THE CUSTOMS TARIFF ACT, 1975

ARRANGEMENT OF SECTIONS

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***Subject to verification and confirmation by the Department.**

THE CUSTOMS TARIFF ACT, 1975

ACT NO 51 OF 1975

[18*th August*, 1975]

An Act to consolidate and amend the law relating to Customs Duties.

BE it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(*1*) This Act may be called the Customs Tariff Act, 1975.

(*2*) It extends to the whole of India.

(*3*) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

2. Duties specified in the Schedules to be levied.—The rates at which duties of customs shall be levied under the Customs Act, 1962 (52 of 1962), are specified in the First and Second Schedules.

[2]**[3. Levy of additional duty equal to excise duty, sales tax, local taxes and other charges**.—(*1*) Any article which is imported into India shall, in addition, be liable to a duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at that percentage of the value of the imported article:

Provided that in case of any alcoholic liquor for human consumption imported into India, the Central Government may, by notification in the Official Gazette, specify the rate of additional duty having regard to the excise duty for the time being leviable on a like alcoholic liquor produced or manufactured in different States or, if a like alcoholic liquor is not produced or manufactured in any State, then, having regard to the excise duty which would be leviable for the time being in different States on the class or description of alcoholic liquor to which such imported alcoholic liquor belongs.

Explanation.—In this sub-section, the expression "the excise duty for the time being leviable on a like article if produced or manufactured in India" means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or, if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs, and where such duty is leviable at different rates, the highest duty.

(*2*) For the purpose of calculating under sub-sections (*1*) and (*3*), the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962 (52 of 1962), be the aggregate of —

(*i*) the value of the imported article determined under sub-section (*1*) of section 14 of the Customs Act, 1962 (52 of 1962) or the tariff value of such article fixed under sub-section (*2*) of that section, as the case may be; and

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1. 2nd August, 1976, *vide* notification No. 398-Cus., dated 31st July, 1976, *see* Gazette of India, Extraordinary, Part II, sec. 3(*i*).
2. Subs. by Act 18 of 2005, s. 72, for section 3 (w.e.f. 13-5-2005).

(*ii*) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962 (52 of 1962), and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include—

[1][(*a*) the duty referred to in sub-sections (*1*), (*3*), (*5*), (*7*) and (*9*)];

(*b*) the safeguard duty referred to in sections 8B and 8C;

(*c*) the countervailing duty referred to in section 9; and

(*d*) the anti-dumping duty referred to in section 9A:

[2][Provided that in case of an article imported into India,—

(*a*) in relation to which it is required, under the provisions of the [3][Legal Metrology Act, 2009 (1 of 2010)] or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such article; and

(*b*) where the like article produced or manufactured in India, or in case where such like article is not so produced or manufactured, then, the class or description of articles to which the imported article belongs, is—

(*i*) the goods specified by notification in the Official Gazette under subsection (*1*) of section 4A of the Central Excise Act, 1944 (1 of 1944), the value of the imported article shall be deemed to be the retail sale price declared on the imported article less such amount of abatement, if any, from such retail sale price as the Central Government may, by notification in the Official Gazette, allow in respect of such like article under sub-section (*2*) of section 4A of that Act; or

[4]* * * * *

Explanation.—Where on any imported article more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.]

[5][Provided further that in the case of an article imported into India, where the Central Government has fixed a tariff value for the like article produced or manufactured in India under sub-section (*2*) of section 3 of the Central Excise Act, 1944 (1 of 1944), the value of the imported article shall be deemed to be such tariff value.]

Explanation.—Where on any imported article more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.

(*3*) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under sub-section (*1*) or not] such additional duty as would counter-balance the excise duty leviable on any raw materials, components and ingredients of the same nature as, or similar to those, used in the production or manufacture of such article, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an

1. Subs. by Act 18 of 2017, s. 4, for item (*a*) (w.e.f. 1-7-2017).
2. Subs. by Act 14 of 2010, s. 61, for the first proviso (w.e.f. 8-5-2010).
3. Subs. by Act 8 of 2011, s. 57, for "Standards of Weights and Measures Act, 1976 (60 of 1976) (w.e.f. 1-8-2011).
4. Item (*ii*) omitted by Act 18 of 2017, s. 4 (w.e.f. 1-7-2017).
5. Ins. by Act 33 of 2009, s. 94 (w.e.f. 19-8-2009).

additional duty representing such portion of the excise duty leviable on such raw materials, components and ingredients as, in either case, may be determined by rules made by the Central Government in this behalf.

(*4*) In making any rules for the purposes of sub-section (*3*), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials, components or ingredients used in the production or manufacture of such like article.

(*5*) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under sub-section (*1*) or, as the case may be, sub-section (*3*) or not] such additional duty as would counter-balance the sales tax, value added tax, local tax or any other charges for the time being leviable on a like article on its sale, purchase or transportation in India, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty at a rate not exceeding four per cent. of the value of the imported article as specified in that notification.

Explanation.—In this sub-section, the expression "sales tax, value added tax, local tax or any other charges for the time being leviable on a like article on its sale, purchase or transportation in India" means the sales tax, value added tax, local tax or other charges for the time being in force, which would be leviable on a like article if sold, purchased or transported in India or, if a like article is not so sold, purchased or transported, which would be leviable on the class or description of articles to which the imported article belongs, and where such taxes, or, as the case may be, such charges are leviable at different rates, the highest such tax or, as the case may be, such charge.

(*6*) For the purpose of calculating under sub-section (*5*), the additional duty on any imported article, the value of the imported article shall, notwithstanding anything contained in sub-section (*2*), or section 14 of the Customs Act, 1962 (52 of 1962), be the aggregate of—

(*i*) the value of the imported article determined under sub-section (*1*) of section 14 of the Customs Act, 1962 (52 of 1962) or the tariff value of such article fixed under sub-section (*2*) of that section, as the case may be; and

(*ii*) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, (52 of 1962), and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include—

[1][(*a*) the duty referred to in sub-sections (*5*), (*7*) and (*9*);]

(*b*) the safeguard duty referred to in sections 8B and 8C;

(*c*) the countervailing duty referred to in section 9; and

(*d*) the anti-dumping duty referred to in section 9A.

[2][(*7*) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent. as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (*8*)[3][or sub-section (*8A*), as the case may be].

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1. Subs. by Act 18 of 2017, s. 4, for item (*a*) (w.e.f. 1-7-2017).
2. Subs. by s. 4, *ibid*., for sub-sections (*7*) and (*8*) (w.e.f. 1-7-2017).
3. Ins. by Act 13 of 2018, s. 102 (w.e.f. 28-3-2018).

(*8*) For the purposes of calculating the integrated tax under sub-section (*7*) on any imported article where such tax is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962 (52 of 1962), be the aggregate of—

(*a*) the value of the imported article determined under sub-section (*1*) of section 14 of the Customs Act, 1962 (52 of 1962) or the tariff value of such article fixed under sub-section (*2*) of that section, as the case may be; and

(*b*) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962 (52 of 1962), and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (*7*) or the cess referred to in sub-section (9).

[1][(*8A*) Where the goods deposited in a warehouse under the provisions of the Customs Act, 1962 (52 of 1962) are sold to any person before clearance for home consumption or export under the said Act, the value of such goods for the purpose of calculating the integrated tax under sub-section (*7*) shall be,—

(*a*) where the whole of the goods are sold, the value determined under sub-section (*8*) or the transaction value of such goods, whichever is higher; or

(*b*) where any part of the goods is sold, the proportionate value of such goods as determined under sub-section (*8*) or the transaction value of such goods, whichever is higher:

Provided that where the whole of the warehoused goods or any part thereof are sold more than once before such clearance for home consumption or export, the transaction value of the last such transaction shall be the transaction value for the purposes of clause (*a*) or clause (*b*):

Provided further that in respect of warehoused goods which remain unsold, the value or the proportionate value, as the case may be, of such goods shall be determined in accordance with the provisions of sub-section (*8*).

Explanation.— For the purposes of this sub-section, the expression "transaction value", in relation to warehoused goods, means the amount paid or payable as consideration for the sale of such goods.]

(*9*) Any article which is imported into India shall, in addition, be liable to the goods and services tax compensation cess at such rate, as is leviable under section 8 of the Goods and Services Tax (Compensation to States) Cess Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (*10*)[1][or sub-section (*10A*), as the case may be].

(*10*) For the purposes of calculating the goods and services tax compensation cess under sub-section (*9*) on any imported article where such cess is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962 (52 of 1962), be the aggregate of—

(*a*) the value of the imported article determined under sub-section (*1*) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (*2*) of that section, as the case may be; and

(*b*) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in

1. Ins. by Act 13 of 2018, s. 102 (w.e.f. 28-3-2018).

the same manner as, a duty of customs, but does not include the tax referred to in sub-section (*7*) or the cess referred to in sub-section (*9*).

[1][(*10A*) Where the goods deposited in a warehouse under the provisions of the Customs Act, 1962 (52 of 1962) are sold to any person before clearance for home consumption or export under the said Act, the value of such goods for the purpose of calculating the goods and services tax compensation cess under sub-section (*9*) shall be,—

(*a*) where the whole of the goods are sold, the value determined under sub-section (*10*) or the transaction value of such goods, whichever is higher; or

(*b*) where any part of the goods is sold, the proportionate value of such goods as determined under sub-section (*10*) or the transaction value of such goods, whichever is higher:

Provided that where the whole of the warehoused goods or any part thereof are sold more than once before such clearance for home consumption or export, the transaction value of the last of such transaction shall be the transaction value for the purposes of clause (*a*) or clause (*b*):

Provided further that in respect of warehoused goods which remain unsold, the value or the proportionate value, as the case may be, of such goods shall be determined in accordance with the provisions of sub-section (*10*).

Explanation.—For the purposes of this sub-section, the expression "transaction value", in relation to warehoused goods, means the amount paid or payable as consideration for the sale of such goods.]

(*11*) The duty or tax or cess, as the case may be, chargeable under this section shall be in addition to any other duty or tax or cess, as the case may be, imposed under this Act or under any other law for the time being in force.

(*12*) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties shall, so far as may be, apply to the duty or tax or cess, as the case may be, chargeable under this section as they apply in relation to the duties leviable under that Act.]

3A.[*Special additional duty*]. *Omitted by The Finance Act*, 2005 (18 of 2005), *s*. 73 (*w.e.f.* 13-5-2005).

4. Levy of duty where standard rate and preferential rate are specified.—(*1*) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule, or is admissible by virtue of a notification under Section 25 of the Customs Act, 1962 (52 of 1962), the duty to be levied and collected shall be at the standard rate, unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being [2][the produce or manufacture of such preferential area] as is notified under sub-section (*3*) and the article is determined, in accordance with the rules made under sub-section (*2*), to be such produce or manufacture.

(*2*)The Central Government may, by notification in the Official Gazette, make rules for determining if any article is [3][the produce or manufacture of any preferential areas].

(*3*) For the purposes of this section and the First Schedule, [4][preferential area] means any country or territory which the Central Government may, by notification in the Official Gazette, declare to be such area.

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1. Ins. by Act 13 of 2018, s. 102 (w.e.f. 28-03-2018).
2. Subs. by Act 26 of 1978, s. 2, for "the produce or manufacture of the United Kingdom or of such other preferential area" (w.e.f. 1-9-1978).
3. Subs. by s. 2, *ibid*., for "the produce or manufacture of the United Kingdom or of any other preferential area" (w.e.f. 1-9-1978).
4. Subs. by s. 2, *ibid*., for '"United Kingdom" means the United Kingdom of Great Britain and Northern Ireland and "other preferential area"' (w.e.f. 1-9-1978).

(*4*) Notwithstanding anything contained in sub-section (*1*), where the Central Government is satisfied that, in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate, or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Central Government may, by notification in the Official Gazette, direct an amendment of the said Schedule to be made so as to provide for such discontinuance of, or increase or decrease, as the case may be, in the preferential rate.

(*5*) Every notification issued under sub-section (*3*) or sub-section (*4*) shall, as soon as may be after it is issued, be laid before each House of Parliament.

5. Levy of a lower rate of duty under a trade agreement.—(*1*) Whereunder a trade agreement between the Government of India and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be charged on articles which are the produce or manufacture of such foreign country or territory, the Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such agreement.

(*2*) If any question arises whether any trade agreement applies to any country or territory, or whether it has ceased to apply to India or any foreign country or territory, it shall be referred to the Central Government for decision and the decision of the Central Government shall be final and shall not be liable to be questioned in any court of law.

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6. Power of Central Government to levy protective duties in certain cases.—(*1*) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951 (50 of 1951), is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit.

(*2*) Every duty imposed on any goods under sub-section (*1*) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule as the duty leviable in respect of such goods.

(*3*) Where a notification has been issued under sub-section (*1*), the Central Government shall, unless the notification is in the meantime rescinded, have a Bill introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the issue of the notification to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which the notification relates, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (*1*) is issued when Parliament is in session, such a Bill shall be introduced in Parliament during that session:

Provided further that where, for any reason, a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months, but without prejudice to the validity of anything previously done thereunder.

7. Duration of protective duties and power of Central Government to alter them.—(*1*) When the duty specified in respect of any article in the First Schedule is characterised as protective in [1][Column (*5*)] of that Schedule, that duty shall have effect only up to and inclusive of the date, if any, specified in that Schedule.

(*2*) Where in respect of any such article the Central Government is satisfied after such inquiry as it thinks necessary that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary.

(*3*) Every notification under sub-section (*2*), insofar as it relates to increase of such duty, shall be laid before each House of Parliament if it is sitting as soon as may be after the issue of the notification, and if it is not sitting within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(*4*) For the removal of doubts, it is hereby declared that any notification issued under sub-section (*2*), including any such notification approved or modified under sub-section (*3*), may be rescinded by the Central Government at any time by notification in the Official Gazette.

8. Emergency power of Central Government to increase or levy export duties.—(*1*) Where in respect of any article, whether included in the Second Schedule or not, the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable or, as the case may be, for the levy of an export duty, on that article.

(*2*) The provisions of sub-sections (*3*) and (*4*) of Section 7 shall apply to any notification issued under sub-section (*1*) as they apply in relation to any notification increasing duty issued under sub-section (*2*) of Section 7.

[2]**[8A. Emergency power of Central Government to increase import duties**.—(*1*) Where in respect of any article included in the First Schedule, the Central Government is satisfied that the import duty leviable thereon under section 12 of the Customs Act, 1962 (52 of 1962) should be increased and that

1. Subs. by Act 26 of 1978, s. 3, for "column (*6*)" (w.e.f. 1-9-1978).
2. Ins. by Act 18 of 1992, s. 110 (w.e.f. 14-5-1992).

circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, direct an amendment of that Schedule to be made so as to provide for an increase in the import duty leviable on such article to such extent as it thinks necessary:

Provided that the Central Government shall not issue any notification under this subsection for substituting the rate of import duty in respect of any article as specified by an earlier notification issued under this sub-section by that Government before such earlier notification has been approved with or without modifications under sub-section (*2*).

(*2*) The provisions of sub-sections (*3*) and (*4*) of section 7 shall apply to any notification issued under sub-section (*1*) as they apply in relation to any notification increasing duty issued under sub-section (*2*) of section 7.]

[1][**8B.Power of Central Government to apply safefuard measures**.—(*1*) If the Central Government, after conducting such enquiry as it deems fit, is satisfied that any article is imported into India in such increased quantity and under such conditions so as to cause or threaten to cause serious injury to domestic industry, it may, by notification in the Official Gazette, apply such safeguard measures on that article, as it deems appropriate.

(*2*) The safeguard measures referred to in sub-section (*1*) shall include imposition of safeguard duty, application of tariff-rate quota or such other measure, as the Central Government may consider appropriate, to curb the increased quantity of imports of an article to prevent serious injury to domestic industry:

Provided that no such measure shall be applied on an article originating from a developing country so long as the share of imports of that article from that country does not exceed three per cent. or where the article is originating from more than one developing country, then, so long as the aggregate of the imports from each of such developing countries with less than three per cent. import share taken together, does not exceed nine per cent. of the total imports of that article into India:

Provided further that the Central Government may, by notification in the Official Gazette, exempt such quantity of any article as it may specify in the notification, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon.

(*3*) Where tariff-rate quota is used as a safeguard measure, the Central Government shall not fix such quota lower than the average level of imports in the last three representative years for which statistics are available, unless a different level is deemed necessary to prevent or remedy serious injury.

(*4*) The Central Government may allocate such tariff-rate quota to supplying countries having a substantial interest in supplying the article concerned, in such manner as may be provided by rules.

(*5*) The Central Government may, pending the determination under sub-section (*1*), apply provisional safeguard measures under this sub-section on the basis of a preliminary determination that increased imports have caused or threatened to cause serious injury to a domestic industry:

Provided that where, on final determination, the Central Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the safeguard duty so collected:

1. Subs. by Act 12 of 2020, s. 116, for section 8B (w.e.f. 27-3-2020).

Provided further that any provisional safeguard measure shall not remain in force for more than two hundred days from the date on which it was applied.

(*6*) Notwithstanding anything contained in the foregoing sub-sections, a notification issued under sub-section (*1*) or any safeguard measures applied under sub-sections (*2*), (*3*), (*4*) and (*5*), shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a special economic zone, unless—

(*i*) it is specifically made applicable in such notification or to such undertaking or [1][unit; or]

(*ii*) such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, in which case, safeguard measures shall be applied on the portion of the article so cleared or used, as was applicable when it was imported into India.

[2][*Explanation*.—For the purposes of this sub-section,—

(*a*) the expression "hundred per cent. export-oriented undertaking" shall have the same meaning as assigned to it in clause (*i*) of *Explanation* 2 to sub-section (*1*) of section 3 of the Central Excise Act, 1944(1 of 1944);

(*b*) the expression "special economic zone" shall have the same meaning as assigned to it in clause (*za*) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).]

(*7*) The safeguard duty imposed under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(*8*) The safeguard measures applied under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such application:

Provided that if the Central Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard measures should continue to be applied, it may extend the period of such application:

Provided further that in no case the safeguard measures shall continue to be applied beyond a period of ten years from the date on which such measures were first applied.

(*9*) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short-levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.

(*10*) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing power, such rules may provide for—

(*i*) the manner in which articles liable for safeguard measures may be identified;

(*ii*) the manner in which the causes of serious injury or causes of threat of serious injury in relation to identified article may be determined;

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1. Subs. by Act 13 of 2021, s. 101, for "unit;" (w.e.f. 28-03-2021).
2. Subs. by s. 101, *ibid*., for the *Explanation* (w.e.f. 28-03-2021).

(*iii*) the manner of assessment and collection of safeguard duty;

(*iv*) the manner in which tariff-rate quota on identified article may be allocated among supplying countries;

(*v*) the manner of implementing tariff-rate quota as a safeguard measure;

(*vi*) any other safeguard measure and the manner of its application.

(*11*) For the purposes of this section,—

(*a*) "developing country" means a country notified by the Central Government in the Official Gazette;

(*b*) "domestic industry" means the producers—

(*i*) as a whole of the like article or a directly competitive article in India; or

(*ii*) whose collective output of the like article or a directly competitive article in India constitutes a major share of the total production of the said article in India;

(*c*) "serious injury" means an injury causing significant overall impairment in the position of a domestic industry;

(*d*) "threat of serious injury" means a clear and imminent danger of serious injury.

(*12*) Every notification issued under this section shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.]

8C.[*Power of Central Government to impose transitional product specific safeguard duty on imports from the People's Republic of china.*]*Omitted by The Finance Act*, 2016 (28 *of* 2016), *s*. 140 (w.e.f…).

[1]**[9.Countervailing duty on subsidized articles**.—(*1*) Where any country or territory pays, bestows, directly or indirectly, any subsidy upon the manufacture or production therein or the exportation therefrom of any article including any subsidy on transportation of such article, then, upon the importation of any such article into India, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Central Government may, by notification in the Official Gazette, impose a countervailing duty not exceeding the amount of such subsidy.

Explanation.—For the purposes of this section, a subsidy shall be deemed to exist if—

(*a*) there is financial contribution by a Government, or any public body [2][in the exporting or producing country or territory], that is, where—

1. Subs. by Act 6 of 1995, s. 2, for sections 9, 9A and 9B (w.e.f. 1-1-1995).
2. Subs. by Act 21 of 2006, s. 61, for "within the territory of the exporting or producing country" (w.e.f. 18-4-2006).

