabs), for the motor vehicles of headings Nos 87 01 to 87 05	
8707 1000	For the vehicles of heading No 81 03	The rate applicable to vehicle of which they form parts
8707 9000 -	Other	The rate applicable to vehicle of which they form parts
87 08	Parts and accessories of the motor vehicles of heading Nos 87 01 to 87 05	
8708 1000 -	Bumpers and parts thereof	70% <i>ad val</i>
	Others parts and accessories of lorries (including cabs);	
8708 2100 -	Safety seat belts	70% <i>ad val</i>
8708 2500	Other	70% <i>ad val</i>
-	Brakes and servo-brakes and parts thereof	
8708 3100 --	Mounted brakes linings	70% <i>ad val</i>
8708 3500	Other	70% <i>ad val</i>
8708 4000 -	Gear boxes	70% <i>ad val</i>
8708 5000 -	Drive-axes with differential, whether or not provided with other transmission components	70% <i>ad val</i>
8708 6000 -	Non-driving axles and parts thereof	70% <i>ad val</i>
8708 7000	Road wheels and parts and accessories thereof	70% <i>ad val</i>
8708 8000	Suspension shock absorbers	70% <i>ad val</i>
	Other parts and accessories	
8708 9100 --	Radiators	70% <i>ad val</i>
8708 9500 --	Silencers and exhaust pipes	70% <i>ad val</i>
8708 9900 --	Clutches and parts thereof	70% <i>ad val</i>
8708 9900	Steering wheels steering columns and steering boxes	70% <i>ad val</i>

1	2	3	4
	8708 9910 - -	Chassis frames	The rate applicable to vehicle of which they form parts
	8708 9990 -	Other	10% ad val
87 09		Works trucks, self propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	
		Vehicles -	
	8709 1000 - -	Electrical	90% ad val,
	8709 1900 - -	Other	90% ad val,
	8709 5000	Parts	70% ad val
87.10	8710 0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	10% ad val
87 11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711 1000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	90% ad val
	8711 2000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 50 cc but not exceeding 250 cc	90% ad val
	8711 3000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	50% ad val,
	8711 4000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	50% ad val,
	8711 5000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	90% ad val
	8711 9000 -	Other	90% ad val
87 12	8712 0000	Bicycles and other cycles (including delivery bicycles) not motorised	90% ad val
87 13		Invalid carriages, whether or not motorised or otherwise mechanically propelled.	
	8713 1000	Not mechanically propelled	10% ad val
	8713 9000	Other,	10% ad val

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87 14	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13		
-	Of motorcycles (including mopeds):		
8714 1100	Saddles	90% <i>ad val</i>	
8714 1900 --	Other	90% <i>ad val</i>	
8714 2000	Of railed carriages	90% <i>ad val</i>	
-	Other:		
8714 5100 -	Frames and forks, and parts thereof	90% <i>ad val</i>	
8714 9200 --	Wheel rims and spokes	90% <i>ad val</i>	
8714 9300	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	90% <i>ad val</i>	
8714 9400	Brakes, including coaster braking hubs and hub brakes, and parts thereof	90% <i>ad val</i>	
8714 9500 --	Saddles	90% <i>ad val</i>	
8714 9600 --	Pedals and crank gear, and parts thereof	90% <i>ad val</i>	
8714 9900	Other	90% <i>ad val</i>	
87 15	8715 0000	Baby carriages and parts thereof	90% <i>ad val</i>
87 16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
8716 1000 -	Trailers and semi-trailers of the caravan type, for housing or camping	90% <i>ad val</i>	
8716 2000 -	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	90% <i>ad val</i>	
	Other trailers and semi-trailers for the transport of goods		
8716 3100 -	Tanker trailers and tanker semi-trailers	90% <i>ad val</i>	
8716 3900 --	Other	90% <i>ad val</i>	
8716 4000	Other trailers and semi-trailers	90% <i>ad val</i>	
	Other vehicles:		
8716 5010 --	Hand-operated pallet trucks	90% <i>ad val</i>	
8716 5090	Other	90% <i>ad val</i>	
	Parts:		
8716 5010 ---	Components of trailers	90% <i>ad val</i>	
8716 5090 ---	Other	90% <i>ad val</i>	
88 01	Balloons and dirigibles, gliders, hang gliders and other non-powered aircraft		
8801 1000	Giders and hang gliders	20% <i>ad val</i>	

1	2	3
	- Other	
8801 9010 ---	Balloons and dirigibles	20% <i>ad val</i>
8801 9090 -	Other	20% <i>ad val</i>
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles	
	Helicopters	
8802 1100 --	Of an unladen weight not exceeding 2 000 kg	20% <i>ad val</i>
8802 1200 --	Of an unladen weight exceeding 2 000 kg	20% <i>ad val</i>
8802 2000 --	Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	20% <i>ad val</i>
8802 3000 --	Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	20% <i>ad val</i>
8802 4000 --	Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	20% <i>ad val</i>
8802 5000 --	Spacecraft (including satellites) and spacecraft launch vehicles	20% <i>ad val</i>
88.03	Parts of goods of heading No. 88.01 or 88.02	
8803 1000 -	Propellers and rotors and parts thereof	20% <i>ad val</i>
8803 2000 -	Liner carriages and parts thereof	20% <i>ad val</i>
8803 3000 -	Other parts of aeroplanes or helicopters	20% <i>ad val</i>
8803 9000 -	Other	20% <i>ad val</i>
88.04	Parachutes (including dirigible parachutes) and raunchutes; parts thereof and accessories therein.	
8804 0010 --	Raunchutes	20% <i>ad val</i>
8804 0020 ---	Unserviceable parachutes of silk or of man-made fibres	50% <i>ad val</i>
8804 0090 ---	Other	The duty applicable to the material of which the article is made
88.05	Aircraft launching gear; deck arrestor or similar gear; ground flying trainers; parts of foregoing articles	
8805 1000 --	Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof	50% <i>ad val</i>
8805 2000 --	Ground flying trainers and parts thereof	20% <i>ad val</i>