(*i*) a Government practice involves a direct transfer of funds (including grants, loans and equity infusion), or potential direct transfer of funds or liabilities, or both;

(*ii*) Government revenue that is otherwise due is foregone or not collected (including fiscal incentives);

(*iii*) a Government provides goods or services other than general infrastructure or purchases goods;

(*iv*) a state Government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions specified in clauses (*i*) to (*iii*) above which would normally be vested in the Government and the practice in, no real sense, differs from practices normally followed by Governments; or

(*b*) a Government grants or maintains any form of income or price support, which operates directly or indirectly to increase export of any article from, or to reduce import of any article into, its territory, and a benefit is thereby conferred.

[1][(*1A*) Where the Central Government, on such inquiry as it considers necessary, is of the opinion that circumvention of countervailing duty imposed under sub-section (*1*) has taken place, either by altering the description or name or composition of the article on which such duty has been imposed or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the countervailing duty so imposed is rendered ineffective, it may extend the countervailing duty to such other article also[2][from such date, not earlier than the date of initiation of the inquiry, as the Central Government may, by notification in the Official Gazette, specify].]

[2][(*1B*) Where the Central Government, on such inquiry as it considers necessary, is of the opinion that absorption of countervailing duty imposed under sub-section (*1*) has taken place whereby the countervailing duty so imposed is rendered ineffective, it may modify such duty to counter the effect of such absorption, from such date, not earlier than the date of initiation of the inquiry, as the Central Government may, by notification in the Official Gazette, specify.

Explanation.—For the purposes of this sub-section, "obsorption of countervailing duty" is said to have taken place,—

(*a*) if there is a decrease in the export price of an article without any commensurate change in the resale price in India of such article imported from the exporting country or territory; or

(*b*) under such other circumstances as may be provided by rules.]

(*2*) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the amount of subsidy, impose a countervailing duty under this sub-section not exceeding the amount of such subsidy as provisionally estimated by it and if such countervailing duty exceeds the subsidy as so determined,—

(*a*) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such countervailing duty; and

(*b*) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.

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1. Ins. by Act 23 of 2019, s. 86 (w.e.f. 1-08-2019).
2. Ins. by Act 13 of 2021, s. 102 (w.e.f. 28-03-2021).

[1][(*2A*) Notwithstanding anything contained in sub-sections (*1*) and (*2*), a notification issued under sub-section (*1*) or any countervailing duty imposed under sub-section (*2*) shall not apply to article imported by a hundred per cent. export-oriented undertaking or a unit in a special economic zone, unless,—

(*i*) it is specifically made applicable in such notification or to such undertaking or unit; or

(*ii*) such articles is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, in which case, countervailing duty shall be imposed on that portion of the article so cleared or used, as was applicable when it was imported into India.

Explanation.—For the purposed of this sub-section,—

(*a*) the expression "hundred per cent. export-oriented undertaking" shall have the same meaning as assigned to it in clause (*i*) of *Explanation* 2 to sub-section (*1*) of section 3 of the Central Excise Act, 1944 (1 of 1944);

(*b*) the expression "special economic zone" shall have the same meaning as assigned to it in clause (*za*) of section 2 of the Special Economic Zones Act, 2005;]

(*3*)Subject to any rules made by the Central Government, by notification in the Official Gazette, the countervailing duty under sub-section (*1*) or sub-section (*2*) shall not be levied unless it is determined that—

(*a*) the subsidy relates to export performance;

(*b*) the subsidy relates to the use of domestic goods over imported goods in the export article; or

[2][(*c*) the subsidy has been conferred on a limited number of persons engaged in the manufacture, production or export of articles;]

(*4*) If the Central Government, is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive imports in a relatively short period, of the article benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Central Government may, by notification in the Official Gazette, levy countervailing duty from a date prior to the date of imposition of countervailing duty under sub-section (*2*) but not beyond ninety days from the date of notification under that sub-section and notwithstanding anything contained in any law for the time being in force, such duty shall be payable from the date as specified in the notification issued under this sub-section.

(*5*)The countervailing duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(*6*)The countervailing duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of subsidization and injury, it may, from time to time,

1. Ins. by Act 13 of 2021, s. 102 (w.e.f. 28-03-2021).
2. Subs. by Act 7 of 2017, s. 109, for clause (*c*) (w.e.f. 31-3-2017).

extend the period of such imposition for a further period [1][up to five years] and such further period shall commence from the date of order of such extension:

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the countervailing duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

[2][Povided also that if the said duty is revoked temporarily, the period of such revocation shall not exceed one year at a time.]

(*7*)The amount of any such subsidy as referred to in sub-section (*1*) or sub-section (*2*) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such article and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.

[3][(*7A*)The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.]

(*8*) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

9A. Anti-dumping duty on dumped articles.—(*1*) Where [4][any article is exported by an exporter or producer] from any country or territory (hereinafter in this section referred to as the exporting country or territory) to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

Explanation.—For the purposes of this section,—

(*a*) "margin of dumping", in relation to an article, means the difference between its export price and its normal value;

(*b*) "export price", in relation to an article, means the price of the article exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported articles are first resold to an independent buyer or if the article is not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (*6*);

(*c*) "normal value", in relation to an article, means—

1. Subs. by Act 13 of 2021, s. 102, for "of five years" (w.e.f. 28-03-2021).
2. Ins. by Act 13 of 2021, s. 102 (w.e.f. 28-03-2021).
3. Subs. by Act 33 of 2009, s. 99, for sub-section (*7A*) (w.e.f. 1-1-1995).
4. Subs. by s. 101,*ibid*., for "any article is exported" (w.e.f. 19-8-2009).

(*i*) the comparable price, in the ordinary course of trade, for the like article when [1][destined for consumption] in the exporting country or territory as determined in accordance with the rules made under sub-section (*6*); or

(*ii*) when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either—

(*a*) comparable representative price of the like article when exported from the exporting country or [2][territory to] an appropriate third country as determined in accordance with the rules made under sub-section (*6*); or

(*b*) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (*6*):

Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transhipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.

[3][(*1A*) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (*1*) has taken place, either by altering the description or name or composition of the article subject to such anti-dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the antidumping duty so imposed is rendered ineffective, it may extend the anti-dumping duty to such article or an article originating in or exported from such country, as the case may be[4][from such date, not earlier than the date of initiation of the inquiry, as the Central Government may, by notification in the Official Gazette, specify].]

[4][(*1B*) Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that absorption of anti-dumping duty imposed under sub-section (*1*) has taken place whereby the anti-dumping duty so imposed is rendered ineffective, it may modify such duty to counter the effect of such absorption, from such date, not earlier than the date of intitiation of the inquiry, as the Central Government may, by notification in the Official Gazette, specify.

Explanation.—For the purposes of this sub-section, "obsorption of anti-sumping duty" is said to have taken place,—

(*a*) if there is a decrease in the export price of an article without any commensurate change in the cost of production of such article or export price of such article to countries other than India or resale price in India of such article imported from the exporting country or territory; or

(*b*) under such other circumstances as may be provided by rules.]

(*2*) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the normal value and the margin of dumping in relation to any

1. Subs. by Act 21 of 2006, s. 62, for "meant for consumption" (w.e.f. 18-4-2006).
2. Subs. by Act 32 of 2003, s. 131, for "territory or" (w.e.f. 14-5-2003).
3. Ins. by Act 8 of 2011, s. 58 (w.e.f. 8-4-2011).
4. Ins. by Act 13 of 2021, s. 103 (w.e.f. 28-03-2021).

article, impose on the importation of such article into India an anti-dumping duty on the basis of a provisional estimate of such value and margin and if such anti-dumping duty exceeds the margin as so determined:—

(*a*) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and

(*b*) refund shall be made of so much of the anti-dumping duty which has been collected as is in excess of the anti-dumping duty as so reduced.

[1][(*2A*) Notwithstanding anything contained in sub-section (*1*) and sub-section (*2*), a notification issued under sub-section (*1*) or any anti-dumping duty imposed under sub-section (*2*)shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a special economic zone,unless,—

(*i*) it is specifically made applicable in such notification or to such undertaking or unit; or

(*ii*) such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area, in which case, anti-dumping duty shall be imposed on that portion of the article so cleared or used, as was applicable when it was imported into India.

Explanation.—For the purposes of this section,—]

(a) the expression "hundred per cent. export-oriented undertaking" shall have the same meaning as assigned to it in clause (*i*) of *Explanation* 2 to sub-section (*1*) of section 3 of the Central Exise Act, 1944 (1 of 1944);

(*b*) the expression "special economic zone" shall have the same meaning as assigned to it in clause (*za*) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);]

(*3*) If the *Central* Government, in respect of the dumped article under inquiry, is of the opinion that—

(*i*) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury; and

(*ii*) the injury is caused by massive dumping of an article imported in a relatively short time which in the light of the timing and the volume of imported article dumped and other circumstances is likely to seriously undermine the remedial effect of the antidumping duty liable to be levied,

the Central Government may, by notification in the Official Gazette, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (*2*) but not beyond ninety days from the date of notification under that sub-section, and notwithstanding anything contained in any law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.

(*4*) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.

(*5*) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the

1. Subs. by Act 13 of 2021, s. 103, for sub-section (*2A*) (w.e.f. 28-03-2021).

period of such imposition for a further period [1][up to five years] and such further period shall commence from the date of order of such extension:

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

[2][Provided also that if the said duty is revoked temporarily, the period of such revocation shall not exceed one year at a time.]

(*6*) The margin of dumping as referred to in sub-section (*1*) or sub-section (*2*) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for any anti-dumping duty under this section may be identified, and for the manner in which the export price and the normal value of, and the margin of dumping in relation to, such articles may be determined and for the assessment and collection of such anti-dumping duty.

[3][(*6A*) The margin of dumping in relation to an article, exported by an exporter or producer, under inquiry under sub-section (*6*) shall be determined on the basis of records concerning normal value and export price maintained, and information provided, by such exporter or producer:

Provided that where an exporter or producer fails to provide such records or information, the margin of dumping for such exporter or producer shall be determined on the basis of facts available.]

(*7*) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

[4][(*8*) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.]

[5]**[9AA. Refund of anti-dumping duty in certain cases**.—(*1*) [6][Where upon determination by an officer authorised in this behalf by the Central Government under clause (*ii*) of sub-section (*2*), an importer proves to the satisfaction of the Central Government that he has paid anti-dumping duty imposed under sub-section (*1*) of section 9A on any article, in excess of the actual margin of dumping in relation to such article, the Central Government shall, as soon as may be, reduce such anti-dumping duty as is in excess of actual margin of dumping so determined, in relation to such article or such importer, and such importer shall be entitled to refund of such excess duty]:

Provided that such importer shall not be entitled to refund of so much of such excess duty under this sub-section which is refundable under sub-section (*2*) of section 9A.

Explanation.—for the purposes of this sub-section, the expressions, "margin of dumping", "export price" and "normal value" shall have the same meaning respectively assigned to them in the *Explanation* to sub-section (*1*) of section 9A.

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1. Subs. by Act 13 of 2021, s. 103, for "of five years" (w.e.f. 28-03-2021).
2. Ins. by Act 13 of 2021, s. 103 (w.e.f. 28-03-2021).
3. Ins. by Act 33 of 2009, s. 101 (w.e.f. 19-8-2009).
4. Subs. by Act 33 of 2009, s. 101, for sub-section (*8*) (w.e.f. 1-1-1995).
5. Ins. by Act 10 of 2000, s. 89 (w.e.f. 12-5-2000).
6. Subs. by Act 8 of 2011, s. 59, for certain words (w.e.f. 8-4-2011).

(*2*) the Central Government may, by notification in the Official Gazette, make rules to—

(*i*) provide for the manner in which and the time within which the importer may make application for the purposes of sub-section (*1*);

(*ii*) authorise the officer of the Central Government who shall dispose of such application on behalf of the Central Government within the time specified in such rules; and

(*iii*) provide the manner in which the excess duty referred to in sub-section (*1*) shall be—

(*A*) determined by the officer referred to in clause (*ii*); and

(*B*) refunded by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, after such determination.]

9B. No levy under section 9 or section 9A in certain cases.—(*1*) Notwithstanding anything contained in section 9 or section 9A,—

(*a*) no article shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsidization;

(*b*) the Central Government shall not levy any countervailing duty or antidumping duty—

(*i*) under section 9 or section 9A by reasons of exemption of such articles from duties or taxes borne by the like article when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes;

(*ii*) under sub-section (*1*) of each of these sections, on the import into India of any article from a member country of the World Trade Organisation or from a country with whom Government of India has a most favoured nation agreement (hereinafter referred as a specified country), unless in accordance with the rules made under sub-section (*2*) of this section, a determination has been made that import of such article into India causes or threatens material injury to any established industry in India or materially retards the establishment of any industry in India; and

(*iii*) under sub-section (*2*) of each of these sections, on import into India of any article from the specified countries unless in accordance with the rules made under sub-section (*2*) of this section, a preliminary findings has been made of subsidy or dumping and consequent injury to domestic industry; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigation:

Provided that nothing contained in sub-clauses (*ii*) and (*iii*) of clause (*b*) shall apply if a countervailing duty or an anti-dumping duty has been imposed on any article to prevent injury or threat of an injury to the domestic industry of a third country exporting the like articles to India;

(*c*) the Central Government may not levy—

(*i*) any countervailing duty under section 9, at any time, upon receipt of satisfactory voluntary undertakings from the Government of the exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the article and if the Central Government is satisfied that the injurious effect of the subsidy is eliminated thereby;

(*ii*) any anti-dumping duty under section 9A, at any time, upon receipt of satisfactory voluntary undertaking from any exporter to revise its prices or to cease exports to the area in

question at dumped price and if the Central Government is satisfied that the injurious effect of dumping is eliminated by such action.

(*2*) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be at in any such investigation and for all matters connected with such investigation.

9C. Appeal.—[1][(*1*) An appeal against the order of determination or review thereof shall lie to the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Appellate Tribunal), in respect of the existence, degree and effect of—

(*i*) any subsidy or dumping in relation to import of any article; or

(*ii*) import of any article into India in such increased quantities and under such condition so as to cause or threatening to cause serious injury to domestic industry requiring imposition of safeguard duty in relation to import of that article.]

[2][(*1A*) An appeal under sub-section (*1*) shall be accompanied by a fee of fifteen thousand rupees.

(*1B*) Every application made before the Appellate Tribunal,—

(*a*) in an appeal under sub-section (*1*), for grant of stay or for rectification of mistake or for any other purpose; or

(*b*) for restoration of an appeal or an application,

shall be accompanied by a fee of five hundred rupees.]

(*2*) Every appeal under this section shall be filed within ninety days of the date of order under appeal:

Provided that the Appellate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(*3*) The AppellateTribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

(*4*) The provisions of sub-sections (*1*), (*2*), (*5*) and (*6*) of section 129C of the Customs Act, 1962 (52 of 1962) shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962 (52 of 1962).

(*5*) Every appeal under sub-section (*1*) shall be heard by a Special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one judicial member and one technical member.]

10. Rules to be laid before Parliament.—Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the

1. Subs. by Act 23 of 2019, s. 87, for sub-section (*1*) (w.e.f. 1-08-2019).
2. Ins. by Act 23 of 2004, s. 77 (w.e.f. 1-11-2004).

rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

11. Power of Central Government to alter duties under certain circumstances.—(*1*) Where the Central Government is satisfied that it is necessary so to do for the purpose of giving effect to any agreement entered into before the commencement of this Act with a foreign Government, it may, by notification in the Official Gazette, increase or reduce the duties referred to in section 2 to such extent as each case may require:

Provided that no notification under this sub-section increasing or reducing the duties as aforesaid shall be issued by the Central Government after the expiration of a period of one year from the commencement of this Act.

(*2*) Every notification issued under sub-section (*1*) shall, as soon as may be after it is issued, be laid before each House of Parliament.

[1] **[11A. Power of Central Government to amend First Schedule**.—(*1*) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the First Schedule:

Provided that such amendment shall not alter or affect in any manner the rates specified in that Schedule in respect of goods at which duties of customs shall be leviable on the goods under the Customs Act, 1962 (52 of 1962).

(*2*) Every notification issued under sub-section (*1*) shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.]

12. Repeal and saving.—(*1*) The Indian Tariff Act, 1934 (32 of 1934), and the Indian Tariff (Amendment) Act, 1949 (1 of 1949), are hereby repealed.

(*2*) Notwithstanding the repeal of any of the Acts mentioned in sub-section (*1*), anything done or any action taken (including any notification published and any rules and orders made or deemed to have been made under the provisions of those Acts and in force immediately before the commencement of this Act) shall, insofar as such thing or action is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the provisions of this Act and shall continue in force accordingly until superseded by anything done or any action taken under this Act.

13. Consequential amendment of Act 52 of 1962.— In the Customs Act, 1962, in sub-section (*1*) of Section 12 and in sub-section (*1*) of Section 14, for the words and figures "Indian Tariff Act, 1934", the words and figures "Customs Tariff Act, 1975" shall be substituted.

1. Ins. by Act 25 of 2003, s. 2 (w.e.f. 1-2-2003).

THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES:

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

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

CHAPTER 1

Live animals

NOTE:

This Chapter covers all live animals except :

(a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;

(b) cultures of micro-organisms and other products of heading 3002; and

(c) animals of heading 9508.

IndiaCode

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0101	**LIVE HORSES, ASSES, MULES AND HINNIES**			
	- *Horses:*			
0101 21 00	-- *Pure-bred breeding animals:*	u	Free	-
0101 29	-- *Other:*			
0101 29 10	--- Horses for polo	u	30%	-
0101 29 90	--- Other	u	30%	-
0101 30	- *Asses*			
0101 30 10	--- *Pure-bred breeding animals:*	u	30%	-
0101 30 20	--- livestock	u	30%	-
0101 30 90	--- Other	u	30%	-
0101 90	-- *Other:*			-
0101 90 30	--- Mules and hinnies as livestock	u	30%	-
0101 90 90	--- Other	u	30%	-
0102	**LIVE BOVINE ANIMALS**			
	- *Cattle:*			

(1)		(2)	(3)	(4)	(5)
0102 21	--	*Pure-bred breeding animals:*			
0102 21 10	---	Bulls	u	30%	-
0102 21 20	---	Cows	u	30%	-
0102 29	--	*Other:*			
0102 29 10	---	Bulls	u	30%	-
0102 29 90	---	Other, including calves	u	30%	-
	-	*Buffalo:*			
0102 31 00	--	Pure-bred breeding animals	u	30%	-
0102 39 00	--	Other	u	30%	-
0102 90	-	*Other:*			
0102 90 10	---	Pure-bred breeding animals	u	30%	-
0102 90 90	---	Other	u	30%	-
0103		**LIVE SWINE**			
0103 10 00	-	Pure-bred breeding animals	u	30%	-
	-	*Other* :			
0103 91 00	--	Weighing less than 50 kg.	u	30%	-
0103 92 00	--	Weighing 50 kg. or more	u	30%	-
0104		**LIVE SHEEP AND GOATS**			
0104 10	-	*Sheep:*			
0104 10 10	---	Sheep including lamb for breeding purpose	u	30%	-
0104 10 90	---	Other	u	30%	-
0104 20 00	-	Goats	u	30%	-
0105		**LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE** species gallus domesticus, ducks, geese, **TURKEYS AND GUINEA FOWLS**			
	-	*Weighing not more than 185 g:*			
0105 11 00	--	Fowls of the species *Gallus domesticus*	u	30%	-
0105 12 00	--	Turkeys	u	30%	-
0105 13 00	--	Ducks	u	30%	-
0105 14 00	--	Geese	u	30%	-
0105 15 00	--	Guinea fowls	u	30%	-
	-	*Other* :			
0105 94 00	--	Fowls of the species *Gallus domesticus*	u	30%	-
0105 99 00	--	Other	u	30%	-
0106		**OTHER LIVE ANIMALS**			
	-	*Mammals:*			
0106 11 00	--	Primates	u	30%	-
0106 12 00	--	Whales, dolphins and porpoises (mammals of	u	30%	-

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(1)		(2)	(3)	(4)	(5)
		the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the sub-order Pinnipedia)			
0106 13 00	--	Camels and other camelids (Camelidae)	u	30%	-
0106 14 00	--	Rabbits and hares	u	30%	-
0106 19 00	--	Other	u	30%	-
0106 20 00	-	Reptiles (including snakes and turtles)	u	30%	-
	-	*Birds:*			
0106 31 00	--	Birds of prey	u	30%	-
0106 32 00	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	30%	-
0106 33 00	--	Ostriches; emus (Dromaius novaehollandiae)	u	30%	
0106 39 00	--	Other	u	30%	-
	-	*Insects:*			
0106 41	--	Bees			
0106 41 10	---	Pureline stock	u	30%	-
0106 41 90	---	Other	u	30%	-
0106 49	--	*Other:*			
0106 49 10	---	Pureline stock	u	30%	-
0106 49 90	---	Other	u	30%	-
0106 90 00	-	Other	u	30%	-

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CHAPTER 2

Meat and edible meat offal

NOTE :

This Chapter does not cover :

(a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;

(b) edible, non-living insects (heading 0410);

(c) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(d) animal fat, other than products of heading 0209 (Chapter 15).