1	2	3	4
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	
	8901 1000 -	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons	10% <i>ad val</i>
	8901 2000 -	Tankers	10% <i>ad val</i>
	8901 3000 -	Refrigerated vessels other than those of subheading No. 8901 2000	10% <i>ad val</i>
	8901 9000 -	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	10% <i>ad val</i>
89.02	8902 0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	10% <i>ad val</i>
89.03		Yachts and other vessels for pleasure or sports; towing boats and canoes	
	8903 1000	Inflatable	10% <i>ad val</i>
		Other	
	8903 9100	Sailboats with or without auxiliary motor	10% <i>ad val</i>
	8903 9200	Motorboats other than catamaran motorboats	10% <i>ad val</i>
	8903 9500 -	Other	10% <i>ad val</i>
89.04	8904 0000	Tugs and pusher craft	10% <i>ad val</i>
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	
	8905 1000 -	Dredgers	10% <i>ad val</i>
	8905 2000	Floating or submersible drilling or production platforms	10% <i>ad val</i>
	8905 9000	Other	10% <i>ad val</i>
89.06		Other vessels, including warships and lifeboats other than racing boats	
	8906 0010 - -	Warships	10% <i>ad val</i>
	8906 0020 - -	Lifeboats	5% <i>ad val</i>
	8906 0090	Other	10% <i>ad val</i>
89.07		Other floating structures (for example, rafts, tanks, oiler dams, landing stages, buoys and beacons)	
	8907 1000	Inflatable rafts	10% <i>ad val</i>
	8907 9000 -	Other	10% <i>ad val</i>
89.08	8908 0000	Vessels and other floating structures for breaking up	Rs. 2500 per 1 - 10% <i>ad val</i>

	2	3	4
		polishing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
	9001 1000 -	Optical fibres, optical fibre bundles and cables	20% <i>ad val</i>
	9001 2000 -	Sheets and plates of polishing material	30% <i>ad val</i>
	9001 3000 -	Contact lenses	20% <i>ad val</i>
	9001 4000	Spectacle lenses of glass	20% <i>ad val</i>
	9001 5000 -	Spectacle lenses of other materials	20% <i>ad val</i>
	9001 6000	Other	30% <i>ad val</i>
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked	
		Objective lenses:	
	9002 1100	For cameras, projectors or photographic enlargers or reducers	20% <i>ad val</i>
	9002 1900	Other	20% <i>ad val</i>
	9002 2000	Filters	20% <i>ad val</i>
	9002 9000 -	Other	20% <i>ad val</i>
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof	
		Frames and mountings:	
	9003 1000	Of plastics	50% <i>ad val</i>
		Of other material	
	9003 1910 ---	Of precious metals or rolled precious metals	90% <i>ad val</i>
	9003 1990 ---	Other	90% <i>ad val</i>
	9003 9000 -	Parts	The rate applicable to the article to which they form parts
90.04		Spectacles, goggles and the like, corrective, protective or other.	
		Sunglasses	
	9004 1010	Of precious metals or rolled precious metals	50% <i>ad val</i>
	9004 1090 ---	Other	50% <i>ad val</i>

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	-	Other	
9004 5010 ---	Welders' goggles, safety goggles for mining operations	90% <i>ad val</i>	
9004 5020 ---	Of precious metals or plated precious metals	90% <i>ad val</i>	
9004 5090 ---	Other	90% <i>ad val</i>	
90 05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
9005 1000	Binoculars	90% <i>ad val</i>	
-	Other instruments:		
9005 5010	Astronomical instruments	10% <i>ad val</i>	
9005 8090 --	Other	50% <i>ad val</i>	
	Parts and accessories (including mountings):		
9005 5010 -	Of astronomical instruments	10% <i>ad val</i>	
9005 5090 --	Other	90% <i>ad val</i>	
90 06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.39		
9006 1000 -	Cameras of a kind used for preparing printing plates or cylinders	60% <i>ad val</i>	
9006 2000	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	50% <i>ad val</i>	
9006 3000	Cameras specially designed for underwater use for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes	60% <i>ad val</i>	
9006 4000	Instant print cameras	60% <i>ad val</i>	
	Other cameras:		
9006 5100 --	With a through the lens view finder (Single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	65% <i>ad val</i>	
9006 5200	Other, for roll film of a width less than 35 mm	65% <i>ad val</i>	
9006 5900 --	Other, for roll film of a width of 35 mm	60% <i>ad val</i>	
9006 5900 --	Other	60% <i>ad val</i>	
-	Photographic flashlight apparatus and flash bulbs		
9006 6100 -	Discharge lamp (electric) flashlight apparatus	60% <i>ad val</i>	
9006 6200 --	Flashbulbs, flashcubes and the like	60% <i>ad val</i>	