SUPPLEMENTARY NOTE :

In this Chapter, ―wild animal‖ means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0201	**MEAT OF BOVINE ANIMALS, FRESH OR CHILLED**			
0201 10 00	- Carcasses and half-carcasses	kg.	30%	-
0201 20 00	- Other cuts with bone in	kg.	30%	-
0201 30 00	- Boneless	kg.	30%	-
0202	**MEAT OF BOVINE ANIMALS, FROZEN**			
0202 10 00	- Carcasses and half-carcasses	kg.	30%	-
0202 20 00	- Other cuts with bone in	kg.	30%	-
0202 30 00	- Boneless	kg.	30%	-
0203	**MEAT OF SWINE, FRESH, CHILLED OR FROZEN**			
	- *Fresh or chilled* :			
0203 11 00	-- Carcasses and half-carcasses	kg.	30%	-
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30%	-
0203 19 00	-- Other	kg.	30%	-
	- *Frozen* :			
0203 21 00	-- Carcasses and half-carcasses	kg.	30%	-
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30%	-
0203 29 00	-- Other	kg.	30%	-

(1)		(2)	(3)	(4)	(5)
0204		**MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN**			
0204 10 00	-	Carcasses and half-carcasses of lamb, fresh or chilled	kg.	30%	-
	-	*Other meat of sheep, fresh or chilled:*	kg.	30%	-
0204 21 00	--	Carcasses and half-carcasses			
0204 22 00	--	Other cuts with bone in	kg.	30%	-
0204 23 00	--	Boneless	kg.	30%	-
0204 30 00	-	Carcasses and half-carcasses of lamb, frozen	kg.	30%	-
	-	*Other meat of sheep, frozen* :			
0204 41 00	--	Carcasses and half-carcasses	kg.	30%	-
0204 42 00	--	Other cuts with bone in	kg.	30%	-
0204 43 00	--	Boneless	kg.	30%	-
0204 50 00	-	Meat of goats	kg.	30%	-
0205 00 00		**MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN**	kg.	30%	-
0206		**EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN**			
0206 10 00	-	Of bovine animals, fresh or chilled	kg.	30%	-
	-	*Of bovine animals, frozen* :			
0206 21 00	--	Tongues	kg.	30%	-
0206 22 00	--	Livers	kg.	30%	-
0206 29 00	--	Other	kg.	30%	-
0206 30 00	-	Of swine, fresh or chilled	kg.	30%	-
	-	*Of swine, frozen* :			
0206 41 00	--	Livers	kg.	30%	-
0206 49 00	--	Other	kg.	30%	-
0206 80	-	*Other, fresh or chilled* :			
0206 80 10	---	Of sheep or goats	kg.	30%	-
0206 80 90	---	Other	kg.	30%	-
0206 90	-	*Other, frozen* :			
0206 90 10	---	Of sheep or goats	kg.	30%	-
0206 90 90	---	Other	kg.	30%	-
0207		**MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN**			
	-	*Of fowls of the species Gallus domesticus* :			
0207 11 00	--	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 12 00	--	Not cut in pieces, frozen	kg.	30%	-
0207 13 00	--	Cuts and offal, fresh or chilled	kg.	100%	-
0207 14 00	--	Cuts and offal, frozen	kg.	100%	-
	-	*Of turkeys* :			
0207 24 00	--	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 25 00	--	Not cut in pieces, frozen	kg.	30%	-
0207 26 00	--	Cuts and offal, fresh or chilled	kg.	30%	-
0207 27 00	--	Cuts and offal, frozen	kg.	30%	-
	-	*Of ducks:*			

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(1)		(2)	(3)	(4)	(5)
0207 41 00	--	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 42 00	--	Not cut in pieces, frozen	kg.	30%	-
0207 43 00	--	Fatty livers, fresh or chilled	kg.	30%	-
0207 44 00	--	Other, fresh or chilled	kg.	30%	-
0207 45 00	--	Other, frozen	kg.	30%	-
	-	*Of geese:*			
0207 51 00	--	Not cut in pieces, fresh or chilled	kg.	30%	-
0207 52 00	--	Not cut in pieces, frozen	kg.	30%	-
0207 53 00	--	Fatty livers, fresh or chilled	kg.	30%	-
0207 54 00	--	Other, fresh or chilled	kg.	30%	-
0207 55 00	--	Other, frozen	kg.	30%	-
0207 60 00	-	Of guinea fowls	kg.	30%	-
0208		**OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN**			
0208 10 00	-	Of rabbits or hares	kg.	30%	-
0208 30 00	-	Of primates	kg.	30%	-
0208 40 00	-	Of whales, dolphines and porpoises (mammals of the order *cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the sub-order *Pinnipedia*)	kg.	30%	-
0208 50 00	-	Of reptiles (including snakes and turtles)	kg.	30%	-
0208 60 00	-	Of camels and other camelids (Camelidae)	kg.	30%	-
0208 90	-	*Other* :			
0208 90 10	---	Of wild animals	kg.	30%	-
0208 90 90	---	Other	kg.	30%	-
0209		**PIG FAT, FREE OF LEAN MEAT AND POUTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED**			
0209 10 00	-	Of pigs	kg.	30%	-
0209 90 00	-	Other	kg.	30%	-
0210		**MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL**			
	-	*Meat of swine* :			
0210 11 00	--	Hams, shoulders and cuts thereof, with bone in	kg.	30%	-
0210 12 00	--	Bellies (streaky) and cuts thereof	kg.	30%	-
0210 19 00	--	Other	kg.	30%	-

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(1)	(2)	(3)	(4)	(5)
0210 20 00	- Meat of bovine animals	kg.	30%	-
	- *Other, including edible flours and meals of meat or meat offal:*			
0210 91 00	-- Of primates	kg.	30%	-
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order *cetacea*); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses *(mammals of the sub-order Pinnipedia)*	kg.	30%	-
0210 93 00	-- Of reptiles (including snakes and turtles)	kg.	30%	-
0210 99 00	-- Other	kg.	30%	-

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CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTES :

1. This Chapter does not cover :

(a) mammals of heading 0106;

(b) meat of mammals of heading 0106 (heading 0208 or 0210);

(c) fish (includinglivers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or

(d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

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

3. Headings 0305 to 0308 do not cover flours, meals and pellets, fit for human consumption (heading 0309).

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0301	**LIVE FISH**			
	- *Ornamental Fish*			
0301 11 00	-- Freshwater	kg.	30%	-
0301 19 00	-- Other	kg.	30%	-
	- *Other Live Fish :*			
0301 91 00	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	kg.	30%	-
0301 92 00	-- Eels *(Anguilla spp.)*	kg.	30%	-
0301 93 00	-- Carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*	kg.	30%	-
0301 94 00	-- Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	kg.	30%	-
0301 95 00	-- Southern bluefin tunas *(Thunnus maccoyii)*	kg.	30%	-
0301 99 00	-- Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0302	**FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEATOF HEADING 0304**			
	- *Salmonidae, excluding edible fish offal of sub-headings 0302 91to 0302 99:*			
0302 11 00	-- Trout *(Salmo trutta, Oncorhyncus mykiss, Oncorhyncus clarkii, Oncorhyncus aguabonita, Oncorhyncus gilae, Oncorhyncus apache and Oncorhyncus chrysogaster)*	kg.	30%	-
0302 13 00	- - Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,Oncorhynchus kisutch, Oncorhynchus masou andOncorhynchus rhodurus)*	kg.	30%	-
0302 14 00	- - Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*	kg.	30%	-
0302 19 00	- - Other	kg.	30%	-
	- Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,Scophthalmidae and Citharidae)*, excluding edible fish offal of sub-headings 0302 91 to 0301 99:			
0302 21 00	- - Halibut *(Rheinhardtius hippoglossidae, Hippoglossus hippoglossus, Hippoglossus stenolepis)*	kg.	30%	-
0302 22 00	- - Plaice *(Pleuronectes platessa)*	kg.	30%	-
0302 23 00	- - Sole *(Solea spp.)*	kg.	30%	-
0302 24 00	- - Turbots *(Psetta maxima)*	kg.	30%	-
0302 29 00	- - Other	kg.	30%	-
	- *Tunas* (*of the genus Thunnus*), *skipjack tuna* (*stripe-bellied bonito*) (*Katsuwonuspelamis*), *excluding edible fish offal of sub-headings 0302 91 to 0302 99:*			
0302 31 00	- - Albacore or long finned tunas *(Thunnus alalunga)*	kg.	30%	-
0302 32 00	- - Yellowfin tunas *(Thunnus albacares)*	kg.	30%	-
0302 33 00	- - Skipjack tuna (stripe-bellied bonito) (Katsuwonuspelamis)	kg.	30%	-
0302 34 00	- - Bigeye tunas *(Thunnus obesus)*	kg.	30%	-
0302 35 00	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	kg.	30%	-
0302 36 00	- - Southern bluefin tunas *(Thunnus maccoyii)*	kg.	30%	-
0302 39 00	- - Other	kg.	30%	-
	- *Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.),*			

(1)	(2)	(3)	(4)	(5)
	jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of sub-headings 0302 91 to 0302 99:			
0302 41 00	- - Herrings *(Clupea harengus, Clupea pallasii)*	kg.	30%	-
0302 42 00	- - Anchovies *(Engraulis spp.)*	kg.	30%	-
0302 43 00	- - Sardines *(Sardina pilchardus, Sardinops spp.),* sardinella *(Sardinella spp.),* brisling or sprats *(Sprattus sprattus)*	kg.	30%	-
0302 44 00	- - Mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*	kg.	30%	-
0302 45 00	- - Jack and horse mackerel *(Trachurus spp.)*	kg.	30%	-
0302 46 00	- - Cobia *(Rachycentron canadum)*	kg.	30%	-
0302 47 00	- - Sword fish *(Xiphias gladius)*	kg.	30%	-
0302 49 00	- - Other	kg.	30%	-
	- *Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of sub-headings 0302 91 to 0302 99:*			
0302 51 00	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	kg.	30%	-
0302 52 00	- - Haddock *(Melangrammus aegllefinus)*	kg.	30%	-
0302 53 00	- - Coal fish *(Pollachinus virens)*	kg.	30%	-
0302 54 00	- - Hake *(Merluccius spp., Urophycis spp.)*	kg.	30%	-
0302 55 00	- - Alaska Pollock (Theragrachalcogramma)	kg.	30%	-
0302 56 00	- - Blue whittings *(Micromesistius poutassou, Micromesistius australis)*	kg.	30%	-
0302 59 00	- - Other	kg.	30%	-
	- *Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of sub-headings 0302 91 to 0302 99:*			
0302 71 00	- - Tilapias *(Oreochromis spp.),*	kg.	30%	-
0302 72 00	- - Catfish *(Pangasius spp., Silurus spp., Clarias spp.,*	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
		Ictalurus spp.)			
0302 73 00	- -	*Carp (Cyprinus spp., Carassius spp., Cteno-pharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobar-bus hoeveni, Megalobrama spp.)*:	kg.	30%	-
0302 74 00	- -	Eels *(Anguilla spp.)*	kg.	30%	-
0302 79 00	- -	Other	kg.	30%	-
	-	*Other fish exculding edible fish offal of sub-headings 0302 91 to 0302 99:*			
0302 81 00	- -	Dogfish and other sharks	kg.	30%	-
0302 82 00	- -	Rays and skates *(Rajidae)*	kg.	30%	-
0302 83 00	- -	Tooth fish *(Dissostichus spp.)*	kg.	30%	-
0302 84 00	- -	Seabass *(Dicentrarchus spp.)*	kg.	30%	-
0302 85 00	- -	Seabream *(Sparidae)*	kg.	30%	-
0302 89	- -	*Other*:			
0302 89 10	- - -	Hilsa *(Tenualosa ilisha)*	kg.	30%	-
0302 89 20	- - -	Dara	kg.	30%	-
0302 89 30	- - -	Pomfret	kg.	30%	-
0302 89 90	- - -	Other	kg.	30%	-
	-	*Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:*			
0302 91 00	- -	Livers, roes and milt	kg.	30%	-
0302 92 00	- -	Shark fins	kg.	30%	-
0302 99	- -	Other:			
0302 99 10	- - -	Fish fins other than shark fins; heads, tails and maws	kg.	30%	-
0302 99 90	- - -	Other edible fish offal	kg.	30%	-
0303		**FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304**			
	-	*Salmonidae, excluding edible fish offal of sub-headings 0303 91 to 0303 99:*			
0303 11 00	- -	Sockeye salmon *(red salmon) (Oncorhynchus nerka)*	kg.	30%	-
0303 12 00	- -	Other Pacific salmon *(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch,Oncorhynchus masou and Oncorhynchus rhodurus)*	kg.	30%	-
0303 13 00	- -	Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*	kg.	30%	-
0303 14 00	- -	Trout *(Salmo trutta, Oncorhynchus mykiss, Oncor-hynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and*	kg.	30%	-

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(1)	(2)	(3)	(4)	(5)
	Oncorhynchus chrysogaster)			
0303 19 00	- - Other	kg.	30%	-
	- *Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.),Nile perch (Lates niloticus) and snakeheads, (Channa spp.), excluding edible fish offal of sub-headings 0303 91 to 0303 99:*			
0303 23 00	- - Tilapias *(Oreochromis spp.)*	kg.	30%	-
0303 24 00	- - Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*	kg.	30%	-
0303 25 00	- - Carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*	kg.	30%	-
0303 26 00	- - Eels (Anguilla spp.)	kg.	30%	-
0303 29 00	- - Other	kg.	30%	-
	- *Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of sub-headings 0303 91 to 0303 99:*			
0303 31 00	- - Halibut *(Rheinhardtius hippoglossoides, Hippoglossus hippoglossus,Hippoglossus stenolepis)*	kg.	30%	-
0303 32 00	- - Plaice *(Pleuronectes platessa)*	kg.	30%	-
0303 33 00	- - Sole *(Solea spp.)*	kg.	30%	-
0303 34 00	- - Turbots *(Psetta maxima)*	kg.	30%	-
0303 39 00	- - Other	kg.	30%	-
	- *Tunas* (*of the genus Thunnus*), *skipjack tuna* (*stripe-bellied bonito*) (*Katsuwonuspelamis*), *excluding edible fish offal of sub-headings 0303 91 to 0303 99:*			
0303 41 00	- - Albacore or long finned tunas *(Thunnus alalunga)*	kg.	30%	-
0303 42 00	- - Yellowfin tunas *(Thunnus albacares)*	kg.	30%	-
0303 43 00	- - Skipjack tuna (stripe-bellied bonito) (*Katsuwonuspelamis*)	kg.	30%	-
0303 44 00	- - Bigeye tunas *(Thunnus obesus)*	kg.	30%	-
0303 45 00	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	kg.	30%	-
0303 46 00	- - Southern bluefin tunas *(Thunnus maccoyii)*	kg.	30%	-
0303 49 00	- - Other	kg.	30%	-
	- *Herrings (Clupea harengus, Clupea pallasii),*			

(1)	(2)	(3)	(4)	(5)
	anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber austr-alasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachy-centron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decap-terus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of sub-headings 0303 91 to 0303 99:			
0303 51 00	- - Herrings *(Clupea harengus, Clupea pallasii)*	kg.	30%	-
0303 53 00	- - Sardines *(Sardina pilchardus, Sardinops spp.),* sardinella *(Sardinella spp.),* brisling or sprats *(Sprattus sprattus)*	kg.	30%	-
0303 54 00	- - Mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*	kg.	30%	-
0303 55 00	- - Jack and horse mackerel *(Trachurus spp.)*	kg.	30%	-
0303 56 00	- - Cobia *(Rachycentron canadum)*	kg.	30%	-
0303 57 00	- - Sword fish *(Xiphias gladius)*	kg.	30%	-
0303 59	- - Others:			
0303 59 10	- - - Indian mackerels (Rastrelliger spp.)	kg.	30%	-
0303 59 90	- - - Other	kg.	30%	-
	- *Fish of the families Bregmacerotidae, Euclichth-yidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of sub-headings 0303 91 to 0303 99:*			
0303 63 00	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	kg.	30%	-
0303 64 00	- - Haddock *(Melanogrammus aeglefinus)*	kg.	30%	-
0303 65 00	- - Coal fish *(Pollachius virens)*	kg.	30%	-
0303 66 00	- - Hake *(Merluccius spp., Urophycis spp.)*	kg.	30%	-
0303 67 00	- - Alaska Pollock (*Theragra chalcogramma*)	kg.	30%	-
0303 68 00	- - Blue whitings *(Micromesistius poutassou, Micromesistiusaustralis)*	kg.	30%	-
0303 69 00	- - Other	kg.	30%	-
	- *Other fish, excluding edible fish offal of sub-headings 0303 91 to 0303 99:*			
0303 81	- - *Dogfish and other sharks:*			
0303 81 10	- - - Dogfish	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0303 81 90	- - - Other Sharks	kg.	30%	-
0303 82 00	- - Rays and skates *(Rajidae)*	kg.	30%	-
0303 83 00	- - Tooth fish *(Dissostichus spp.)*	kg.	30%	-
0303 84 00	- - Seabass *(Dicentrarchus spp.)*	kg.	30%	-
0303 89	- - *Other:*			
0303 89 10	- - - Hilsa (Tenualosa ilisha)	kg.	30%	-
0303 89 20	- - - Dara	kg.	30%	-
0303 89 30	- - - Ribbon fish	kg.	30%	-
0303 89 40	- - - Seer	kg.	30%	-
0303 89 50	- - - Pomfret (white or silver or black)	kg.	30%	-
0303 89 60	- - - Ghol	kg.	30%	-
0303 89 70	- - - Threadfin	kg.	30%	-
0303 89 80	- - - Croakers, groupers and flounders	kg.	30%	-
0303 89 90	- - - Other	kg.	30%	-
	- *Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:*			
0303 91	- - *Livers, roes and milt:*			
0303 91 10	- - - Egg or egg yolk of fish	kg.	30%	-
0303 91 90	- - - Other	kg.	30%	-
0303 92 00	- - Shark fins	kg.	30%	-
0303 99	- - *Other:*			
0303 99 10	- - - *Fish fins other than shark fins, heads, tails and maws*	kg.	30%	-
0303 99 90	- - - Other edible fish offal	kg.	30%	-
0304	**FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN**			
	- *Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):*			
0304 31 00	-- Tilapias (Oreochromis spp.)	kg.	30%	-
0304 32 00	-- Catfish (Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.)	kg.	30%	-
0304 33 00	-- Nile Perch (Lates niloticus)	kg.	30%	-
0304 39 00	-- Other	kg.	30%	-
	- Fresh or chilled fillets of other fish :			

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(1)		(2)	(3)	(4)	(5)
0304 41 00	--	Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*	kg.	30%	-
0304 42 00	--	Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*	kg.	30%	-
0304 43 00	--	Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)*	kg.	30%	-
0304 44 00	--	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	30%	-
0304 45 00	--	Swordfish *(Xiphias gladius)*	kg.	30%	-
0304 46 00	- -	Tooth fish *(Dissostichus spp.)*	kg.	30%	-
0304 47 00	- -	Dogfish and other sharks	kg.	30%	-
0304 48 00	- -	Rays and skates *(Rajidae)*	kg.	30%	-
0304 49	- -	*Other:*			
0304 49 10	- - -	Hilsa *(Tenualosa ilisha)*	kg.	30%	-
0304 49 30	- - -	Seer	kg.	30%	-
0304 49 40	- - -	Tuna	kg.	30%	-
0304 49 90	- - -	Other	kg.	30%	-
	-	*Other, fresh or chilled:*			
0304 51 00	- -	Tilapias *(Oreochromis spp.)*, catfish *(Pangasius spp.,Silurus spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)*, eels (*Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads *(Channa spp.)*	kg.	30%	-
0304 52 00	- -	Salmonidae	kg.	30%	-
0304 53 00	- -	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	30%	-
0304 54 00	- -	Sword fish *(Xiphias gladius)*	kg.	30%	-
0304 55 00	- -	Tooth fish *(Dissostichus spp.)*	kg.	30%	-
0304 56 00	- -	Dogfish and other sharks	kg.	30%	-
0304 57 00	- -	Rays and skates *(Rajidae)*	kg.	30%	-
0304 59	- -	*Other:*			
0304 59 10	- - -	Hilsa *(Tenualosa ilisha)*	kg.	30%	-

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(1)	(2)	(3)	(4)	(5)
0304 59 30	- - - Seer	kg.	30%	-
0304 59 40	- - - Tuna	kg.	30%	-
0304 59 90	- - - Other	kg.	30%	-
	- *Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):*			
0304 61 00	- - Tilapias *(Oreochromis spp.)*	kg.	30%	-
0304 62 00	- - Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*	kg.	30%	-
0304 63 00	- - Nile Perch *(Lates niloticus)*	kg.	30%	-
0304 69 00	- - Other	kg.	30%	-
	- *Frozen fillets of fish of Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:*			
0304 71 00	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	kg.	30%	-
0304 72 00	- - Haddock *(Melanogrammus aeglefinus)*	kg.	30%	-
0304 73 00	- - Coal fish *(Pollachius virens)*	kg.	30%	-
0304 74 00	- - Hake *(Merluccius spp., Urophycis spp.)*	kg.	30%	-
0304 75 00	- - Alaska Pollock (*Theragra chalcogramma*)	kg.	30%	-
0304 79 00	- - Other	kg.	30%	-
	- *Frozen fillets of other fish:*			
0304 81 00	- - Pacific salmon *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*	kg.	30%	-
0304 82 00	- - Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*	kg.	30%	-
0304 83 00	- - Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)*	kg.	30%	-
0304 84 00	- - Sword fish *(Xiphias gladius)*	kg.	30%	-
0304 85 00	- - Tooth fish *(Dissostichus spp.)*	kg.	30%	-
0304 86 00	- - Herrings *(Clupea harengus, Clupea pallasii)*	kg.	30%	-
0304 87 00	- - Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0304 88	- - Dogfish, other sharks Rays and skates *(Rajidae):*			
0304 88 10	- - - Dogfish	kg.	30%	-
0304 88 20	- - - Other sharks	kg.	30%	-
0304 88 30	- - - Rays and skates *(Rajidae)*	kg.	30%	-
0304 89	- - Other:			
0304 89 10	- - - Hilsa *(Tenualosa ilisha)*	kg.	30%	-
0304 89 30	- - - Seer	kg.	30%	-
0304 89 40	- - - Tuna	kg.	30%	-
0304 89 90	- - - Other	kg.	30%	-
	- *Other, frozen:*			
0304 91 00	- - Sword fish *(Xiphias gladius)*	kg.	30%	-
0304 92 00	- - Tooth fish *(Dissostichus spp.)*	kg.	30%	-
0304 93 00	- - Tilapias *(Oreochromis spp.)*, catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads (*Channa spp.)*	kg.	30%	-
0304 94 00	- - Alaska Pollock (*Theragra chalcogramma*)	kg.	30%	-
0304 95 00	- - Fish of the families (*Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae,*) other than Alaska Pollock (*Theragra chalcogramma*)	kg.	30%	-
0304 96 00	- - Dogfish and other sharks	kg.	30%	-
0304 97 00	- - Rays and skates (Rajidae)	kg.	30%	-
0304 99 00	- - Other	kg.	30%	-
0305	**FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS**			
0305 20 00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	kg.	30%	-
	- Fish fillets, dried, salted or in brine, but not smoked:			
0305 31 00	-- Tilapias *(Oreochromis spp.)*, catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp.,Carassius spp., Cteno-*	kg.	30%	-

(1)		(2)	(3)	(4)	(5)
		pharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels *(Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads *(Channa spp.)*			
0305 32 00	--	Fish of the familes Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	30%	-
0305 39 00	--	Other	kg.	30%	-
	–	*Smoked fish, including fillets, other than edible fish offal:*			
0305 41 00	--	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho)	kg.	30%	-
0305 42 00	--	Herrings (Clupea harengus, Clupea pallasii)	kg.	30%	-
0305 43 00	--	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	30%	-
0305 44 00	--	Tilapias (Oreochromis spp.), catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels *(Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads *(Channa spp.)*	kg.	30%	-
0305 49 00	--	Other	kg.	30%	-
	-	Dried fish, other than edible fish offal, whether or not salted but not smoked :			
0305 51 00	--	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	30%	-
0305 52 00	- -	Tilapias *(Oreochromis spp.)*, catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti,Lepto-*	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
		barbus hoeveni, Megalobrama spp.), eels *(Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads *(Channa spp.)*			
0305 53 00	- -	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod *(Gadus morhua, Gadus ogac, Gadus macro-cephalus)*	kg.	30%	-
0305 54 00	- -	Herrings *(Clupea harengus, Clupea pallasii)*, anchovies *(Engraulis spp.)*, sardines *(Sardina pilchardus, Sardinops spp.)*, sardinella *(Sardinella spp.)*, brisling or sprats *(Sprattus sprattus)*, mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*, Indian mackerels *(Rastrelliger spp.)*, seerfishes *(Scomberomorus spp.)*, jack and horse mackerel *(Trachurus spp.)*, jacks, crevalles *(Caranx spp.), cobia (Rachycentron canadum)*, silver pomfrets *(Pampus spp.)*, Pacific saury *(Cololabis saira)*, scads *(Decapterus spp.)*, capelin *(Mallotus villosus)*, Sword fish *(Xiphias gladius)*, Kawakawa *(Euthynnus affinis)*, bonitos *(Sarda spp.)*, marlins, sailfishes, spearfish *(Istiophoridae)*	kg.	30%	-
0305 59	--	Other :			
0305 59 10	---	Mumbai duck	kg.	30%	-
0305 59 20	---	Seer without head	kg.	30%	-
0305 59 30	---	Sprats	kg.	30%	-
0305 59 90	---	Other	kg.	30%	-
	-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal			
0305 61 00	--	Herrings (Clupea harengus, Clupea pallasii)	kg.	30%	-
0305 62 00	--	Cod (Gadus morhua, Gadus ogac, Gadus *macrocephalus*)	kg.	30%	-
0305 63 00	--	Anchovies (*Engraulis spp.*)	kg.	30%	-
0305 64 00	--	Tilapias *(Oreochromis spp.)*, catfish *(Pangasius spp., Silurus kg. spp., Clarias spp., Ictalurus spp.)*, carp *(Cyprinus spp.,Carassius spp., Cteno-pharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti,Lepto-barbus hoeveni, Megalobrama spp.)*, eels *(Anguilla spp.)*, Nile perch *(Lates niloticus)* and snakeheads *(Channa spp.)*	kg.	30%	-
0305 69	--	*Other:*			
0305 69 10	---	Mumbai duck	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
0305 69 20	--- Seer without head	kg.	30%	-
0305 69 30	--- Sprats	kg.	30%	-
0305 69 90	--- Other	kg.	30%	-
	- Fish fins, heads, tails, maws and other edible fish offal:			
0305 71 00	-- Shark fins	kg.	30%	-
0305 72 00	-- Fish heads, tails and maws	kg.	30%	-
0305 79 00	-- Other	kg.	30%	-
0306	**CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE**			
	- *Frozen :*			
0306 11 00	-- Rock lobster and other sea craw fish (*Palinurus spp., Panulirus spp., Jasus spp*.)	kg.	30%	-
0306 12	-- *Lobsters* (*Homarus spp*.) *:*			
0306 12 10	--- Whole, cooked	kg.	30%	-
0306 12 90	--- Other	kg.	30%	-
0306 14 00	-- Crabs	kg.	30%	-
0306 15 00	-- Norway lobsters (Nephrops norvegicus)	kg.	30%	-
0306 16	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):			
0306 16 10	--- Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 16 90	--- Other	kg.	30%	-
0306 17	-- Other shrimps and prawns:			
	--- Scampi (Macrobrachium spp.):			
0306 17 11	---- Accelerated Freeze Dried (AFD)	kg.	30%	-
0306 17 19	---- Other	kg.	30%	-
0306 17 20	--- Vannamei shrimp (Litopenaeus vannamei)	kg.	30%	-
0306 17 30	--- Indian white shrimp (Fenneropenaeus indicus)	kg.	30%	-
0306 17 40	--- Black tiger shrimp (Penaeus monodon)	kg.	30%	-
0306 17 50	--- Flower shrimp (Penaeus semisulcatus)	kg.	30%	-
0306 17 90	--- Other	kg.	30%	-
0306 19 00	- - Other	kg.	30%	-
	- *Live, fresh or chilled:*			
0306 31 00	- - Rock lobster and other sea crawfish *(Palinurus spp., Jasus spp.)*	kg.	30%	-

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0306 32 00	- - Lobsters *(Homarus spp.)*	kg.	30%	-
0306 33 00	- - Crabs	kg.	30%	-
0306 34 00	- - Norway lobsters *(Nephrops norvegicus)*	kg.	30%	-
0306 35 00	- - Cold water shrimps and prawns *(Pandalus spp., Crangon crangon)*	kg.	30%	-
0306 36	- - *Other shrimps and prawns:*			
0306 36 10	--- Scampi (Macrobachium spp.)	kg.	30%	-
0306 36 20	--- Vannamei shrimp (Litopenaeus vannamei)	kg.	10%	-
0306 36 30	--- Indian white shrimp (Fenneropenaeus indicus)	kg.	30%	-
0306 36 40	--- Black tiger shrimp (Penaeus monodon)	kg.	10%	-
0306 36 50	--- Flower Shrimp(Penaeus semisulcatus)	kg.	30%	-
0306 36 60	--- Artemia	kg.	5%	-
0306 36 90	--- Other	kg.	30%	-
0306 39 00	- - Other	kg.	30%	-
	- *Other:*			
0306 91 00	-- Rock lobster and other sea crawfish *(Palinurus spp., Jasus spp.)*	kg.	30%	-
0306 92 00	- - Lobsters *(Homarus spp.)*	kg.	30%	-
0306 93 00	- - Crabs	kg.	30%	-
0306 94 00	- - Norway lobsters *(Nephrops norvegicus)*	kg.	30%	-
0306 95 00	- - Shrimps and prawns	kg.	30%	-
0306 99 00	- - Other	kg.	30%	-
0307	**MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS**			
	- Oysters:	kg.	30%	-
0307 11 00	-- Live, fresh or chilled	kg.	30%	-
0307 12 00	- - Frozen	kg.	30%	-
0307 19 00	-- Other	kg.	30%	-
	- Scallops and other molluscs of the family *Pectinidae*			
0307 21 00	-- Live, fresh or chilled	kg.	30%	-
0307 22 00	- - Frozen	kg.	30%	-
0307 29 00	-- Other	kg.	30%	-
	- *Mussels (Mytilus spp., Perna spp.) :*			
0307 31 00	-- Live, fresh or chilled	kg.	30%	-
0307 32 00	- - Frozen	kg.	15%	-
0307 39	-- *Other :*			
0307 39 10	--- Clams, clam meat (*bivalves-Victorita, spp., Mertrix spp. and Katalysia spp.*)	kg.	30%	-
0307 39 90	--- Other	kg.	30%	-
	- *Cuttle fish and squid:*			
0307 42	- - Live, fresh or chilled:			
0307 42 10	- - - Cuttle fish	kg.	30%	-
0307 42 20	- - - Squid	kg.	30%	-
0307 43	- - *Frozen:*			
0307 43 10	- - - Cuttle fish	kg.	30%	-

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0307 43 20	- - -	Whole squids	kg.	15%	-
0307 43 30	- - -	Squid tubes	kg.	30%	-
0307 43 90	- - -	Other	kg.	30%	-
0307 49	- -	*Other:*			
0307 49 10	- - -	Cuttle fish	kg.	30%	-
0307 49 20	- - -	Whole squids	kg.	30%	-
0307 49 30	- - -	Squid tubes	kg.	30%	-
0307 49 40	- - -	Dried squids	kg.	30%	-
0307 49 90	- - -	Other	kg.	30%	-
	-	Octopus (Octopus spp.):			
0307 51 00	- -	Live, fresh or chilled	kg.	30%	-
0307 52 00	- -	Frozen	kg.	30%	-
0307 59 00	- -	Other	kg.	30%	-
0307 60 00	-	Snails, other than sea snails	kg.	30%	-
	-	Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae , Solenidae, Tridacnidae and Veneridae) :			
0307 71 00	- -	Live, fresh or chilled	kg.	30%	-
0307 72 00	- -	Frozen	kg.	30%	-
0307 79 00	- -	Other	kg.	30%	-
	-	Abalone *(Haliotis Spp.)* and stromboid conchs *(Strombus spp.):*			
0307 81 00	- -	Live, fresh or chilled abalone (*Haliotis spp.)*	kg.	30%	-
0307 82 00	- -	Live, fresh or chilled stromboid conchs *(Strombus spp.)*	kg.	30%	-
0307 83 00	- -	Frozen abalone *(Haliotis spp.)*	kg.	30%	-
0307 84 00	- -	Frozen stromboid conchs *(Strombus spp.)*	kg.	30%	-
0307 87 00	- -	Other abalone *(Haliotis spp.)*	kg.	30%	-
0307 88 00	- -	Other stromboid conchs *(Strombus spp.)*	kg.	30%	-
	-	*Other:*			
0307 91 00	- -	Live, fresh or chilled	kg.	30%	-
0307 92 00	- -	Frozen	kg.	30%	-
0307 99 00	- -	Other	kg.	30%	-

0308 **AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS**

	-	*Sea cucumbers (Stichopus japonicus, Holothurioidea) :*			
0308 11 00	--	Live, fresh or chilled	kg.	30%	-
0308 12 00	--	Frozen	kg.	30%	-
0308 19 00	--	Other	kg.	30%	-
	-	*Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :*			
0308 21 00	--	Live, fresh or chilled	kg.	30%	-
0308 22 00	--	Frozen	kg.	30%	-
0308 29 00	--	Other	kg.	30%	-
0308 30	-	Jellyfish (Rhopilema spp.):			

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0308 30 10	---	Live, fresh or chilled	kg.	30%	-
0308 30 20	---	Dried, salted or frozen	kg.	30%	-
0308 30 90	---	Other	kg.	30%	-
0308 90 00	-	Other	kg.	30%	-
0309		**FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, FIT FOR HUMAN CONSUMPTION**			
0309 10	-	Of fish:			
0309 10 10	---	Fresh or chilled	kg.	30%	-
0309 10 20	---	Frozen	kg.	30%	-
0309 10 30	---	Salted, in brine, dried or smoked	kg.	30%	-
0309 10 90	---	Other	kg.	30%	-
0309 90	-	Other			
	---	*Of crustaceans, fresh or chilled:*			
0309 90 11	----	Vannamei shrimp (*Litopenaeus vannamei*)	kg.	30%	-
0309 90 12	----	Indian white shrimp (*Fenneropenaeus indicus*)	kg.	30%	-
0309 90 13	----	Black tiger shrimp (*Penaeus monodon*)	kg.	30%	-
0309 90 14	----	Flower shrimp (*Penaeus semisulcatus*)	kg.	30%	-
0309 90 19	----	Other	kg.	30%	-
	---	*Of crustaceans, frozen:*			
0309 90 21	----	Vannamei shrimp (*Litopenaeus vannamei*)	kg.	30%	-
0309 90 22	----	Indian white shrimp (*Fenneropenaeus indicus*)	kg.	30%	-
0309 90 23	----	Black tiger shrimp (*Penaeus monodon*)	kg.	30%	-
0309 90 24	----	Flower shrimp (*Penaeus semisulcatus*)	kg.	30%	-
0309 90 29	----	Other	kg.	30%	-
	---	*Of crustaceans, salted, in brine, dried or smoked:*			
0309 90 31	----	Vannamei shrimp (*Litopenaeus vannamei*)	kg.	30%	-
0309 90 32	----	Indian white shrimp (*Fenneropenaeus indicus*)	kg.	30%	-
0309 90 33	----	Black tiger shrimp (*Penaeus monodon*)	kg.	30%	-
0309 90 34	----	Flower shrimp (*Penaeus semisulcatus*)	kg.	30%	-
0309 90 39	----	Other	kg.	30%	-
0309 90 40	---	Of crustaceans, other	kg.	30%	-
0309 90 50	---	Of molluscs, fresh or chilled	kg.	30%	-
0309 90 60	---	Of molluscs, frozen	kg.	30%	-
0309 90 70	---	Of molluscs, salted, in brine, dried or smoked	kg.	30%	-
0309 90 80	---	Of molluscs, other	kg.	30%	-
0309 90 90	---	Other	kg.	30%	-

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

NOTES :

1. The expression ―milk‖ means full cream milk or partially or completely skimmed milk.

2. For the purposes of heading 0403, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3. For the purposes of heading 0405 :

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

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

4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

5. This Chapter does not cover:

(a) non-living insects, unfit for human consumption (heading 0511);

(b) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 1702);

(c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 1901 or 2106); or

(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulins (heading 3504).

6. For the purposes of heading 0410, the term ―insects‖ means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

SUB-HEADING NOTES :

1. For the purposes of sub-heading 0404 10, the expression ―modified whey‖ means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading 0405 10, the term ―butter‖ does not include dehydrated butter or ghee (sub-heading 0405 90).