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	9006 6900 -	Other	60% <i>ad val</i>
		Parts and accessories	
	9006 9100 --	For cameras	60% <i>ad val</i>
	9006 9900 --	Other	60% <i>ad val</i>
90 07	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus</b>		
		Cameras	
	9007 1100 --	For film of less than 16 mm width or for non flexible film	<i>ad val</i>
	9007 1900 --	Other	50% <i>ad val</i>
		Projectors:	
	9007 2100 -	For film of less than 16 mm width	60% <i>ad val</i>
	9007 2900 --	Other	50% <i>ad val</i>
		Parts and accessories	
	9007 9100 --	For cameras	60% <i>ad val</i>
	9007 9200 -	For projectors	60% <i>ad val</i>
90 08	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers</b>		
	9008 1000	Slide projectors	60% <i>ad val</i>
	9008 2000 -	Microfilm, microfiche or other microform readers whether or not capable of producing copies	50% <i>ad val</i>
	9008 3000	Other image projectors	60% <i>ad val</i>
	9008 4000 -	Photographic (other than cinematographic) enlargers and reducers	60% <i>ad val</i>
	9008 9000	Parts and accessories	50% <i>ad val</i>
90 09	<b>Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus</b>		
	-	Electrostatic photo copying apparatus	
	9009 100 --	Operating by reproducing the original image directly onto the copy (direct process)	50% <i>ad val</i>
	9009 200 --	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	50% <i>ad val</i>
		Other photo-copying apparatus:	
	9009 2100	Incorporating an optical system	50% <i>ad val</i>
	9009 2200 --	Of the contact type	50% <i>ad val</i>



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	5005 5000	Thermocopying apparatus	50% <i>ad val</i>
	9009 9000 -	Parts and accessories	50% <i>ad val</i>
90 10		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter, negatoscopes; projection screens	
	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper or rolls or for automatically exposing developed film in rolls of photographic paper	
	9010 1010 ---	For X-ray film	10% <i>ad val</i>
	5010 1050 ---	Other	60% <i>ad val</i>
		Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	
	9010 2010 ---	Optical printers for microfilms	50% <i>ad val</i>
	9010 2050	Other	60% <i>ad val</i>
	5010 2000 -	Projection screens	60% <i>ad val</i>
	5010 9000 -	Parts and accessories	60% <i>ad val</i>
90 11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	
	9011 1000 -	Stereoscopic microscopes	10% <i>ad val</i>
	5011 2000 -	Other microscopes, for photo-micrography, cinephotomicrography or microprojection	0% <i>ad val</i>
	9011 8000 -	Other Microscope	10% <i>ad val</i>
	9011 9000	Parts accessories	10% <i>ad val</i>
90 12		Microscopes other than optical microscopes; diffraction apparatus	
	9012 1000	Microscopes other than optical microscopes and diffraction apparatus	10% <i>ad val</i>
	9012 9000 -	Parts and accessories	10% <i>ad val</i>
90 13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
	9013 1000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines; appliances, instruments or apparatus of this Chapter or Section XVI	10% <i>ad val</i>

	2	1	4
	9012 2000	Lasers, other than laser diodes	10% ad val
	9013 8000 -	Other devices, appliances and instruments	10% ad val
	9013 9000	Parts and accessories	10% ad val
90.14		Direction finding compasses; other navigational instruments and appliances	
	9014 000 -	Direction finding compasses	10% ad val
	9014 2000	Instruments and appliances for aeronautical or space navigation (other than compasses)	10% ad val
	9014 8000 -	Other instruments and appliances	10% ad val
	9014 9000 -	Parts and accessories	10% ad val
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	
	9015 000 -	Rangefinders	10% ad val
	9015 2000	Theodolites and tachometers	50% ad val
	9015 3000	Levels	50% ad val
	9015 4000	Photogrammetrical surveying instruments and appliances	10% ad val
	9015 8000 -	Other instruments and appliances	10% ad val
	-	Parts and accessories	
	9015 9010 -	Of theodolites and levels	50% ad val
	9015 9090 --	Other	10% ad val
90.16	9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights	10% ad val
90.17		Drawing, marking out or mathematical calculating instruments (for example, drafting machines, planigraphs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	
	9017 1000	Drafting tables and machines whether or not automatic	10% ad val
		Other drawing, marking out or mathematical calculating instruments	
	9017 2010 --	Drawing and marking out instruments not exceeding 20cm in length whether or not pullup types	50% ad val
	9017 2090 ---	Other	10% ad val
	9017 3000	Micrometers, callipers and gauges	10% ad val

	2	4
	9017 2000 -	Other instruments 10% <i>ad val</i>
	9017 3000 -	Parts and accessories 10% <i>ad val</i>
9018	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments</b>	
	-	Electric diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)
	9018 1000 -	Electric cardiographs 10% <i>ad val</i>
	9018 1500	Other 10% <i>ad val</i>
	9018 2000 -	Ultra-violet or infra red ray apparatus 10% <i>ad val</i>
	-	Syringes, needles, catheters, cannulae and the like
	9018 3100	Syringes, with or without needles 10% <i>ad val</i>
	9018 3200 -	Tenaculum needles and needles for sutures 10% <i>ad val</i>
	9018 3900 -	Other 10% <i>ad val</i>
		Other instruments and appliances used in dental sciences
	9018 4100 -	Dental drill engines, whether or not combined on a single base with other dental equipment 10% <i>ad val</i>
	9018 4500	Other 10% <i>ad val</i>
	9018 5000 -	Other ophthalmic instruments and appliances 10% <i>ad val</i>
	9018 6000 -	Other instruments and appliances 10% <i>ad val</i>
9019	<b>Mechano therapy appliances, massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy aerosol therapy, artificial respiration or other therapeutic respiration apparatus</b>	
	9019 1000	Mechano therapy appliances, massage apparatus; psychological aptitude testing apparatus 50% <i>ad val</i>
	9019 2000	Ozone therapy, oxygen therapy aerosol therapy, artificial respiration or other therapeutic respiration apparatus 10% <i>ad val</i>
9020	9020 0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters 10% <i>ad val</i>
9021	<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which</b>	

are worn or carried, or implanted in the body, to compensate for a defect or disability