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SUPPLEMENTARY NOTE :

In this Chapter, ―wild animal‖ means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0401	**MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**			
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	30%	-
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	30%	-
0401 40 00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	30%	-
0401 50 00	- Of a fat content, by weight, exceeding 10%	kg.	30%	-
0402	**MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**			
0402 10	- *In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :*			
0402 10 10	--- Skimmed Milk	kg.	60%	-
0402 10 20	--- Milk food for babies	kg.	60%	-
0402 10 90	--- Other	kg.	60%	-
	- *In powder, granules or other solid forms,of a fat content, by weight exceeding 1.5% :*			
0402 21 00	-- Not containing added sugar or other sweetening matter	kg.	60%	-
0402 29	-- *Other :*			
0402 29 10	--- Whole milk	kg.	30%	-
0402 29 20	--- Milk for babies	kg.	30%	-
0402 29 90	--- Other	kg.	30%	
	- *Other :*			
0402 91	-- *Not containing added sugar or other sweetening matter :*			
0402 91 10	--- Condensed milk	kg.	30%	-
0402 91 90	--- Other	kg.	30%	

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(1)		(2)	(3)	(4)	(5)
0402 99	--	*Other :*			
0402 99 10	---	Whole milk	kg.	30%	-
0402 99 20	---	Condensed milk	kg.	30%	-
0402 99 90	---	Other	kg.	30%	-
0403		**YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA**			
0403 20 00	-	Yogurt	kg.	30%	-
0403 90	-	*Other :*			
0403 90 10	---	Butter milk	kg.	30%	-
0403 90 90	---	Other	kg.	30%	-
0404		**WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
0404 10	-	*Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :*			
0404 10 10	---	Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	40%	-
0404 10 20	---	Whey, dry, blocks and powdered	kg.	40%	-
0404 10 90	---	Other	kg.	40%	-
0404 90 00	-	Other	kg.	40%	-
0405		**BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS**			
0405 10 00	-	Butter	kg.	40%	-
0405 20 00	-	Dairy spreads	kg.	40%	-
0405 90	-	*Other :*			
0405 90 10	---	Butter oil	kg.	40%	-
0405 90 20	---	Ghee	kg.	40%	-
0405 90 90	---	Other	kg.	40%	-
0406		**CHEESE AND CURD**			
0406 10	-	*Fresh (unripened or uncured) cheese, including whey cheese, and curd :*			
0406 10 10	---	Mozzarella cheese	kg.	30%	-
0406 10 90	---	Other	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
0406 20 00	-	Grated or powdered cheese, of all kinds	kg.	30%	-
0406 30 00	-	Processed cheese, not grated or powdered	kg.	30%	-
0406 40 00	-	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	kg.	30%	-
0406 90 00	-	Other cheese	kg.	40%	-
0407		**BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED**			
	-	*Fertilised eggs for incubation:*			
0407 11 00	- -	Of fowls of the species *Gallus domesticus*	*u*	30%	
0407 19	- -	*Other:*			
0407 19 10	---	Of ducks	u	30%	-
0407 19 90	---	Other	u	30%	-
	-	Other fresh eggs:			
0407 21 00	- -	Of fowls of the species *Gallus domesticus*	u	30%	-
0407 29 00	- -	Other	u	30%	
0407 90 00	-	Other	u	30%	-
0408		**BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**			
	-	*Egg yolks :*			
0408 11 00	--	Dried	kg.	30%	-
0408 19 00	--	Other	kg.	30%	-
	-	*Other :*			
0408 91 00	--	Dried	kg.	30%	-
0408 99 00	--	Other	kg.	30%	-
0409 00 00		**NATURAL HONEY**	kg.	60%	-
0410	-	**INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
0410 10	-	*Insects:*			
0410 10 10	---	Fresh, chilled or frozen	kg.	30%	-
0410 10 20	---	Salted, in brine, dried or smoked	kg.	30%	-
0410 10 90	---	Other	kg.	30%	-
0410 90	-	*Other:*			
0410 90 10	---	Of wild animals	kg.	30%	-
0410 90 20	---	Turtle eggs and Salanganes' nests (—birds' nests‖)	kg.	30%	-
0410 90 90	---	Other	kg.	30%	-

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CHAPTER 5

Products of animal origin, not elsewhere specified or included

NOTES :

1. This Chapter does not cover:

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

(b) hides or skins (including furskins) other than goods of heading 0505 and parings and similar waste of raw hides or skins of heading 0511 (Chapter 41 or 43);

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

(d) prepared knots or tufts for broom or brush making (heading 9603).

2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as –ivory‖.

4. Throughout the Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 0511 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

SUPPLEMENTARY NOTE :

In this Chapter, the expressions ―wild animal‖ and ―wild life‖ have the meanings respectively assigned to them in clauses (*36*) and (*37*) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
0501	**- HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR**			
0501 00	- *Human hair, unworked, whether or not washed or scoured; Waste of human hair* :			
0501 00 10	--- Human hair, unworked, whether or not washed or scoured	kg.	30%	-
0501 00 20	--- Waste of human hair	kg.	30%	-
0502	**PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR**			
0502 10	- *Pigs', hogs' or boars' bristles and hair and waste thereof*:			

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(1)		(2)	(3)	(4)	(5)
0502 10 10	---	Pigs', hogs' or boars' bristles and hair	kg.	30%	-
0502 10 20	---	Waste of pigs', hogs' or boars' bristles and hair	kg.	30%	-
0502 90	-	*Other*:			
0502 90 10	---	Badger hair and other brush making hair	kg.	30%	-
0502 90 20	---	Yak tail hair	kg.	30%	-
0502 90 90	---	Other	kg.	30%	-
0504		**GUTS, BLADDERS AND STOMACHS OF ANIMALS(OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED**			
0504 00	-	*Guts, bladders and stomachs of animals(other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:*			
0504 00 10	---	Guts of cattle for natural food casings	kg.	30%	-
0504 00 20	---	Guts of sheep and goats for natural food casings	kg.	30%	-
	---	*Guts of other animals for natural food casings* :			
0504 00 31	----	Of wild animals	kg.	30%	-
0504 00 39	----	Other	kg.	30%	-
	---	*Guts other than for natural food castings* :			
0504 00 41	----	Of wild animals	kg.	30%	-
0504 00 49	----	Other	kg.	30%	-
	---	*Bladders and stomachs* :			
0504 00 51	----	Of wild animals	kg.	30%	-
0504 00 59	----	Other	kg.	30%	-
0505		**SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS**			
0505 10	-	*Feathers of a kind used for stuffing; down :*			
0505 10 10	---	Of wild birds	kg.	30%	-
0505 10 90	---	Other	kg.	30%	-
0505 90	-	*Other:*			
0505 90 10	---	Peacock tail and wing feather (trimmed or not)	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
	---	*Other feather (excluding for stuffing purpose) :*			
0505 90 21	----	Of wild birds	kg.	30%	-
0505 90 29	----	Other	kg.	30%	-
	---	*Powder and waste of feathers or parts of feathers*:			
0505 90 31	----	Of wild birds	kg.	30%	-
0505 90 39	----	Other	kg.	30%	-
	---	*Skins and other parts* :			
0505 90 91	----	Of wild birds	kg.	30%	-
0505 90 99	----	Other	kg.	30%	-
0506		**BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS**			
0506 10	-	*Ossein and bones treated with acid :*			
	---	*Bones, including horn-cores, crushed :*			
0506 10 11	----	Of wild animals	kg.	30%	-
0506 10 19	----	Other	kg.	30%	-
	---	*Bone grist :*			
0506 10 21	----	Of wild animals	kg.	30%	-
0506 10 29	----	Other	kg.	30%	-
	---	*Ossein :*			
0506 10 31	----	Of wild animals	kg.	30%	-
0506 10 39	----	Other	kg.	30%	-
	---	*Bones, horn-cones and parts thereof, not crushed :*			
0506 10 41	----	Of wild animals	kg.	30%	-
0506 10 49	----	Other	kg.	30%	-
0506 90	-	*Other :*			
	---	*Bone meal :*			
0506 90 11	----	Of wild animals	kg.	30%	-
0506 90 19	----	Other	kg.	30%	-
	---	*Other :*			
0506 90 91	----	Of wild animals	kg.	30%	-
0506 90 99	----	Other	kg.	30%	-
0507		**IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS**			
0507 10	-	*Ivory; ivory powder and waste :*			
0507 10 10	---	Ivory	kg.	30%	20%

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(1)		(2)	(3)	(4)	(5)
0507 10 20	---	Ivory powder and waste	kg.	30%	20%
0507 90	-	*Other :*			
0507 90 10	---	Hoof meal	kg.	30%	-
0507 90 20	---	Horn meal	kg.	30%	-
0507 90 30	---	Hooves, claws, nails and beaks	kg.	30%	-
0507 90 40	---	Antlers	kg.	30%	-
0507 90 50	---	Buffalo horns	kg.	30%	-
0507 90 60	---	Tortoise-shell	kg.	30%	-
0507 90 70	---	Claws and waste of tortoise shell	kg.	30%	-
0507 90 90	---	Other	kg.	30%	-
0508		**CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF**			
0508 00	-	*Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof :*			
0508 00 10	---	Coral	kg.	30%	-
0508 00 20	---	Chanks	kg.	30%	-
0508 00 30	---	Cowries	kg.	30%	-
0508 00 40	---	Cuttlefish bones	kg.	30%	-
0508 00 50	---	Shells	kg.	30%	-
0508 00 90	---	Other	kg.	30%	-
0510		**AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED**			
0510 00	-	*Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved :*			
0510 00 10	---	Bezoar, cow *(goolochan)*	kg.	30%	-

(1)		(2)	(3)	(4)	(5)
0510 00 20	---	Ox Gallstone	kg.	30%	-
0510 00 30	---	Placenta, frozen	kg.	30%	-
	---	*Other* :			
0510 00 91	----	Of wild animals	kg.	30%	-
0510 00 99	----	Other	kg.	30%	-
0511		**ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION**			
0511 10 00	-	Bovine semen	kg.	30%	-
	-	*Other :*			
0511 91	--	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :			
0511 91 10	---	Fish nails	kg.	30%	-
0511 91 20	---	Fish tails	kg.	30%	-
0511 91 30	---	Other fish waste	kg.	30%	-
0511 91 40	---	Artemia cyst	kg.	5%	-
0511 91 90	---	Other	kg.	30%	-
0511 99	--	*Other :*			
0511 99 10	---	Silkworm pupae	kg.	30%	-
	---	*Sinews and tendons :*			
0511 99 21	----	Of wild life	kg.	30%	-
0511 99 29	----	Other	kg.	30%	-
	---	*Other :*			
0511 99 91	----	Frozen semen, other than bovine; bovine embryo	kg.	30%	-
0511 99 92	----	Of wild life	kg.	30%	-
0511 99 99	----	Other	kg.	30%	-

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SECTION II

VEGETABLE PRODUCTS

NOTE :

In this Section, the term ―pellets‖ means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 (percent) by weight.

CHAPTER 6

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

NOTES :

1. Subject to the second part of heading 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

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2. Any reference in heading 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 9701.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
0601		**BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212**			
0601 10 00	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg.	10%	-
0601 20	-	*Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots* :			
0601 20 10	---	Bulbs, horticultural	kg.	10%	-
	---	*Chicory plants and roots* :			
0601 20 21	----	Plants	kg.	10%	-
0601 20 22	----	Roots	kg.	10%	-
0601 20 90	---	Other	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
0602		**OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN**			
0602 10 00	-	Unrooted cuttings and slips	kg.	10%	-
0602 20	-	*Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts* :			
0602 20 10	---	Edible fruit or nut trees, grafted or not	kg.	10%	-
0602 20 20	---	Cactus	kg.	10%	-
0602 20 90	---	Other	kg.	10%	-
0602 30 00	-	Rhododendrons and azaleas, grafted or not	kg.	10%	-
0602 40 00	-	Roses, grafted or not	kg.	10%	-
0602 90	-	*Other*:			
0602 90 10	---	Mushroom spawn	kg.	10%	-
0602 90 20	---	Flowering plants (excluding roses and rhododendrons)	kg.	10%	-
0602 90 30	---	Tissue culture plant	kg.	10%	-
0602 90 90	---	Other	kg.	10%	-
0603		**CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED**			
	-	Fresh:			
0603 11 00	--	Roses	kg.	60%	-
0603 12 00	--	Carnations	kg.	60%	-
0603 13 00	--	Orchids	kg.	60%	-
0603 14 00	--	Chrysanthemums	kg.	60%	-
0603 15 00	--	Lilies (Lilium Spp.)	kg.	60%	-
0603 19 00	--	Other	kg.	60%	-
0603 90 00	-	Other	kg.	60%	-
0604		**FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED**			
0604 20 00	-	Fresh	kg.	30%	-
0604 90 00	-	Other	kg.	30%	-

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CHAPTER 7

Edible vegetables and certain roots and tubers

NOTES :

1. This Chapter does not cover forage products of heading 1214.

2. In headings 0709, 0710, 0711 and 0712, the word ―vegetables‖ includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than :

(a) dried leguminous vegetables, shelled (heading 0713);

(b) sweet corn in the forms specified in headings 1102 to 1104;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);

(d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

5. Heading 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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Supplementary Note:

(1) (a) For the purposes of this Chapter, ―Rose Onion‖ refers to a variety of onion defined and recognised by the Geographical Indication (GI) Registry against the GI no. 212 under the Geographical Indication of Goods (Registration and Protection) Act, 1999 (48 of 1999).

(b) Produced/cultivated by a person certified/recognised and mentioned as a user in the Geographical Indication Registry against the said GI no.212‖;

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0701	**POTATOES, FRESH OR CHILLED**			
0701 10 00	- Seed	kg.	30%	20%
0701 90 00	- Other	kg.	30%	20%
0702 00 00	**TOMATOES, FRESH OR CHILLED**	kg.	30%	20%
0703	**ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED**			
0703 10	- *Onions and shallots:*			
	--- *Onions:*			
0703 10 11	---- Rose onion	kg.	30%	20%
0703 10 19	---- Other	kg.	30%	20%
0703 10 20	--- Shallots	kg.	30%	20%
0703 20 00	- Garlic	kg.	100%	90%
0703 90 00	- Leeks and other alliaceous vegetables	kg.	30%	20%

0704		**CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED**			
0704 10 00	-	Cauliflowers and broccoli	kg.	30%	20%
0704 20 00	-	Brussels sprouts	kg.	30%	20%
0704 90 00	-	Other	kg.	30%	20%

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(1)		(2)	(3)	(4)	(5)
0705		**LETTUCE (*LACTUCASATIVA*) AND CHICORY (*CICHORIUM SPP.*), FRESH OR CHILLED**			
	-	*Lettuce:*			
0705 11 00	--	Cabbage lettuce (head lettuce)	kg.	30%	20%
0705 19 00	--	Other	kg.	30%	20%
	-	*Chicory :*			
0705 21 00	--	Witloof chicory *(Cichorium intybus var. foliosum)*	kg.	30%	20%
0705 29 00	--	Other	kg.	30%	20%
0706		**CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED**			
0706 10 00	-	Carrots and turnips	kg.	30%	20%
0706 90	-	*Other :*			
0706 90 10	---	Horse radish	kg.	30%	20%
0706 90 20	---	Other Radish	kg.	30%	20%
0706 90 30	---	Salad beetroot	kg.	30%	20%
0706 90 90	---	Other	kg.	30%	20%
0707 00 00		**CUCUMBERS OR GHERKINS, FRESH OR CHILLED**	kg.	30%	20%
0708		**LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED**			
0708 10 00	-	Peas (*Pisum sativum*)	kg.	30%	20%
0708 20 00	-	Beans *(Vigna spp., Phaseolus spp.)*	kg.	30%	20%
0708 90 00	-	Other leguminous vegetables	kg.	30%	20%
0709		**OTHER VEGETABLES, FRESH OR CHILLED**			
0709 20 00	-	Asparagus	kg.	30%	20%
0709 30 00	-	Aubergines *(egg-plants)*	kg.	30%	20%
0709 40 00	-	Celery other than celeraic	kg.	30%	20%
	-	*Mushrooms and truffles:*			
0709 51 00	--	Mushrooms of the genus agaricus	kg.	30%	20%
0709 52 00	--	Mushrooms of the genus *Boletus*	kg.	30%	20%
0709 53 00	--	Mushrooms of the genus *Cantharellus*	kg.	30%	20%
0709 54 00	--	Shiitake (*Lentinus edodes*)	kg.	30%	20%
0709 55 00	--	Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum*)	kg.	30%	20%
0709 56 00	--	Truffles (*Tuber spp.*)	kg.	30%	20%
0709 59 00	--	Other	kg.	30%	20%
0709 60	-	*Fruits of the genus Capsicum or of the genus Pimenta :*			
0709 60 10	---	Green chilly	kg.	30%	20%
0709 60 90	---	Other	kg.	30%	20%
0709 70 00	-	Spinach, New Zealand spinach and orache spinach *(garden spinach)*	kg.	30%	20%
	-	*Other :*			
0709 91 00	--	Glove artichokes	kg.	30%	20%

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0709 92 00	--	Olives	kg.	30%	20%
0709 93	--	Pumpkins, squash and gourds (Cucurbita spp.):			
0709 93 10	---	Pumpkins	kg.	30%	20%
0709 93 20	---	Squash	kg.	30%	20%
0709 93 30	---	Bitter gourd	kg.	30%	20%
0709 93 40	---	Bottle gourd	kg.	30%	20%
0709 93 50	---	Snake gourd	kg.	30%	20%
0709 93 60	---	Coccinia (Kundru)	kg.	30%	20%
0709 93 90	---	Other	kg.	30%	20%
0709 99	--	Other :			
0709 99 10	---	Green Pepper	kg.	30%	20%
0709 99 30	---	Okra/lady finger (Bhindi)	kg.	30%	20%
0709 99 90	---	Other	kg.	30%	20%
0710		**VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN**			
0710 10 00	-	Potatoes	kg.	30%	20%
	-	*Leguminous vegetables, shelled or unshelled:*			
0710 21 00	--	Peas *(Pisum sativum)*	kg.	30%	20%
0710 22 00	--	Beans (*Vigna spp., Phaseolus spp.*)	kg.	30%	20%
0710 29 00	--	Other	kg.	30%	20%
0710 30 00	-	Spinach, New Zealand spinach and orache spinach *(garden spinach)*	kg.	30%	20%
0710 40 00	-	Sweet corn	kg.	30%	20%
0710 80	-	*Other vegetables:*			
0710 80 10	---	Terragon	kg.	30%	20%
0710 80 90	---	Other	kg.	30%	20%
0710 90 00	-	Mixtures of vegetables	kg.	30%	20%
0711		**VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION**			
0711 20 00	-	Olives	kg.	30%	20%
0711 40 00	-	Cucumbers and gherkins	kg.	30%	20%
	-	*Mushrooms and truffles:*			
0711 51 00	--	Mushrooms of the gensus *agaricus*	kg.	30%	20%
0711 59 00	--	Other	kg.	30%	20%
0711 90	-	*Other vegetables; mixtures of vegetables:*			
0711 90 10	---	Green pepper in brine	kg.	30%	20%
0711 90 20	---	Assorted canned vegetables	kg.	30%	20%
0711 90 90	---	Other	kg.	30%	20%
0712		**DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED**			

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(1)		(2)	(3)	(4)	(5)
0712 20 00	-	Onions	kg.	30%	20%
	-	*Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:*			
0712 31 00	--	Mushrooms of the genus lgaricus	kg.	30%	20%
0712 32 00	--	Wood ears *(Auricularia spp.)*	kg.	30%	20%
0712 33 00	--	Jelly fungi *(Tremella spp.)*	kg.	30%	20%
0712 34 00	--	Shiitake (*Lentinus edodes*)	kg.	30%	20%
0712 39 00	--	Other	kg.	30%	20%
0712 90	-	*Other vegetables; mixtures of vegetables:*			
0712 90 10	---	Asparagus	kg.	30%	20%
0712 90 20	---	Dehydrated garlic powder	kg.	30%	20%
0712 90 30	---	Dehydrated garlic flakes	kg.	30%	20%
0712 90 40	---	Dried garlic	kg.	30%	20%
0712 90 50	---	Marjoram, Oregano	kg.	30%	20%
0712 90 60	---	Potatoes	kg.	30%	20%
0712 90 90	---	Other	kg.	30%	20%
0713		**DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT**			
0713 10	-	Peas (Pisum sativum):			
0713 10 10	---	Yellow peas	kg.	50%	40%
0713 10 20	---	Green peas	kg.	50%	40%
0713 10 90	---	Other	kg.	50%	40%
0713 20	-	Chickpeas (*garbanzos*):			
0713 20 10	---	Kabuli chana	kg.	70 %	20 %
0713 20 20	---	Bengal gram (desi chana)	kg.	70 %	20 %
0713 20 90	---	Other	kg.	70 %	20 %
	-	*Beans (Vigna spp., Phaseolus spp.):*			
0713 31	--	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek			
0713 31 10	---	Beans of the species Vigna mungo (L.) Hepper	kg.	30%	20%
0713 31 90	---	Beans of the species Vigna radiata (L.) Wilczek	kg.	30%	20%
0713 32 00	--	Small red (Adzuki) beans (*Phaseolus or Vigna angularis*)	kg.	30%	20%
0713 33 00	--	Kidney beans, including white pea beans (*Phaseolus vulgaris)*	kg.	30%	20%
0713 34 00	--	Bambara beans *(Vigna subterranea or Voandzeia subterranea)*	kg.	40%	20%
0713 35 00	--	Cow peas *(Vigna unguiculata)*	kg.	30%	20%
0713 39	--	*Other :*			
0713 39 10	---	Guar seeds	kg.	30%	20%
0713 39 90	---	Other	kg.	30%	20%
0713 40 00	-	Lentils	kg.	50%	20%
0713 50 00	-	Broad beans *(Vicia faba var major)* and horse beans *(Vicia faba var equina, Vicia faba var minor)*	kg.	30%	20%