Artificial joints and other orthopaedic or fracture appliances

9021 1100	Artificial joints	10% ad val
9021 5000 --	Other	10% ad val
	Artificial teeth and dental fillings	
9021 2100 -	Artificial teeth	10% ad val
9021 2900 -	Other	10% ad val
902 3000	Other artificial parts of the body	10% ad val
902 4000	Hearing aids, excluding parts and accessories	10% ad val
9021 5000 -	Pacemakers for stimulating heart muscles excluding parts and accessories	0% ad val
902 5000	Other	10% ad val

9012

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 1100 -	For medical, surgical, dental or veterinary uses	10% ad val
9022 1900 --	For other uses	10% ad val

Apparatus based on the use of alpha, beta or gamma radiations whether or not for medical, surgical, dental or veterinary uses including radiography or radiotherapy apparatus:

9022 2100 -	For medical, surgical, dental or veterinary uses	10% ad val
9022 2900 -	For other uses	10% ad val
9022 3000	X-ray tubes	10% ad val
9022 4000 -	Other, including parts and accessories	10% ad val

9013

9013 0000

Instruments, apparatus and models designed for demonstrational purposes (for example in education or exhibitions), unsuitable for other uses

10% ad val

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90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024 1000 -	Machines and appliances for testing metals	10% <i>ad val</i>	
9024 8000 -	Other machines and appliances	10% <i>ad val</i>	
9024 9000	Parts and accessories	0% <i>ad val</i>	
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 1100 --	Thermostatted, for direct reading	10% <i>ad val</i>	
9025 1900 --	Other	10% <i>ad val</i>	
9025 2000 -	Barometers, not combined with other instruments	10% <i>ad val</i>	
9025 8000	Other instruments	10% <i>ad val</i>	
9025 9000 -	Parts and accessories	10% <i>ad val</i>	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variable of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos. 90.14, 90.15, 90.28, or 90.32		
9026 1000	For measuring or checking the flow or level of liquids	30% <i>ad val</i>	
9026 2000	For measuring or checking pressure	10% <i>ad val</i>	
9026 8000 -	Other instruments apparatus	10% <i>ad val</i>	
9026 9000	Parts and accessories	5% <i>ad val</i>	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, density, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters), microscopes		
9027 1000 -	Gas or smoke analysis apparatus	10% <i>ad val</i>	
9027 2000 -	Chromatographs and electrophoresis instruments	10% <i>ad val</i>	
9027 3000 -	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	10% <i>ad val</i>	
9027 4000	Exposure meters	10% <i>ad val</i>	

1	2	3
	INSTRUMENTS (VALUABLE, ETC.)	DUTY RATE
9023 8000	Other instruments and apparatus	10% ad val
9025 5000 -	Micrometers, parts and accessories	10% ad val
90 28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	
9028 000	Gas meters	50% ad val
9028 2000	Liquid meters	50% ad val
	Electricity meters	90% ad val
9028 70 0	For voltage not exceeding 50k	50% ad val
9028 7000 -	Other	50% ad val
9028 5000 -	Parts and accessories	The rate applicable in the article of which they are parts or accessories
90 29	Revolutions counters, production counters, taximeters, millimeters, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90 14 or 90 19; stroboscopes	
	Revolutions counters, production counters, taximeters, millimeters, pedometers and the like	
9029 010 ---	Taximeters and pedometers	50% ad val
9029 020	Other mileometers, revolution counters, suitable for use on motor vehicles	70% ad val
9029 1000 ---	Other	50% ad val
9029 2000 -	Speed indicators and tachometers, stroboscopes	50% ad val
9029 5000 -	Parts and accessories	50% ad val
90 30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90 28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	
9030 1000	Instruments and apparatus for measuring or detecting ionising radiations	10% ad val
9030 2000 -	Cathode-ray oscilloscopes and cathode ray oscillographs	10% ad val
	Other instruments and apparatus for measuring or checking voltage, current, resistance or power without measuring device	
9030 3100 --	Multimeters	10% ad val

1	2	3	4
	9030 1900 ---	Other	10% <i>ad val</i>
	9030 4000	Other instruments and apparatus specially designed for telecommunications (for example cross talk meters, gain measuring instruments, distortion factor meters, psychometers)	10% <i>ad val</i>
	-	Other instruments and apparatus	
	9030 8100 --	With a recording device	10% <i>ad val</i>
	9030 8900 --	Other	10% <i>ad val</i>
	9030 9000 +	Parts and accessories	10% <i>ad val</i>
90 31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
	9031 1000 -	Machines for balancing mechanical parts.	10% <i>ad val</i>
	9031 2000 -	Test benches	10% <i>ad val</i>
	9031 3000 -	Profile projectors	10% <i>ad val</i>
	9031 4000 -	Other optical instruments and appliances	10% <i>ad val</i>
	9031 8000 -	Other instruments, appliances and machines	10% <i>ad val</i>
	9031 9000	Parts and accessories	
90 32		Automatic regulating or controlling instruments and apparatus	
	9032 1000 -	Thermostats	30% <i>ad val</i>
	9032 2000 -	Manostats	30% <i>ad val</i>
	-	Other instruments and apparatus	
	9032 8100 --	Hydraulic or pneumatic	50% <i>ad val</i>
	9032 8500 --	Other	30% <i>ad val</i>
	9032 9000 -	Parts and accessories	30% <i>ad val</i>
90 33	9033 0000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	The rate applicable to the article of which they form parts or accessories.
91 01		Wrist-watches, pocket-watches, and other watches, including snap watches, with case of precious metal or of metal clad with precious metal	
		Wrist-watches, battery or accumulator powered, whether or not incorporating a snap-watch facility.	
	9101 1100 --	With mechanical display only	90% <i>ad val</i>

	2	3	4
	9101.1200	With opto-electronic display only	90% <i>ad val</i>
	9101.1900 --	Other	90% <i>ad val</i>
	-	Other wrist-watches, whether or not incorporating a stop watch facility	
	9101.2100 -	With automatic winding	50% <i>ad val</i>
	9101.2500 --	Other	50% <i>ad val</i>
	-	Other.	
	9101.9100 -	Battery or accumulator powered	45% <i>ad val</i>
	9101.9900	Other	45% <i>ad val</i>
91.02		<b>Wrist-watches, pocket-watches, and other watches, including stop-watches, other than those of heading No 91.01</b>	
		Wrist watches battery or accumulator powered whether or not incorporating a stop watch facility	
	9102.1100 -	With mechanical display only	70% <i>ad val</i>
	9102.1200 --	With opto-electronic display only	70% <i>ad val</i>
	9102.1900	Other	30% <i>ad val</i>
	-	Other wrist watches, whether or not incorporating a stop watch facility	
	9102.2100 -	With automatic winding	75% <i>ad val</i>
	9102.2900 --	Other	70% <i>ad val</i>
	-	Other	
	9102.9100 --	Battery or accumulator powered	70% <i>ad val</i>
	9102.9900	Other	70% <i>ad val</i>
91.03		<b>Clocks with watch movements, excluding clocks of heading No. 91.04.</b>	
	9103.1000 -	Battery or accumulator powered	45% <i>ad val</i>
	9103.9000	Other	90% <i>ad val</i>
91.04		<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</b>	
	9104.0000 ---	For aircraft and spacecraft.	30% <i>ad val</i>
	9104.0090 ---	Other	50% <i>ad val</i>
91.05		<b>Other clocks</b>	
	-	Alarm clocks	
	9105.1100 -	Battery, accumulator or mains powered	55% <i>ad val</i>
	9105.1900 --	Other	55% <i>ad val</i>



	2	3	4
		Wall clocks	
	9105 2100 --	Battery accumulator or mains powered	90% ad val
	9105 2900 --	Other	90% ad val
		Other	
	9105 9100	Battery accumulator or mains powered	90% ad val
	9105 9900 --	Other	90% ad val
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders)	
	9106 1000 -	Time-registers, time-recorders	90% ad val
	9106 2000 -	Parking meters	90% ad val
	9106 9000	Other	90% ad val
91.07	9107.0000	Time switches with clock or watch movement or with synchronous motor	90% ad val
91.08		Watch movements, complete and assembled.	
		Battery or accumulator powered	
	9108 1000 --	With mechanical display only or with a device in which a mechanical display can be incorporated	70% ad val
	9108 1200 --	With electro-electronic display only	70% ad val
	9108 1900 --	Other	70% ad val
	9108 2000	With automatic winding	70% ad val
	-	Other	
	9108 9100 --	Measuring 22.5 mm or less	70% ad val
	9108 9900 --	Other,	70% ad val
91.09		Clock movements, complete and assembled	
		Battery accumulator or mains powered	
	9109 1100 --	Of alarm clocks	90% ad val
	9109 1900 --	Other	90% ad val
	9109 9000 -	Other	90% ad val
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movement	
		Of watches	
	91.10.1000	Complete movements, unassembled or partly assembled (movement sets)	90% ad val

9110 1200 --	Inter-plate movements assembled	50% ad val
9110 1900 --	Rough movements	50% ad val
9110 9000	Other	50% ad val
<b>9111</b>	<b>Watch cases and parts thereof</b>	
9111 1000	Cases of precious metal or of metal clad with precious metal	50% ad val
9111 2000	Cases of base metal whether or not gold or silver plated	50% ad val
9111 3000 -	Other cases	50% ad val
9111 9000 -	Parts	50% ad val
<b>9112</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof</b>	
9112 1000	Cases of metal	90% ad val
	Other cases	
9112 8000	Of precious metal or of metal clad with precious metal	90% ad val
9112 9090 ---	Other	90% ad val
9112 9000	Parts	90% ad val
<b>9113</b>	<b>Watch straps, watch bands and watch bracelets and parts thereof</b>	
9113 6000	Of precious metal or of metal clad with precious metal	50% ad val
9113 2000 -	Of base metal whether or not gold or silver plated	70% ad val
9113 9000 -	Other	70% ad val
<b>9114</b>	<b>Other clock or watch parts</b>	
9114 1000 -	Springs including hair-springs	50% ad val
9114 2000 -	Jewels	50% ad val
9114 3000 -	Dials	50% ad val
9114 4000	Plates and hinges	50% ad val
9114 9000	Other	50% ad val
<b>9201</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments</b>	
9201 1000	Upright pianos	40% ad val
9201 2000	Grand pianos	50% ad val
9201 9000 -	Other	90% ad val

92.02	Other string musical instruments (for example, guitars, violins, harps)		
	9202 1000 -	Played with a bow	90% ad val
	9202 9000 -	Other	50% ad val
92.03	9203 0000	Keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds	50% ad val
92.04	Accordions and similar instruments, mouth organs		
	9204 1000 -	Accordions and similar instruments	90% ad val
	9204 2000 -	Mouth organs	40% ad val
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
	9205 1000 -	Brass wind instruments	90% ad val
	9205 5000 -	Other	90% ad val
92.06	9206 0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	50% ad val
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
	9207 1000 -	Keyboard instruments other than accordions	90% ad val
	9207 5000 -	Other	90% ad val
92.08	Musical boxes, background organs, mechanical chime organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; deeny calls of all kinds; whistles; call horns and other mouth-blown sound signalling instruments		
	9208 1000 -	Musical boxes	90% ad val
	9208 9000 -	Other	90% ad val
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 1000 -	Metronomes, tuning forks and pitch pipes	90% ad val
	9209 2000 -	Mechanisms for musical boxes	90% ad val
	9209 3000 -	Musical instrument strings	50% ad val
		Other	
	9209 5000 -	Parts and accessories for guitars	50% ad val
	9209 9000 -	Parts and accessories for the musical instruments of heading No. 92.07	90% ad val
	9209 9100 -	Parts and accessories for the musical instruments of heading No. 92.07	50% ad val