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(1)		(2)	(3)	(4)	(5)
0713 60 00	-	Pigeon peas *(Cajanus cajan)*	kg.	30%	20%
0713 90	-	*Other :*			
0713 90 10	---	Split	kg.	30%	20%
0713 90 90	---	Other	kg.	30%	20%
0714		**MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH**			
0714 10 00	-	Manioc (cassava)	kg.	30%	20%
0714 20 00	-	Sweet potatoes	kg.	30%	20%
0714 30 00	-	Yams *(Dioscorea spp.)*	kg.	30%	20%
0714 40 00	-	Taro *(Colocasia spp.)*	kg.	30%	20%
0714 50 00	-	Yautia *(Xanthosoma spp.)*	kg.	30%	20%
0714 90	-	*Other:*			
0714 90 10	---	Sago pith	kg.	30%	20%
0714 90 90	---	Other	kg.	30%	20%

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CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES :

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

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

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

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

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

4. Heading 0812 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
0801	**COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED**			
	- *Coconuts :*			
0801 11 00	-- Desiccated	kg.	70%	60%
0801 12	-- *In the inner shell (endocarp) :*			
0801 12 10	--- Fresh	kg.	70%	60%
0801 12 20	--- Dried	kg.	70%	60%
0801 12 90	--- Other	kg.	70%	60%
0801 19	-- *Other:*			
0801 19 10	--- Fresh	kg.	70%	60%
0801 19 20	--- Dried	kg.	70%	60%
0801 19 90	--- Other	kg.	70%	60%
	- *Brazil nuts :*			
0801 21 00	-- In shell	kg.	30%	20%
0801 22 00	-- Shelled	kg.	30%	20%
	- *Cashew nuts :*			
0801 31 00	-- In shell	kg.	2.5%	Free
0801 32	-- *Shelled :*			
0801 32 10	--- Cashew kernel, broken	kg.	30%	20%
0801 32 20	--- Cashew kernel, whole	kg.	30%	20%
0801 32 90	--- Other	kg.	30%	20%

(1)		(2)	(3)	(4)	(5)
0802		**OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED**			
	-	*ALMONDS:*			
0802 11 00	--	In shell	kg.	Rs. 42 per kg.	Rs. 30 per kg.
0802 12 00	--	Shelled	kg.	Rs. 120 per kg.	Rs. 95 per kg.
	-	*Hazelnuts or filberts (Corylus spp.):*			
0802 21 00	--	In shell	kg.	30%	20%
0802 22 00	--	Shelled	kg.	30%	20%
	-	*Walnuts :*			
0802 31 00	--	In shell	kg.	120%	20%
0802 32 00	--	Shelled	kg.	100%	20%
	-	Chestnuts *(Castanea spp.)*			
0802 41 00	--	In shell	kg.	30%	20%
0802 42 00	--	Shelled	kg.	30%	20%
	-	Pistachios :			
0802 51 00	--	In shell	kg.	10%	20%
0802 52 00	--	Shelled	kg.	10%	20%
	-	*Macadamia nuts:*			
0802 61 00	--	In shell	kg.	30%	20%
0802 62 00	--	Shelled	kg.	30%	20%
0802 70 00	-	Kola nuts (Cola Spp.)	kg.	30%	20%
0802 80	-	*Areca nuts :*			
0802 80 10	---	Whole	kg.	100%	90%
0802 80 20	---	Split	kg.	100%	90%
0802 80 30	---	Ground	kg.	100%	90%
0802 80 90	---	Other	kg.	100%	90%
	-	*Other:*			
0802 91 00	--	Pine nuts, in shell	kg.	100%	90%
0802 92 00	--	Pine nuts, shelled	kg.	100%	90%
0802 99 00	--	Other	kg.	100%	90%
0803		**BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED**			
0803 10	-	Plantains			
0803 10 10	---	Curry plantain	kg.	30%	20%
0803 10 90	---	Other	kg.	30%	20%
0803 90	-	Other :			
0803 90 10	---	Bananas, Fresh	kg.	30%	20%
0803 90 90	---	Other	kg.	30%	20%
0804		**DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DRIED**			
0804 10	-	*Dates :*			
0804 10 10	---	Fresh *(excluding wet dates)*	kg.	30%	20%
0804 10 20	---	Soft *(khayzur or wet dates)*	kg.	20%	20%
0804 10 30	---	Hard *(chhohara or kharek)*	kg.	20%	20%

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(1)		(2)	(3)	(4)	(5)
0804 10 90	---	Other	kg.	30%	20%
0804 20	-	*Figs :*			
0804 20 10	---	Fresh	kg.	30%	20%
0804 20 90	---	Other	kg.	30%	20%
0804 30 00	-	Pineapples	kg.	30%	20%
0804 40 00	-	Avocados	kg.	30%	20%
0804 50	-	*Guavas, mangoes and mangosteens:*			
0804 50 10	---	Guavas, fresh or dried	kg.	30%	20%
	---	Mangoes, fresh:			
0804 50 21	----	Alphonso (Hapus)	kg.	30%	20%
0804 50 22	----	Banganapalli	kg.	30%	20%
0804 50 23	----	Chausa	kg.	30%	20%
0804 50 24	----	Dasheri	kg.	30%	20%
0804 50 25	----	Langda	kg.	30%	20%
0804 50 26	----	Kesar	kg.	30%	20%
0804 50 27	----	Totapuri	kg.	30%	20%
0804 50 28	----	Mallika	kg.	30%	20%
0804 50 29	----	Other	kg.	30%	20%
0804 50 30	---	Mangoes, sliced dried	kg.	30%	20%
0804 50 40	---	Mango pulp	kg.	30%	20%
0804 50 90	---	Other	kg.	30%	20%
0805		**CITRUS FRUIT, FRESH OR DRIED**			
0805 10 00	-	Oranges	kg.	30%	30%
	-	*Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:*			
0805 21 00	--	Mandarins (including tangerines and satsumas)	kg.	30%	-
0805 22 00	--	Clementines	kg.	30%	-
0805 29 00	--	Other	kg.	30%	-
0805 40 00	-	Grapefruit and pomelos	kg.	25%	15%
0805 50 00	-	Lemon *(Citrus limon, Citrus limonum)* and limes *(Citrus aurantifolia, Citrus latifolia)*	kg.	30%	30%
0805 90 00	-	Other	kg.	30%	20%
0806		**GRAPES, FRESH OR DRIED**			
0806 10 00	-	Fresh	kg.	30%	30%
0806 20	-	*Dried :*			
0806 20 10	---	Raisins	kg.	100%	95%
0806 20 90	---	Other	kg.	100%	95%
0807		**MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH**			
	-	*Melons (including watermelons) :*			
0807 11 00	--	Water melons	kg.	30%	20%
0807 19	--	Other:			

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(1)		(2)	(3)	(4)	(5)
0807 19 10	---	Musk melons	kg.	30%	20%
0807 19 90	---	Other	kg.	30%	20%
0807 20 00	-	Papaws *(papayas)*	kg.	30%	20%
0808		**APPLES, PEARS AND QUINCES, FRESH**			
0808 10 00	-	Apples	kg.	50%	40%
0808 30 00	-	Pears	kg.	30%	25%
0808 40 00	-	Quinces	kg.	30%	25%
0809		**APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH**			
0809 10 00	-	Apricots	kg.	30%	20%
	-	Cherries:			
0809 21 00	--	Sour cherries (Prunus cerasus)	kg.	30%	20%
0809 29 00	--	Other	kg.	30%	20%
0809 30 00	-	Peaches, including nectarine	kg.	30%	20%
0809 40 00	-	Plums and sloes	kg.	25%	15%
0810		**OTHER FRUIT, FRESH**			
0810 10 00	-	Strawberries	kg.	30%	20%
0810 20 00	-	Raspberries, blackberries, mulberries and loganberries	kg.	30%	20%
0810 30 00	-	Black, white or red currants and gooseberries	kg.	30%	20%
0810 40 00	-	Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg.	30%	20%
0810 50 00	-	Kiwi fruit	kg.	30%	20%
0810 60 00	-	Durians	kg.	30%	20%
0810 70 00	-	Persimmons	kg.	30%	20%
0810 90	-	*Other :*			
0810 90 10	---	Pomegranates	kg.	30%	20%
0810 90 20	---	Tamarind, fresh	kg.	30%	20%
0810 90 30	---	Sapota *(chico)*	kg.	30%	20%
0810 90 40	---	Custard-apple *(Ata)*	kg.	30%	20%
0810 90 50	---	Bore	kg.	30%	20%
0810 90 60	---	Lichi	kg.	30%	20%
0810 90 90	---	Other	kg.	30%	20%
0811		**FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**			
0811 10	-	*Strawberries :*			
0811 10 10	---	Containing added sugar	kg.	30%	20%
0811 10 20	---	Not containing added sugar	kg.	30%	20%
0811 10 90	---	Other	kg.	30%	20%

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(1)		(2)	(3)	(4)	(5)
0811 20	-	*Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries :*			
0811 20 10	---	Containing added sugar	kg.	30%	20%
0811 20 20	---	Not containing added sugar	kg.	30%	20%
0811 20 90	---	Other	kg.	30%	20%
0811 90	-	*Other :*			
0811 90 10	---	Containing added sugar	kg.	30%	20%
0811 90 90	---	Other	kg.	30%	20%
0812		**FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION**			
0812 10 00	-	Cherries	kg.	30%	20%
0812 90	-	*Other :*			
0812 90 10	---	Mango slices in brine	kg.	30%	20%
0812 90 90	---	Other	kg.	30%	20%
0813		**FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIEDFRUITS OF THIS CHAPTER**			
0813 10 00	-	Apricots	kg.	30%	20%
0813 20 00	-	Prunes	kg.	25%	15%
0813 30 00	-	Apples	kg.	30%	20%
0813 40	-	*Other fruit:*			
0813 40 10	---	Tamarind, dried	kg.	30%	20%
0813 40 20	---	Singoda whole (water nut)	kg.	30%	20%
0813 40 90	---	Other	kg.	30%	20%
0813 50	-	*Mixtures of nuts or dried fruits of this Chapter:*			
0813 50 10	---	Mixtures of nuts	kg.	30%	20%
0813 50 20	---	Mixtures of dried fruits	kg.	30%	20%
0814 00 00		**PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS**	kg.	30%	20%

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CHAPTER 9

Coffee, tea, mate and spices

NOTES :

1. Mixtures of the products of headings 0904 to 0910 are to be classified as follows:

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

(b) mixtures of two or more of the products of different headings are to be classified in heading 0910.

The addition of other substances to the products of headings 0904 to 0910 [or to the mixtures referred to in paragraph (*a*) or (*b*) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those heading. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

SUPPLEMENTARY NOTES :

(1) Heading 0901 includes coffee in powder form.

(2) ―Spice‖ means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as ―masalas‖.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
0901	**COFFEE, WHETHER OR NOT ROASTED OR DACAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION**			
	- *Coffee, not roasted :*			
0901 11	-- *Not decaffeinated :*			
	--- *Arabica plantation :*			
0901 11 11	---- A Grade	kg.	100%	100% less 13 paise per kg.
0901 11 12	---- B Grade	kg.	100%	100% less 13 paise per kg.

(1)	(2)	(3)	(4)	(5)
0901 11 13	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 19	---- Other	kg.	100%	100% less 13 paise per kg.
	--- *Arabica cherry* :			
0901 11 21	---- AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 22	---- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 23	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 24	---- B/B/B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 29	---- Other	kg.	100%	100% less 13 paise per kg.
	--- *Rob Parchment* :			
0901 11 31	---- AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 32	---- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 33	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 39	---- Other	kg.	100%	100% less 13 paise per kg.
	--- *Rob cherry :*			
0901 11 41	---- AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 42	---- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 43	---- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 44	---- B/B/B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 45	---- Bulk	kg.	100%	100% less 13 paise per kg.
0901 11 49	---- Other	kg.	100%	100% less 13 paise per kg.
0901 11 90	--- Other	kg.	100%	100% less 13 paise per kg.
0901 12 00	-- Decaffeinated	kg.	100%	100% less13 paise per kg.
	- *Coffee, roasted :*			
0901 21	-- *Not decaffeinated :*			
0901 21 10	--- In bulk packing	kg.	100%	100% less 13 paise per kg.

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(1)		(2)	(3)	(4)	(5)
0901 21 90	---	Other	kg.	100%	100% less 13 paise per kg.
0901 22	--	*Decaffeinated* :			
0901 22 10	---	In bulk packing	kg.	100%	100% less 13 paise per kg.
0901 22 90	---	Other	kg.	100%	100% less 13 paise per kg.
0901 90	-	*Other:*			
0901 90 10	---	Coffee husks and skins	kg.	100%	100% less 13 paise per kg.
0901 90 20	---	Coffee substitutes containing coffee	kg.	100%	100% less 13 paise per kg.
0901 90 90	---	Other	kg.	100%	100% less 13 paise per kg.
0902		**TEA, WHETHER OR NOT FLAVOURED**			
0902 10	-	*Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :*			
0902 10 10	---	Content not exceeding 25 g .	kg.	100%	100% less 26 paise per kg.
0902 10 20	---	Content exceeding 25 g. but not exceeding 1 kg.	kg.	100%	100% less 26 paise per kg.
0902 10 30	---	Content exceeding 1 kg. but not exceeding 3 kg.	kg.	100%	100% less 26 paise per kg.
0902 10 90	---	Other	kg.	100%	100% less 26 paise per kg.
0902 20	-	*Other green tea (not fermented):*			
0902 20 10	---	Green tea in packets with contents exceeding 3 kg. but not exceeding 20 kg.	kg.	100%	100% less 26 paise per kg.
0902 20 20	---	Green tea in bulk	kg.	100%	100% less 26 paise per kg.
0902 20 30	---	Green tea agglomerated in forms such as ball, brick and tablets	kg.	100%	100% less 26 paise per kg.
0902 20 40	---	Green tea waste	kg.	100%	100% less 26 paise per kg.
0902 20 90	---	Other	kg.	100%	100% less 26 paise per kg.
0902 30	-	*Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.* :			
0902 30 10	---	Content not exceeding 25 g.	kg.	100%	100% less 26 paise per kg.
0902 30 20	---	Content exceeding 25 g. but not exceeding 1 kg.	kg.	100%	100% less 26 paise per kg.
0902 30 30	---	Content exceeding 1 kg. but not exceeding 3 kg.	kg.	100%	100% less 26 paise per kg.

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(1)		(2)	(3)	(4)	(5)
0902 30 90	---	Other	kg.	100%	100% less 26 paise per kg.
0902 40	-	*Other black tea (fermented) and other partly fermented tea :*			
0902 40 10	---	Content exceeding 3 kg. but not exceeding 20 kg.	kg.	100%	100% less 26 paise per kg.
0902 40 20	---	Black tea, leaf in bulk	kg.	100%	100% less 26 paise per kg.
0902 40 30	---	Black tea, dust in bulk	kg.	100%	100% less 26 paise per kg.
0902 40 40	---	Tea bags	kg.	100%	100% less 26 paise per kg.
0902 40 50	---	Black tea, agglomerated in forms such as ball, brick and tablets	kg.	100%	100% less 26 paise per kg.
0902 40 60	---	Black tea, waste	kg.	100%	100% less 26 paise per kg.
0902 40 90	---	Other	kg.	100%	100% less 26 paise per kg.
0903 00 00		**MATE**	kg.	30%	30% less 26 paise per kg.
0904		**PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUNDFRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA**			
	-	*Pepper :*			
0904 11	--	*Neither crushed nor ground:*			
0904 11 10	---	Pepper, long	kg.	30%	62.5%
0904 11 20	---	Light black pepper	kg.	70%	62.5%
0904 11 30	---	Black pepper, garbled	kg.	70%	62.5%
0904 11 40	---	Black pepper ungarbled	kg.	70%	62.5%
0904 11 50	---	Green pepper, dehydrated	kg.	70%	62.5%
0904 11 60	---	Pepper pinheads	kg.	70%	62.5%
0904 11 70	---	Green pepper, frozen or dried	kg.	70%	62.5%
0904 11 80	---	Pepper other than green, frozen	kg.	70%	62.5%
0904 11 90	---	Other	kg.	70%	62.5%
0904 12 00	--	Crushed or ground	kg.	70%	62.5%
	-	*Fruits of the genus Capsicum or of the genus Pimenta:*			
0904 21	--	Dried, neiher crushed nor ground:			
0904 21 10	---	Of genus Capsicum	kg.	70%	-
0904 21 20	---	Of genus Pimenta	kg.	70%	-
0904 22	--	Crushed or ground :	kg.	70%	-
	---	Of genus Capsicum :			
0904 22 11	----	Chilly Power	kg.	70%	-

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(1)		(2)	(3)	(4)	(5)
0904 22 19	----	Other	kg.	70%	-
	---	Of genus Pimenta :			
0904 22 21	----	Powder	kg.	70%	-
0904 22 29	----	Other	kg.	70%	-
0905		**VANILLA**			
0905 10 00	-	*Neither crushed nor ground*	kg.	30%	-
0905 20 00	-	Crushed or ground	kg.	30%	-
0906		**CINNAMON AND CINNAMON-TREE FLOWERS**			
	-	*Neither crushed nor ground:*			
0906 11	--	Cinnamon (Cinnamomum Zeylanicum Blume)			
0906 11 10	---	Cinnamon bark	kg.	30%	22.5%
0906 11 20	---	Cinnamon tree flowers	kg.	30%	22.5%
0906 11 90	---	Other	kg.	30%	22.5%
0906 19	--	Other:			
0906 19 10	-	cassia	kg.	30%	22.5%
0906 19 90	-	other	kg.	30%	22.5%
0906 20 00	-	Crushed or ground	kg.	30%	22.5%
0907		**CLOVES (WHOLE FRUIT, CLOVES AND STEMS)**			
0907 10	-	Neither crushed nor ground :			
0907 10 10	---	Extracted	kg.	35%	62.5%
0907 10 20	---	Not Extracted (other than stem)	kg.	35%	62.5%
0907 10 30	---	Stem	kg.	35%	62.5%
0907 10 90	---	Other	kg.	35%	62.5%
0907 20 00	-	Crushed or ground	kg.	35%	62.5%
0908		**NUTMEG, MACE AND CARDAMOMS**			
	-	*Nutmeg :*			
0908 11	--	Neither crushed nor ground :			
0908 11 10	---	In shell	kg.	30%	22.5%
0908 11 20	---	Shelled	kg.	30%	22.5%
0908 12 00	--	Crushed or ground	kg.	30%	22.5%
	-	Mace :			
0908 21 00	--	Neither crushed nor ground	kg.	30%	-
0908 22 00	--	Crushed or ground	kg.	30%	-
	-	Cardamoms :			
0908 31	--	Neither crushed nor ground :			
0908 31 10	---	Large (amonum)	kg.	70%	62.5%
0908 31 20	---	Small (ellettaria), alleppey green	kg.	70%	62.5%
0908 31 30	---	Small, coorge green	kg.	70%	62.5%

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(1)		(2)	(3)	(4)	(5)
0908 31 40	---	Small, bleached, half bleached or bleachable	kg.	70%	62.5%
0908 31 50	---	Small, mixed	kg.	70%	62.5%
0908 31 90	---	Other	kg.	70%	62.5%
0908 32	--	Crushed or ground :			
0908 32 10	---	Powder	kg.	70%	62.5%
0908 32 20	---	Small cardamom seeds	kg.	70%	62.5%
0908 32 30	---	Cardamom husk			
0908 32 90	---	Other	kg.	70%	62.5%
0909		**SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES**			
	-	Seeds of coriander :			
0909 21	--	*Neither crushed nor ground :*			
0909 21 10	---	Of seed quality	kg.	30%	-
0909 21 90	---	Other	kg.	30%	-
0909 22 00	--	Crushed or ground	kg.	30%	-
	-	*Seeds of cumin :*			
0909 31	--	Neither crushed nor ground :			
	---	Cumin, black :			
0909 31 11	----	Of seed quality	kg.	30%	-
0909 31 19	----	Other	kg.	30%	-
	---	Cumin, other than black :			
0909 31 21	----	Of seed quality	kg.	30%	-
0909 31 29	----	Other	kg.	30%	-
0909 32 00	--	Crushed or ground	kg.	30%	-
	-	*Seeds of anise, badian, caraway or fennel; juniper berries :*			
0909 61	--	*Neither crushed nor ground :*			
	---	Seeds of anise :			
0909 61 11	----	Of seed quality	kg.	30%	-
0909 61 19	----	Other	kg.	30%	-
	---	Seeds of badian :			
0909 61 21	----	Of seed quality	kg.	30%	-
0909 61 29	----	Other	kg.	30%	-
	---	*Seeds of caraway or fennel :*			
0909 61 31	----	Of seed quality	kg.	30%	-
0909 61 39	----	Other	kg.	30%	-
	---	*Juniper berries :*			
0909 61 41	----	Of seed quality	kg.	30%	-
0909 61 49	----	Other	kg.	30%	-
0909 62	--	*Crushed or ground :*			
0909 62 10	---	Anise	kg.	30%	-
0909 62 20	---	Badian	kg.	30%	-
0909 62 30	---	Caraway or fennel	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
0909 62 40	---	Juniper berries	kg.	30%	-
0910		**GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES**			
	-	**GINGER:**			
0910 11	--	Neither crushed nor ground:			
0910 11 10	---	Fresh	Kg.	30%	-
0910 11 20	---	Dried, unbleached	kg.	30%	-
0910 11 30	---	Dried, bleached	kg.	30%	-
0910 11 90	---	Other	kg.	30%	-
0910 12	--	*Crushed or ground:*			
0910 12 10	---	Powder	kg.	30%	-
0910 12 90	---	Other	kg.	30%	-
0910 20	-	*Saffron :*			
0910 20 10	---	Saffron stigma	kg.	30%	-
0910 20 20	---	Saffron stamen	kg.	30%	-
0910 20 90	---	Other	kg.	30%	-
0910 30	-	*Turmeric (Curcuma):*			
0910 30 10	---	Fresh	kg.	30%	-
0910 30 20	---	Dried	kg.	30%	-
0910 30 30	---	Powder	kg.	30%	-
0910 30 90	---	Other	kg.	30%	-
	-	*Other spices :*			
0910 91 00	--	Mixtures referred to in Note 1(b) to this Chapter	kg.	30%	-
0910 99	--	*Other :*			
	---	*Seed :*			
0910 99 11	----	Celery	kg.	30%	-
0910 99 12	----	Fenugreek	kg.	30%	-
0910 99 13	----	Dill	kg.	30%	-
0910 99 14	----	Ajwain	kg.	30%	-
0910 99 15	----	Cassia torea	kg.	30%	-
0910 99 19	----	Other	kg.	30%	-
	---	*Powder :*			
0910 99 21	----	Cassia	kg.	30%	-
0910 99 23	----	Celery	kg.	30%	-
0910 99 24	----	Fenugreek	kg.	30%	-
0910 99 25	----	Dill	kg.	30%	-
0910 99 26	----	Poppy	kg.	30%	-
0910 99 27	----	Mustard	kg.	30%	-
0910 99 29	----	Other	kg.	30%	-
0910 99 30	---	Husk	kg.	30%	-
0910 99 90	---	Other	kg.	30%	-

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CHAPTER 10

Cereals

NOTES :

1. (*a*) The products specified in the headings of this Chapter are to be classified in those headings onlyif grains are present, whether or not in the ear or on the stalk.