	2	3	4
	9209 5400 -	Parts and accessories for the musical instruments of heading No. 92 07	90% <i>ad val</i>
	9209 5500 --	Other	90% <i>ad val</i>
92 01	9301 0000	Military weapons, other than revolvers, pistols and the arms of heading No. 92 07	90% <i>ad val</i>
92 02		Revolvers and pistols, other than those of heading No. 92 03 or 92 04	
	9302 00 00 --	Of prohibited bore and of calibres higher than 0.12	90% <i>ad val</i>
	9302 00 90 -	Other	90% <i>ad val</i>
92 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, explosive-bolt humane killers, flare throwing guns).	
	9303 1000 -	Muzzle-loading firearms	90% <i>ad val</i>
		Other sporting hunting or target shooting rifles including combination shotgun-rifles	
	9303 20 00 -	Arms of calibre higher than 12 bore shotguns	90% <i>ad val</i>
	9303 20 90 --	Other	90% <i>ad val</i>
		Other sporting hunting or target shooting rifles	
	9303 30 10 --	Rifles of 7 mm bore	50% <i>ad val</i>
	9303 30 20 --	Arms of prohibited bore and rifles of 8 mm and 9 mm bore	50% <i>ad val</i>
	9303 30 30 -	Arms of calibre higher than 0.22 rifles	90% <i>ad val</i>
	9303 30 50 --	Other	90% <i>ad val</i>
	9303 30 90 --	Other	90% <i>ad val</i>
92 04	9304 0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 92 05	50% <i>ad val</i>
92 05		Parts and accessories of articles of headings Nos. 92 01 to 92 04	
	9305 1000 -	Of revolvers or pistols	50% <i>ad val</i>
		Of shotguns or rifles of heading No. 92 03	
	9305 20 00 -	Shotgun barrels	90% <i>ad val</i>
	9305 20 00 --	Other	90% <i>ad val</i>
		Other	
	9305 30 00 -	Barrel blanks for recoilless rifle guns and mortars	50% <i>ad val</i>
	9305 40 00 --	Other	50% <i>ad val</i>

1	2	3	4
91.06	Bombs, grenades, landmines, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
	9106 1000	Cartridges for riveting or similar tools or for rapier type belt humane killers and parts thereof	50% ad val
		Straight cartridges and parts thereof air gun pellets	
		Cartridges	
	9106 2110 ---	For weapons of prohibited bore	90% ad val
	9106 2190 --	Other	90% ad val
	9106 2500 -	Other	90% ad val
	-	Other cartridges and parts thereof	
	-	Cartridges of 0.22 and 5 mm bore	
	9106 3011	Cartridges	70% ad val
	9106 3019 ----	Parts	70% ad val
	---	Of other weapons of non prohibited bore	
	9106 3021 ----	Cartridges	90% ad val
	9106 3079 --	Parts	50% ad val
	9106 3090 --	Other	50% ad val
	9106 5000	Other	50% ad val
93.02	9302.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therein	50% ad val
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.		
	9401 1000 -	Seats of a kind used for a motor	50% ad val
	9401 2000	Seats of a kind used for motor vehicles	90% ad val
	9401 2000	Swivel seats with variable height adjustment	90% ad val
	9401 4000	Seats other than garden seats or camping equipment convertible into beds	50% ad val
	9401 5000 -	Seats of cane, osier, bamboo or similar materials	90% ad val
		Other seats with wooden frames	
	9401 6100 --	Upholstered	90% ad val
	9401 6900 --	Other	50% ad val
		Other seats with metal frames	
	9401 7100	Upholstered	50% ad val
	9401 7900 -	Other	50% ad val
	9401 8000 -	Other seats	90% ad val
	9401 9000 -	Parts	50% ad val

9402	Medical, surgical, dental or veterinary furniture (for example operating tables, examination tables, hospital reclining and elevating movements; parts of the foregoing articles)	
	Dentists, barbers or similar chairs and parts thereof.	
9402 1010 -	Dentists' chairs	40% ad val
9402 1050 -	Other	50% ad val
9402 9000	Other	40% ad val
9403	Other furniture and parts thereof	
9403 1000	Metal furniture of a kind used in offices	90% ad val
9403 2000	Other metal furniture	90% ad val
9403 3000	Wooden furniture of a kind used in offices	90% ad val
9403 4000 -	Wooden furniture of a kind used in the kitchen	40% ad val
9403 5000	Wooden furniture of a kind used in the bedroom	40% ad val
9403 6000 -	Other wooden furniture	90% ad val
9403 7000	Furniture of plastics	90% ad val
9403 8000	Furniture of other materials, excluding cane, wicker, bamboo or similar materials	50% ad val
9403 9000	Parts	50% ad val
9404	Mattress supports, articles of bedding and similar furnishing (for example mattresses, quilts, eiderdowns, cushions, pouffes and pillows) filled with springs or stuffed or internally filled with any material or of cellular rubber or plastics, whether or not covered	
9404 1000	Mattress supports	40% ad val
	Mattresses	
9404 2100	Of cellular rubber or plastics, whether or not covered	90% ad val
9404 2500	Of other materials	90% ad val
9404 3000	Sleeping bags	50% ad val
9404 5000	Other	50% ad val
9405	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 1000 -	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	75% ad val

1	2	3	4
	9405 3000 -	Electric table, desk, bedside or floor-standing lamps	75% <i>ad val</i>
	9405 3000	Lighting sets of a kind used for Christmas trees	50% <i>ad val</i>
	9405 4000	Other electric lamps and lighting fittings	75% <i>ad val</i>
	9405 5000 -	Non-electrical lamps and lighting fittings	50% <i>ad val</i>
	9405 6000	Illuminated signs, illuminated name-plates and the like	90% <i>ad val</i>
	-	Parts	
	9405 9100 -	Of glass	50% <i>ad val</i>
	9405 9200	Of plastics	90% <i>ad val</i>
	9405 9900 --	Other	90% <i>ad val</i>
94 06	9406.0000	Prefabricated buildings	90% <i>ad val</i>
94 07	9407 0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars), dolls' carriages	90% <i>ad val</i>
94 08		Dolls representing only human beings	
	9408 1000 -	Dolls, whether or not dressed	50% <i>ad val</i>
		Parts and accessories	
	9408 9000	Garments and accessories therefor, footwear and headgear	90% <i>ad val</i>
	9408 9900 -	Other	90% <i>ad val</i>
94 09		Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	
	9409 1000 -	Electric trains including tracks, signals and other accessories therefor	50% <i>ad val</i>
	9409 2000	Reduced size ("scale") model assembly kits whether or not working models excluding those of subheading No. 9502 1000	90% <i>ad val</i>
	9409 3000	Other construction sets and constructional toys	90% <i>ad val</i>
		Toys representing animals or non-human features	
	9409 4100 -	Stuffed	90% <i>ad val</i>
	9409 4900 -	Other	90% <i>ad val</i>
	9409 5000 -	Toy musical instruments and apparatus	50% <i>ad val</i>
	9409 6000 -	Puzzles	90% <i>ad val</i>
	9409 7000	Other toys, put up in sets or outfits	50% <i>ad val</i>
	9409 8000	Other toys and models incorporating a motor	50% <i>ad val</i>
	9409 9000 -	Other	90% <i>ad val</i>

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9504	Articles for funfair, table or parlour games, including pinball, billiards, special tables for casino games and automatic bowling alley equipment		
9504 1000	Video games of a kind used with a television receiver		na
	Articles and accessories for billiards		
9504 2010 ---	Billiard balls		10% ad val.
9504 2090 --	Other		40% ad val.
9504 3000 -	Other games, coin or disc-operated, other than bowling alley equipment		50% ad val.
9504 4000	Playing cards		90% ad val.
-	Other		
9504 5010 -	Parlour games		50% ad val.
9504 5090	Other		90% ad val.
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
9505 1000	Articles for Christmas festivities		90% ad val.
9505 9000	Other		50% ad val.
9506	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 1000 -	Skis		50% ad val.
9506 1090	Ski fastenings (ski-bindings)		50% ad val.
9506 1900	Other		90% ad val.
	Water skis, surf boards, sailboards and other water sport equipment		
9506 2100	Sailboards		50% ad val.
9506 2900 --	Other		50% ad val.
	Golf clubs and other golf equipment		
9506 3100	Clubs, complete		10% ad val.
9506 3200 --	Balls		10% ad val.
9506 3900 -	Other		10% ad val.
	Articles and equipment for table tennis		
9506 4010	Balls		10% ad val.
9506 4090	Other		90% ad val.



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	-	Tennis, badminton or similar rackets, whether or not strung	
5906 5100		Lawn-tennis rackets whether or not strung	50% <i>ad val</i>
5906 5900		Other	10% <i>ad val</i>
		Balls, other than golf balls and table-tennis balls	
5906 6100 -		Lawn-tennis balls	90% <i>ad val</i>
5906 6200 -		Inflatable	90% <i>ad val</i>
		Other	
5906 6910 - -		Squash balls	10% <i>ad val</i>
5906 6950 - -		Other	90% <i>ad val</i>
5906 7000		Ice skates and roller skates, including skating boots with skates attached	90% <i>ad val</i>
	-	Other	
5906 9100 - -		Articles and equipment for general physical exercise, gymnastics or athletics	90% <i>ad val</i>
5906 9900 - -		Other	90% <i>ad val</i>
95.07		Fishing rods, fish hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.06 or 93.05) and similar hunting or shooting requisites	
9507 0000 -		Fishing rods	50% <i>ad val</i>
9507 2000 -		Fish-hooks, whether or not gilded	50% <i>ad val</i>
9507 3000 -		Fishing nets	90% <i>ad val</i>
		Other	
9507 5010 - - -		Fishing floats	30% <i>ad val</i>
9507 9060 - - -		Other	50% <i>ad val</i>
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	
9508 0010 - - -		Gambling equipment	90% <i>ad val</i>
9508 0090 - - -		Other	90% <i>ad val</i>
96.01		Worked ivory, bone, tortoise shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	
9601 1000 -		Worked ivory and articles of ivory	90% <i>ad val</i>
9601 9000		Other	90% <i>ad val</i>