(b) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate thesaponin, but which has not undergone any other processes, remains classified in heading 1008.

2. Heading 1005 does not cover sweet corn (Chapter 7).

SUB-HEADING NOTE :

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

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
1001	**WHEAT AND MESLIN**			
	- Durum wheat :			
1001 11 00	- - Seed	kg.	100%	-
1001 19 00	- - Other	kg.	40%	-
	- Other :			
1001 91 00	- - Seed	kg.	100%	-
1001 99	- - Other:			
1001 99 10	- - - Wheat	kg.	40%	-
1001 99 20	- - - Meslin	kg.	100%	-
1002	**RYE**			
1002 10 00	- Seed	kg.	Free	-
1002 90 00	- Other	kg.	Free	-
1003	**BARLEY**			
1003 10 00	- Seed	kg.	Free	-
1003 90 00	- Other	kg.	Free	-
1004	**OATS**			
1004 10 00	- Seed	kg.	Free	-
1004 90 00	- Other	kg.	Free	-

(1)		(2)	(3)	(4)	(5)
1005		**MAIZE (CORN)**			
1005 10 00	-	Seed	kg.	50%	-
1005 90	-	Other:			
	---	Dent corn (Zea mays var. indenta):			
1005 90 11	----	Yellow	kg.	50%	-
1005 90 19	----	Other	kg.	50%	-
1005 90 20	---	Flint corn (Zea mays var. indurata)	kg.	50%	-
1005 90 30	---	Pop corn (Zea mays var. everta)	kg.	50%	-
1005 90 90	---	Other	kg.	50%	-
1006		**RICE**			
1006 10	-	*Rice in the husk (paddy or rough):*			
1006 10 10	---	Of seed quality	kg.	80%	-
1006 10 90	---	Other	kg.	80%	-
1006 20 00	-	Husked *(brown)* rice	kg.	80%	-
1006 30	-	*Semi-milled or wholly-milled rice, whether or not polished or glazed :*			
1006 30 10	---	Rice, parboiled	kg.	70%	-
1006 30 20	---	Basmati rice	kg.	70%	-
1006 30 90	---	Other	kg.	70%	-
1006 40 00	-	Broken rice	kg.	80%	-
1007		**GRAIN SORGHUM**			
1007 10 00	-	Seed	kg.	50%	-
1007 90 00	-	Other	kg.	50%	-
1008		**BUCKWHEAT MILLET AND CANARY SEEDS; OTHER CEREALS**			
1008 10	-	*Buckwheat :*			
1008 10 10	---	Of seed quality	kg.	Free	-
1008 10 90	---	Other	kg.	Free	-
	-	*Millet*			
1008 21	--	Seed:			
1008 21 10	- - -	Jawar	kg.	50%	-
1008 21 20	- - -	Bajra	kg.	50%	-
1008 21 30	- - -	Ragi	kg.	50%	-
1008 21 40	- - -	Barnyard (Echinochloa esculenta (L.))	kg.	50%	-
1008 21 50	- - -	Proso (Panicum miliaceum (L.))	kg.	50%	-
1008 21 60	- - -	Foxtail (Setaria italica (L.))	kg.	50%	-
1008 21 70	- - -	Kodo (Paspalum scrobiculatum (L.))	kg.	50%	-
1008 21 80	- - -	Little (Panicum sumatrense (L.))	kg.	50%	-
	- - -	*Other :*			
1008 21 91	- - - -	Amaranth (Amaranthus (L.))	kg.	50%	-
1008 21 99	- - - -	Other	kg.	50%	-
1008 29	- -	*Other :*			
1008 29 10	- - -	Jawar	kg.	50%	-
1008 29 20	- - -	Bajra	kg.	50%	-
1008 29 30	- - -	Ragi	kg.	50%	-
1008 29 40	- - -	Barnyard (Echinochloa esculenta (L.))	kg.	50%	-

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1008 29 50	- - -	Proso (Panicum miliaceum (L.))	kg.	50%	-
1008 29 60	- - -	Foxtail (Setaria italica (L.))	kg.	50%	-
1008 29 70	- - -	Kodo (Paspalum scrobiculatum (L.))	kg.	50%	-
1008 29 80	- - -	Little (Panicum sumatrense (L.))	kg.	50%	-
	- - -	*Other :*			
1008 29 91	- - - -	Amaranth (Amaranthus (L.))	kg.	50%	-
1008 29 99	- - - -	Other	kg.	50%	-
1008 30	-	*Canary seeds :*			
1008 30 10	- - -	of seed quality	kg.	Free	-
1008 30 90	- - -	other	kg.	Free	-
1008 40 00	-	Fonio (Digitaria spp.)	kg.	Free	-
1008 50 00	-	Quinoa (Chenopodium quinoa)	kg.	Free	-
1008 60 00	-	Triticale	kg.	Free	-
1008 90	-	other cereals:			
1008 90 10	- - -	of seed quality	kg.	Free	-
1008 90 90	- - -	other	kg.	Free	-

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CHAPTER 11

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

Notes:

1. This Chapter does not cover :
   (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
   (b) prepared flours, groats, meals or starches of heading 1901;
   (c) corn flakes or other products of heading 1904;
   (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
   (e) pharmaceutical products (Chapter 30); or
   (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (*A*) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :
   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and
   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(*B*) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

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

3. For the purposes of heading 1103, the terms ―groats‖ and ―meal‖ mean products obtained by the fragmentation of cereal grains, of which :
   (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
   (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
1101 00 00		**WHEAT OR MESLIN FLOUR**	kg.	30%	-
1102		**CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN**			
1102 20 00	-	Maize (corn) flour	kg.	30%	-
1102 90	-	Other :			
1102 90 10	- - -	Rye flour	kg.	30%	-
	---	Rice flour:			
1102 90 21	----	Brown rice flour	kg.	30%	-
1102 90 22	----	White rice flour	kg.	30%	-
1102 90 29	----	Other	kg.	30%	-
1102 90 90	---	Other	kg.	30%	-
1103		**CEREAL GROATS, MEAL AND PELLETS**			
	-	*Groats and meal :*			
1103 11	--	*Of wheat :*			
1103 11 10	---	Groat	kg.	30%	-
1103 11 20	---	Meal	kg.	30%	-
1103 13 00	--	Of maize (corn)	kg.	30%	-
1103 19 00	--	Of other cereals	kg.	30%	-
1103 20 00	-	Pellets	kg.	30%	-
1104		**CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND**			
	-	*Rolled or flaked grains :*			
1104 12 00	--	Of oats	kg.	30%	-
1104 19 00	--	Of other cereals	kg.	30%	-
	-	*Other worked grains (for example, hulled, pearled, sliced or kibbled) :*			
1104 22 00	--	Of oats	kg.	15%	-
1104 23 00	--	Of maize (corn)	kg.	30%	-
1104 29 00	--	Of other cereals	kg.	30%	-
1104 30 00	-	Germ of cereals, whole, rolled, flaked or ground	kg.	30%	-
1105		**FLOUR, MEAL, POWDER, FLAKES, GRANULES AND**			

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(1)		(2)	(3)	(4)	(5)
		PELLETS OF POTATOES			
1105 10 00	-	Flour, meal and powder	kg.	30%	-
1105 20 00	-	Flakes, granules and pellets	kg.	30%	-
1106		**FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8**			
1106 10	-	Of the dried leguminous vegetables of heading 0713			
1106 10 10	---	Guar Meal	kg.	30%	-
1106 10 90	---	Others	kg.	30%	-
1106 20	-	*Of sago or of roots or tubers of heading 0714:*			
1106 20 10	---	Of sago	kg.	30%	-
1106 20 20	---	Of manioc (cassava)	kg.	30%	-
1106 20 90	---	Of other roots and tubers	kg.	30%	-
1106 30	-	*Of the products of Chapter 8 :*			
1106 30 10	---	Of tamarind	kg.	30%	-
1106 30 20	---	Of singoda	kg.	30%	-
1106 30 30	---	Mango flour	kg.	30%	-
1106 30 90	---	Other	kg.	30%	-
1107		**MALT, WHETHER OR NOT ROASTED**			
1107 10 00	-	Not roasted	kg.	30%	-
1107 20 00	-	Roasted	kg.	30%	-
1108		**STARCHES; INULIN**			
	-	*Starches :*			
1108 11 00	--	Wheat starch	kg.	30%	-
1108 12 00	--	Maize (corn) starch	kg.	30%	-
1108 13 00	--	Potato starch	kg.	30%	-
1108 14 00	--	Manioc (cassava) starch	kg.	50%	-
1108 19	--	*Other :*			
1108 19 10	---	Sago	kg.	50%	-
1108 19 90	---	Other	kg.	50%	-
1108 20 00	-	Inulin	kg.	30%	-
1109 00 00		**WHEAT GLUTEN, WHETHER OR NOT DRIED**	kg.	30%	-

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CHAPTER 12

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

NOTES :

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as ―seeds of a kind used for sowing‖.

Heading 1209 does not, however, apply to the following even if for sowing :

(a) leguminous vegetables or sweet corn (Chapter 7);

(b) spices or other products of Chapter 9;

(c) cereals (Chapter 10); or

(d) products of headings 1201 to 1207 or 1211.

4. Heading 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 1211 does not, however, apply to :

(a) medicaments of Chapter 30;

(b) perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term ―seaweeds and other algae‖ does not include :

(a) dead single-cell micro-organisms of heading 2102;

(b) cultures of micro-organisms of heading 3002; or

(c) fertilizers of heading 3101 or 3105.

SUB-HEADING NOTE :

For the purposes of sub-heading 1205 10, the expression ―low erucic acid rape or colza seeds‖ means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
1201		**SOYA BEANS, WHETHER OR NOT BROKEN**			
1201 10 00	-	Seed	kg.	45%	20%
1201 90 00	-	Other	kg.	45%	20%
1202		**GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN**			
1202 30	-	Seed:			
1202 30 10	- - -	H. P. S.	kg.	30%	20%
1202 30 90	- --	Other	kg.	30%	20%
	-	Other:			
1202 41	- -	In shell:			
1202 41 10	- - -	H.P.S.	kg.	30%	20%
1202 41 90	- --	Other	kg.	30%	20%
1202 42	- -	Shelled, whether or not broken:			
1202 42 10	- - -	Kernels, H.P.S.	kg.	30%	20%
1202 42 20	- - -	Kernels,other	kg.	30%	20%
1202 42 90	- - -	Other	kg.	30%	20%
1203 00 00		**COPRA**	kg.	70%	60%
1204		**LINSEED, WHETHER OR NOT BROKEN**			
1204 00	-	*Linseed, whether or not broken:*			
1204 00 10	---	Of seed quality	kg.	30%	20%
1204 00 90	---	Other	kg.	30%	20%
1205		**RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN**			
1205 10 00	-	Low erucic acid rape or colza seeds	kg.	30%	20%
1205 90 00	-	Other	kg.	30%	20%
1206		**SUNFLOWER SEEDS, WHETHER OR NOT BROKEN**			
1206 00	-	*Sunflower seeds, whether or not broken:*			
1206 00 10	---	Of seed quality	kg.	30%	20%
1206 00 90	---	Other	kg.	30%	20%
1207		**OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN**			
1207 10	-	Palm nuts and kernels:			
1207 10 10	- - -	Palm nuts	kg.	30%	20%

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(1)		(2)	(3)	(4)	(5)
1207 10 90	- - -	Palm kernels	kg.	30%	20%
	-	Cotton seeds :			
1207 21 00	- -	Seed	kg.	30%	20%
1207 29 00	--	Other	kg.	30%	20%
1207 30	-	Castor oil seeds:			
1207 30 10	- - -	Of seed quality	kg.	30%	20%
1207 30 90	- --	Other	kg.	30%	20%
1207 40	-	Sesamum seeds:			
1207 40 10	- - -	Of seed quality	kg.	30%	20%
1207 40 90	- --	Other	kg.	30%	20%
1207 50	-	Mustard seeds:			
1207 50 10	- - -	Of seed quality	kg.	30%	20%
1207 50 90	- --	Other	kg.	30%	20%
1207 60	-	Safflower (Carthamus tinctorius) seeds:			
1207 60 10	- - -	Of seed quality	kg.	30%	20%
1207 60 90	- --	Other	kg.	30%	20%
1207 70	-	Melon seeds:			
1207 70 10	- - -	Of seed quality	kg.	30%	20%
1207 70 90	- - -	Other	kg.	30%	20%
	-	*Other :*			
1207 91 00	--	Poppy seeds	kg.	20%	60%
1207 99	--	*Other :*			
1207 99 10	---	Ajams	kg.	30%	20%
1207 99 20	---	Mango kernel	kg.	30%	20%
1207 99 30	---	Niger seed	kg.	30%	20%
1207 99 40	---	Kokam	kg.	30%	20%
1207 99 90	---	Other	kg.	30%	20%
1208		**FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD**			
1208 10 00	-	Of soya beans	kg.	30%	-
1208 90 00	-	Other	kg.	30%	-
1209		**SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING**			
1209 10 00	-	Sugar beet seeds	kg.	30%	-
	-	Seeds of forage plants :			
1209 21 00	- -	Lucerne (alfalfa) seeds	kg.	30%	-
1209 22 00	- -	Clover (Trifolium spp.) seeds	kg.	30%	-
1209 23 00	- -	Fescue seeds	kg.	30%	-
1209 24 00	- -	Kentucky blue grass (Poa pratensis L.) seeds	kg.	30%	-
1209 25 00	- -	Rye grass (Lolium multiflorum Lam., Lolium perenne L .) seeds	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
1209 29	--	*Other :*			
1209 29 10	---	Australian lupin seeds	kg.	30%	-
1209 29 90	---	Other	kg.	30%	-
1209 30 00	-	Seeds of herbaceous plants cultivated principally for their flowers	kg.	30%	-
	-	*Other :*			
1209 91	--	*Vegetable seeds :*			
1209 91 10	---	Of Cabbage	kg.	5%	-
1209 91 20	---	Of Cauliflower	kg.	5%	-
1209 91 30	---	Of Onion	kg.	5%	-
1209 91 40	---	Of Pea	kg.	5%	-
1209 91 50	---	Of Radish	kg.	5%	-
1209 91 60	---	Of Tomato	kg.	5%	-
1209 91 70	---	Of chilly of genus Capsicum	kg.	5%	-
1209 91 90	---	Other	kg.	5%	-
1209 99	--	*Other :*			
1209 99 10	---	Fruit seeds for planting or sowing	kg.	5%	-
1209 99 90	---	Other	kg.	5%	-
1210		**HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN**			
1210 10 00	-	Hop cones, neither ground nor powdered nor in the form of pellets	kg.	30%	-
1210 20 00	-	Hop cones, ground, powdered or in the form of pellets; lupulin	kg.	30%	-
1211		**PLANTS AND PARTS OF PLANTS(INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED**			
1211 20 00	-	Ginseng roots	kg.	30%	-
1211 30 00	-	Coca leaf	kg.	30%	-
1211 40 00	-	Poppy straw	kg.	30%	-
1211 50 00	-	Ephedra	kg.	30%	-
1211 60 00	-	Bark of African cherry (*Prunus africana*)	kg.	30%	-
1211 90	-	*Other :*			
	---	*Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :*			
1211 90 11	----	Ambrette seeds	kg.	30%	-
1211 90 12	----	Nuxvomica, dried ripe seeds	kg.	30%	-
1211 90 13	----	Psyllium seed (*isobgul*)	kg.	30%	-
1211 90 14	----	Neem seed	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
1211 90 15	----	Jojoba seed	kg.	30%	-
1211 90 16	----	Garcinia	kg.	30%	-
1211 90 19	----	Other	kg.	30%	-
	---	*Leaves, Leaf bud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods :*			
1211 90 21	----	Belladona leaves	kg.	30%	-
1211 90 22	----	Senna leaves and pods	kg.	30%	-
1211 90 23	----	Neem leaves	kg.	30%	-
1211 90 24	----	Gymnema	kg.	30%	-
1211 90 25	----	Cubeb	kg.	30%	-
1211 90 26	----	Pyrethrum	kg.	30%	-
1211 90 29	----	Other	kg.	30%	-
	---	*Bark, husk and rind :*			
1211 90 31	----	Cascara sagrada bark	kg.	30%	-
1211 90 32	----	Psyllium husk (*isobgul husk*)	kg.	30%	-
1211 90 33	----	Gamboge fruit rind	kg.	30%	-
1211 90 34	----	Ashoka (Saraca asoca.)	kg.	30%	-
1211 90 35	----	Arjuna (Terminalia arjuna)	kg.	30%	-
1211 90 39	----	Other	kg.	30%	-
	---	*Roots, Root stalk, Bulb, Corn, Tuber, Stolon and rhizome:*			
1211 90 41	----	Belladona roots	kg.	30%	-
1211 90 42	----	Galangal rhizomes and roots	kg.	30%	-
1211 90 43	----	Ipecac dried rhizome and roots	kg.	30%	-
1211 90 44	----	Serpentina roots (*rowwalfia serpentina and other species of rowwalfias*)	kg.	30%	-
1211 90 45	----	Zedovary roots	kg.	30%	-
1211 90 46	----	Kuth root	kg.	30%	-
1211 90 47	----	Sarasaparilla roots	kg.	30%	-
1211 90 48	----	Sweet flag rhizomes	kg.	30%	-
1211 90 49	----	Other	kg.	30%	-
	---	*Whole Plant, Aerial Part, Stem, Shoot and Wood :*			
1211 90 51	----	Sandalwood chips and dust	kg.	30%	-
1211 90 52	----	Vinca rosea herbs	kg.	30%	-
1211 90 53	----	Mint	kg.	30%	-
1211 90 54	----	Agarwood	kg.	30%	-
1211 90 55	----	Chirata	kg.	30%	-
1211 90 56	----	Basil, hyssop, rosemary, sage and savory	kg.	30%	-
1211 90 57	----	Ashwagandha (Withania somnifera)	kg.	30%	-
1211 90 58	----	Giloy (Tinospora cordifolia)	kg.	30%	-
1211 90 59	---	Other	kg.	30%	-
1211 90 90	---	Other	kg.	30%	-
1212		**LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED**			

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(1)	(2)	(3)	(4)	(5)
	- *Other :*			
1212 21	-- *Fit for human consumption:*	kg.	30%	-
1212 21 10	--- Seaweeds	kg.	30%	-
1212 21 90	--- Other algae	kg.	30%	-
1212 29	-- *Other:*	kg.	30%	-
1212 29 10	--- Seaweeds	kg.	30%	-
1212 29 90	--- Other algae	kg.	30%	-
1212 91 00	-- Sugar beet	kg.	30%	-
1212 92 00	- - Locust beans (carob)	kg.	30%	-
1212 93 00	- - Sugar cane	kg.	30%	-
1212 94 00	- - Chicory roots	kg.	30%	-
1212 99	-- *Other:*			
1212 99 10	--- Kokam (cocum) flowers	kg.	30%	-
1212 99 20	--- Mohua flowers	kg.	30%	-
1212 99 90	--- Other	kg.	30%	-
1213 00 00	**CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS**	kg.	30%	-
1214	**SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE *(alfalfa)*, CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS**			
1214 10 00	- Lucerne (*alfalfa*) meal and pellets	kg.	30%	-
1214 90 00	- Other	kg.	30%	-

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CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

NOTE :

1.- Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extractof aloes and opium.