96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of steatite, 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 No. 35.03) and articles of unhardened gelatin		
9602 0010	Ceratine capsules	10% ad val	
9602 0020	Ceratine capsules	90% ad val	
9602 0090 ---	Other	90% ad val	
96.03	Paints, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and ties for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)		
9603 1000	Brooms and brushes consisting of twigs or other vegetable materials bound together with or without handles	90% ad val	
	Toilet brushes shaving brushes hair brushes, nail brushes eyelash brushes and other toilet brushes for use on the person including such brushes constituting parts of appliances		
9603 2100	Toilet brushes, including dental-plate brushes	60% ad val	
	Other		
9603 3910	Shaving brushes	50% ad val	
9603 2900	Other	90% ad val	
9603 3000	Artistic brushes writing brushes and similar brushes for the application of cosmetics	90% ad val	
9603 4000	Paint rollers squeegees and similar brushes and rollers that brushes of sub-heading No. 9603 2000) except pads and rollers	50% ad val	
9603 5000	Other brushes constituting parts of machines appliances or vehicles	90% ad val	
9603 9000	Other	90% ad val	
96.04	9604 0000	Hand sieves and hand riddles	70% ad val
96.05	9605 0000	Tinsel wigs for personal toilet, sewing or shoe or clothes cleaning	60% ad val
96.06	Buttons press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		
9606 1000	Press fasteners, snap fasteners and press studs and parts thereof	50% ad val	

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		Buttons	
	9606 2100 -	Of plastics not covered with textile material	90% ad val
	9606 2200 --	Of base metal not covered with textile material	50% ad val
	9606 2900	Other	50% ad val
	9606 3000 -	Button moulds and other parts of buttons Button blanks	50% ad val
96 07		Sole fasteners and parts thereof	
		Sole fasteners	
	9607 1100	Fitted with the n soles of base metal	50% ad val
	9607 1900 --	Other	50% ad val
	9607 2000 -	Parts	90% ad val
96 08		Ball point pens; felt tipped and other penons dipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; propelling or sliding pens; pen-holders, pen-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96 09.	
	9608 1000 -	Ball point pens	90% ad val
	9608 2000	Felt tipped and other penons dipped pens and markers	90% ad val
		Fountain pens stylograph pens and other pens	
	9608 3100 -	Indian ink drawing pens	50% ad val
	9608 3900	Other	50% ad val
	9608 4000	Propelling or sliding pencils	90% ad val
	9608 9000 -	Sets of articles from two or more of the foregoing sub-headings	90% ad val
	9608 6000 -	Refills for ball point pens comprising the ball point and ink reservoir	50% ad val
		Other	
	9608 9100 --	Pen nibs and nib points	90% ad val
	9608 9500	Other	90% ad val
96 09		Pencils (other than pencils of heading No. 96 08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks	
	9609 1000 -	Pencils and crayons with leads encased in a rigid sheath	90% ad val
	9609 2000	Pencil leads black or colour red	50% ad val
	9609 9000	Other	90% ad val

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96.10	9610 0000	Slates and boards, with writing or drawing surfaces, whether or not framed	90% <i>ad val</i>
96.11	9611 0000	Data, 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 piloting sets incorporating such composing sticks	90% <i>ad val</i>
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges, ink-pans, whether or not inked, with or without boxes	
	9612 1000 -	Ribbons	50% <i>ad val</i>
	9612 2000 -	Ink pans	50% <i>ad val</i>
96.13		Cigarette lighters and other lighters, whether or not mechanical or electric, and parts thereof other than films and wicks	
	9613 1000 -	Pocket lighters, gas filled, non-refillable	50% <i>ad val</i>
	9613 2000 -	Pocket lighters, gas filled, refillable	50% <i>ad val</i>
	9613 3000 -	Table lighters	50% <i>ad val</i>
	9613 8000 -	Other lighters	50% <i>ad val</i>
	9613 9000 -	Parts	50% <i>ad val</i>
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	
	9614 1000 -	Roughly shaped blocks of wood or coal, for the manufacture of pipes	50% <i>ad val</i>
	9614 2000 -	Pipes and pipe bowls	50% <i>ad val</i>
	9614 3000 -	Other	90% <i>ad val</i>
96.15		Combs, hair-slides and the like; hair-plugs, curling pins, curling grips, hair-cutters and the like, other than those of heading No. 85.16, and parts thereof	
		Combs, hair-slides and the like	
	9615 1000 -	Of hard rubber or plastics	50% <i>ad val</i>
	9615 2000 -	Other	90% <i>ad val</i>
	9615 9000 -	Other	90% <i>ad val</i>
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	
	9616 1000 -	Scent sprays and similar toilet sprays and mounts and heads therefor	50% <i>ad val</i>

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	9616 2000	Powder puffs and pads for the application of cosmetics or to et preparations	50% <i>ad val</i>
96 17	9617 0000	Vacuum packs and other vacuum vessels, complete with cases; parts thereof other than glass inners	20% <i>ad val</i>
96 18	9618 0000	Tailors, dummies and other lay figures; mannequins and other animated displays used for shop window dressing	50% <i>ad val</i>
97 01		Paintings, drawings and pastels, executed entirely by hand other than drawings of heading No. 4906 and other than hand painted or hand-decorated manufactured articles; collages and similar decorative plaques	
	9701 1000	Paintings, drawings and pastels,	40% <i>ad val</i>
	9701 9000	Other	50% <i>ad val</i>
97 02	9702 0000	Original engravings, prints and lithographs	50% <i>ad val</i>
97 03	9703 0000	Original sculptures and statuary, in any material	50% <i>ad val</i>
97 04	9704 0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used, or if unused not of current or new issue in the country in which they are destined	50% <i>ad val</i>
97 05		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	
	9705 0010	Of zoological and botanical interest	10% <i>ad val</i>
	9705 0090	Other	10% <i>ad val</i>
97 06	9706 0000	Antiques of an age exceeding one hundred years	10% <i>ad val</i>

K. A. GORAYA,  
Secretary General