The heading does not apply to:

(a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);

(b) malt extract (heading 1901);

(c) extracts of coffee, tea or mate (heading 2101);

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

(e) camphor, glycyrrhizin or other products of heading 2914 or 2938;

(f) concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);

(g) medicaments of heading 3003 or 3004 or blood - grouping reagents (heading 3822);

(h) tanning or dyeing extracts (heading 3201 or 3203);

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

(j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
1301		**LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)**			
1301 20 00	-	Gum Arabic	kg.	30%	20%
1301 90	-	*Other :*			
	---	*Natural gums :*			
1301 90 11	----	Asian gum	kg.	30%	-
1301 90 12	----	African gum	kg.	30%	-
1301 90 13	----	Asafoetida	kg.	5%	-
1301 90 14	----	Benjamin ras	kg.	30%	-
1301 90 15	----	Benjamin cowrie	kg.	30%	-
1301 90 16	----	Karaya gum (Indian tragacanth) hastab	kg.	30%	-
1301 90 17	----	Tragacanth (adraganth)	kg.	30%	-
1301 90 18	----	Storax	kg.	30%	-

(1)		(2)	(3)	(4)	(5)
1301 90 19	----	Other	kg.	30%	-
	---	*Resins :*			
1301 90 21	----	Copal	kg.	30%	-
1301 90 22	----	Dammar batu	kg.	30%	-
1301 90 29	----	Other	kg.	30%	-
	---	*Gum resins :*			
1301 90 31	----	Myrrh	kg.	30%	-
1301 90 32	----	Oilbanum or frankincense	kg.	30%	-
1301 90 33	----	Mastic gum	kg.	30%	-
1301 90 34	----	Xanthium gum	kg.	30%	-
1301 90 39	----	Other	kg.	30%	-
	---	*Oleoresins :*			
1301 90 41	----	Of seeds	kg.	30%	-
1301 90 42	----	Of fruits	kg.	30%	-
1301 90 43	----	Of leaves	kg.	30%	-
1301 90 44	----	Of spices	kg.	30%	-
1301 90 45	----	Of flowers	kg.	30%	-
1301 90 46	----	Of roots	kg.	30%	-
1301 90 49	----	Other	kg.	30%	-
	---	Other			
1301 90 99	----	Other	kg.	30%	-
1302		**VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS**			
	-	*Vegetable saps and extracts :*			
1302 11 00	--	Opium	kg.	30%	-
1302 12 00	--	Of liquorice	kg.	30%	-
1302 13 00	--	Of hops	kg.	30%	-
1302 14 00	--	Of ephedra	kg.	30%	-
1302 19	--	*Other :*			
	---	*Extracts :*			
1302 19 11	----	Of belladona	kg.	30%	-
1302 19 12	----	Of cascara sagrada	kg.	30%	-
1302 19 13	----	Of nuxvomica	kg.	30%	-
1302 19 14	----	Of ginseng (including powder)	kg.	30%	-
1302 19 15	----	Of agarose	kg.	30%	-
1302 19 16	----	Of neem	kg.	30%	-
1302 19 17	----	Of gymnema	kg.	30%	-
1302 19 18	----	Of garcinia and gamboge	kg.	30%	-
1302 19 19	----	Other	kg.	30%	-
1302 19 20	---	Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 30	---	Purified and distilled CNSL (Cardanol)	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
1302 19 90	---	Other	kg.	30%	-
1302 20 00	-	Pectic substances, pectinates and pectates	kg.	30%	-
	-	*Mucilages and thickeners, whether or not modified, derived from vegetable products :*			
1302 31 00	--	Agar-agar	kg.	30%	-
1302 32	--	*Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:*			
	---	*Guargum :*			
1302 32 31	----	Chemically treated	kg.	30%	-
1302 32 39	----	Other	kg.	30%	-
1302 32 90	---	Other	kg.	30%	-
1302 39	--	*Other :*			
1302 39 10	---	Tamarind Kernel Powder	kg.	30%	-
1302 39 20	---	Kappa carrageenan	kg.	30%	-
1302 39 90	---	Other	kg.	30%	-

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CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES :

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

2. Heading 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).

3. Heading 1404 does not apply to wood wool (heading 4405) and prepared knots or tufts for broom or brush making (heading 9603).

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
1401		**VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)**			
1401 10 00	-	Bamboos	kg.	25%	-
1401 20 00	-	Rattans	kg.	30%	-
1401 90	-	*Other :*			
1401 90 10	---	Canes	kg.	30%	-
1401 90 90	---	Other	kg.	30%	-
1404		**VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED**			
1404 20 00	-	Cotton linters	kg.	30%	-
1404 90	-	*Other :*			
1404 90 10	---	Bidi wrapper leaves (tendu)	kg.	30%	-
	---	*Soap-nuts :*			
1404 90 21	----	Powder	kg.	30%	-
1404 90 29	----	Other	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1404 90 30	--- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg.	30%	-
1404 90 40	--- Betel leaves	kg.	30%	-
1404 90 50	--- Indian katha	kg.	30%	-
1404 90 60	--- Coconut shell, unworked	kg.	30%	-
1404 90 70	--- Rudraksha seeds	kg.	30%	-
1404 90 90	--- Other	kg.	30%	-

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SECTION III

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

CHAPTER 15

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

NOTES :

1. This Chapter does not cover :

(a) pig fat or poultry fat of heading 0209;

(b) cocoa butter, fat or oil (heading 1804);

(c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);

(d) greaves (heading 2301) or residues of headings 2304 to 2306;

(e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) factice derived from oils (heading 4002).

2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).

3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 1509 30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2. For the purposes of sub-headings 1514 11 and 1514 19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

SUPPLEMENTARY NOTES :

1. In this Chapter, ―edible grade‖, in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.

2. In this Chapter, –fixed vegetable oil‖ means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam(which decomposes and saponifies them).

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
1501		**PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503**			
1501 10 00	-	Lard	kg.	30%	-
1501 20 00	-	Other pig fat	kg.	30%	-
1501 90 00	-	Other	kg.	30%	-
1502		**FATS OF BOVINE ANIMALS , SHEEP OR GOATS, OTHER THAN THOSE OFHEADING 1503**			
1502 10	-	Tallow:			
1502 10 10	---	Mutton tallow	kg.	15%	-
1502 10 90	---	Other	kg.	15%	-
1502 90	-	Other:			
1502 90 10	---	Unrendered fats	kg.	15%	-
1502 90 20	---	Rendered fats or solvent extraction fats	kg.	15%	-
1502 90 90	---	Other	kg.	15%	-
1503 00 00		**LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED**	kg.	30%	-
1504		**FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
1504 10	-	*Fish liver oils and their fractions:*			
1504 10 10	---	Cod liver oil	kg.	30%	-
	---	*Other :*			
1504 10 91	----	Squid liver oil	kg.	30%	-
1504 10 99	----	Other	kg.	30%	-
1504 20	-	*Fats and oils and their fractions of fish, other than liver oils :*			
1504 20 10	---	Fish body oil	kg.	30%	-
1504 20 20	---	Fish lipid oil	kg.	30%	-
1504 20 30	---	Sperm oil	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
1504 20 90	---	Other	kg.	30%	-
1504 30 00	-	Fats and oils and their fractions, of marine mammals	kg.	30%	-
1505		**WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)**			
1505 00	-	*Wool grease and fatty substances derived therefrom (including lanolin) :*			
1505 00 10	---	Wool alcohol (including lanolin alcohol)	kg.	30%	-
1505 00 20	---	Wool grease, crude	kg.	30%	-
1505 00 90	---	Other	kg.	30%	-
1506		**OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
1506 00	-	*Other animal fats and oils and their fractions, whether or not refined, but not chemically modified :*			
1506 00 10	---	Neats Foot oil and fats from bone or waste	kg.	30%	-
1506 00 90	---	Other	kg.	30%	-
1507		**SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
1507 10 00	-	Crude oil, whether or not degummed	kg.	45%	35%
1507 90	-	*Other :*			
1507 90 10	---	Edible grade	kg.	45%	35%
1507 90 90	---	Other	kg.	45%	35%
1508		**GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
1508 10 00	-	Crude oil	kg.	100%	90%
1508 90	-	*Other :*			
1508 90 10	---	Deodorized (Salad Oil)	kg.	100%	90%
	---	*Other :*			
1508 90 91	----	Edible grade	kg.	100%	90%
1508 90 99	----	Other	kg.	100%	90%
1509		**OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
1509 20 00	-	Extra virgin olive oil	kg.	45%	35%
1509 30 00	-	Virgin olive oil	kg.	45%	35%
1509 40 00	-	Other virgin olive oil	kg.	45%	35%
1509 90	-	*Other :*			
1509 90 10	---	Edible grade	kg.	40%	30%
1509 90 90	---	Other	kg.	40%	30%

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(1)	(2)	(3)	(4)	(5)
1510	**OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 1509**			
1510 10 00	- Crude olive pomace oil	kg.	45%	35%
1510 90	- *Other:*			
1510 90 10	--- Refined olive pomace oil	kg.	45%	35%
1510 90 90	--- Other	kg.	45%	35%
1511	**PALM OIL AND ITS FRACTIONS, WHETHEROR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
1511 10 00	- Crude oil	kg.	100%	90%
1511 90	- *Other :*			
1511 90 10	--- Refined bleached deodorised palm oil	kg.	100%	90%
1511 90 20	--- Refined bleached deodorised palmolein	kg.	100%	90%
1511 90 30	--- Refined bleached deodorised palm stearin	kg.	100%	90%
1511 90 90	--- Other	kg.	100%	90%
1512	**SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED**			
	- *Sunflower seed or safflower oil and fractions thereof :*			
1512 11	-- *Crude oil:*			
1512 11 10	--- Sunflower seed oil	kg.	100%	90%
1512 11 20	--- Safflower seed oil (*kardi seed oil*)	kg.	100%	90%
1512 19	-- *Other :*			
1512 19 10	--- Sunflower oil, edible grade	kg.	100%	90%
1512 19 20	--- Sunflower oil, non-edible grade (other than crude oil)	kg.	100%	90%
1512 19 30	--- Safflower oil, edible grade	kg.	100%	90%
1512 19 40	--- Safflower oil, non-edible grade	kg.	100%	90%
1512 19 90	--- Other	kg.	100%	90%
	- *Cotton-seed oil and its fractions:*			
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg.	100%	90%
1512 29	-- *Other :*			
1512 29 10	--- Edible grade	kg.	100%	90%

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(1)		(2)	(3)	(4)	(5)
1512 29 90	---	Other	kg.	100%	90%
1513		**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 11 00	--	Crude oil	kg.	100%	90%
1513 19 00	--	Other	kg.	100%	90%
	-	*Palm kernel or babassu oil and fractions thereof :*			
1513 21	--	*Crude Oil :*			
1513 21 10	---	Palm kernel oil	kg.	100%	90%
1513 21 20	---	Babassu oil	kg.	100%	90%
1513 29	--	*Other:*			
1513 29 10	---	Palm kernel oil and its fractions	kg.	100%	90%
1513 29 20	---	Babassu oil and its fractions edible grade	kg.	100%	90%
1513 29 30	---	Babassu oil and its fractions, other than edible grade	kg.	100%	90%
1513 29 90	---	Other	kg.	100%	90%
1514		**RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIE**			
	-	*Low erucic acid rape or colza oil and its fractions :*			
1514 11	--	*Crude oil:*			
1514 11 10	---	Colza oil	kg.	75%	65%
1514 11 20	---	Rape oil	kg.	75%	65%
1514 11 90	---	Other	kg.	75%	65%
1514 19	--	*Other :*			
1514 19 10	---	Refined colza oil of edible grade	kg.	75%	65%
1514 19 20	---	Refined rapeseed oil of edible grade	kg.	75%	65%
1514 19 90	---	Other	kg.	75%	65%
	-	*Other :*			
1514 91	--	*Crude oil :*			
1514 91 10	---	Colza oil	kg.	75%	65%
1514 91 20	---	Mustard oil	kg.	75%	65%
1514 91 90	---	Rapeseed oil	kg.	75%	65%
1514 99	--	*Other:*			
1514 99 10	---	Refined colza oil of edible grade	kg.	75%	65%
1514 99 20	---	Refined mustard oil of edible grade	kg.	75%	65%
1514 99 30	---	Refined rapeseed oil of edible grade	kg.	75%	65%
1514 99 90	---	Other	kg.	75%	65%
1515		**OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS**			

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(1)		(2)	(3)	(4)	(5)
		(INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED			
	-	*Linseed oil and its fractions :*			
1515 11 00	--	Crude oil	kg.	100%	90%
1515 19	--	*Other:*			
1515 19 10	---	Edible grade	kg.	100%	90%
1515 19 90	---	Other	kg.	100%	90%
	-	*Maize (Corn) oil and its fractions:*			
1515 21 00	--	Crude oil	kg.	100%	90%
1515 29	--	*Other :*			
1515 29 10	---	Edible grade	kg.	100%	90%
1515 29 90	---	Other	kg.	100%	90%
1515 30	-	*Castor oil and its fractions:*			
1515 30 10	---	Edible grade	kg.	100%	90%
1515 30 90	---	Other	kg.	100%	90%
1515 50	-	*Seasame oil and its fractions:*			
1515 50 10	---	Crude oil	kg.	100%	90%
	---	*Other :*			
1515 50 91	----	Edible grade	kg.	100%	90%
1515 50 99	----	Other	kg.	100%	90%
1515 60 00	-	Microbial fats and oils and their fractions	kg.	100%	90%
1515 90	-	*Other :*			
1515 90 10	---	Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	100%	90%
1515 90 20	---	Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.	100%	90%
1515 90 30	---	Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	100%	90%
1515 90 40	---	Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	kg.	100%	90%
	---	*Other :*			
1515 90 91	----	Edible grade	kg.	100%	90%
1515 90 99	----	Other	kg.	100%	90%
1516		**ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED**			

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(1)		(2)	(3)	(4)	(5)
1516 10 00	-	Animal fats and oils and their fractions	kg.	100%	-
1516 20	-	*Vegetable fats and oils and their fractions:*			
	---	*Cotton Seed oil :*			
1516 20 11	----	Edible grade	kg.	100%	-
1516 20 19	----	Other	kg.	100%	-
	---	*Groundnut oil :*			
1516 20 21	----	Edible grade	kg.	100%	-
1516 20 29	----	Other	kg.	100%	-
	---	*Hydrogenated castor oil (opal-wax):*			
1516 20 31	----	Edible grade	kg.	100%	-
1516 20 39	----	Other	kg.	100%	-
	---	*Other:*			
1516 20 91	----	Edible grade	kg.	100%	-
1516 20 99	----	Other	kg.	100%	-
1516 30 00	-	Microbial fats and oils and their fractions	kg.	100%	-
1517		**MARGARINE; EDIBLE MIXTURE OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS AND OILS OR THEIR FRACTIONS OF HEADING 1516**			
1517 10	-	*Margarine, excluding liquid margarine:*			
1517 10 10	---	Of animal origin	kg.	100%	-
	---	*Of vegetable origin :*			
1517 10 21	----	Edible grade	kg.	100%	-
1517 10 22	----	Linoxyn	kg.	100%	-
1517 10 29	----	Other	kg.	100%	-
1517 90	-	*Other :*			
1517 90 10	---	Sal fat (processed or refined)	kg.	100%	-
1517 90 30	---	Imitation lard of animal origin	kg.	100%	-
1517 90 40	---	Imitation lard of vegetable origin	kg.	100%	-
1517 90 90	---	Other	kg.	100%	-
1518		**ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	---	*Linseed oil*:			
1518 00 11	----	Edible grade	kg.	100%	-
1518 00 19	----	Other	kg.	100%	-
	---	*Castor oil, dehydrated:*			
1518 00 21	----	Edible grade	kg.	100%	-
1518 00 29	----	Other	kg.	100%	-
	---	*Other vegetable oil and its fats:*			
1518 00 31	----	Edible grade	kg.	100%	-
1518 00 39	----	Other	kg.	100%	-
1518 0040	---	Other	kg.	100%	-

(1)		(2)	(3)	(4)	(5)
1520 00 00		**GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES**	kg.	30%	-
1521		**VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED**			
1521 10	-	*Vegetable Waxes :*			
	---	*Carnauba Waxes :*			
1521 10 11	----	Edible wax for waxing fresh fruits and vegetables	kg.	30%	-
1521 10 19	----	Other	kg.	30%	-
1521 10 90	---	Other	kg.	30%	-
1521 90	-	*Other :*			
1521 90 10	---	Beewax whether or not coloured	kg.	30%	-
1521 90 20	---	Shellac wax whether or not coloured	kg.	30%	-
1521 90 90	---	Other	kg.	30%	-
1522		**DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES**			
1522 00	-	*Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes :*			
1522 00 10	---	Degras	kg.	30%	-
1522 00 20	---	Soap stocks	kg.	30%	-
1522 00 90	---	Other	kg.	30%	-

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SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

NOTE :

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

CHAPTER 16

Preparations of meat, of fish, of crustaceans, molluscsor other aquatic invertebrates or of insects

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NOTES :

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 0504.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insect, fish, crustaceans, molluscs or other aquatic invertebrates, or any combinationthereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103or 2104.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 1602 10, the expression ―homogenised preparations‖ means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infantsor young children or for dietetic purposes, in containers of net weight content not exceeding 250 g. For theapplication of this definition no account is to be taken of small quantities of any ingredients which may havebeen added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal or insects. This sub-heading takes precedence over all other sub-headings of heading 1602.

2. The fish, crustaceans molluscs and other aquatic invertebrates specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
1601 00 00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL, BLOOD OR INSECTS; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.	100%	-

(1)		(2)	(3)	(4)	(5)
1602		**OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL BLOOD OR INSECTS**			
1602 10 00	-	Homogenised preparations	kg.	30%	-
1602 20 00	-	Of liver of any animal	kg.	30%	-
	-	*Of poultry of heading 0105 :*			
1602 31 00	--	Of turkeys	kg.	30%	-
1602 32 00	--	Of fowls of the species *Gallus domesticus*	kg.	100%	-
1602 39 00	--	Other	kg.	30%	-
	-	*Of swine :*			
1602 41 00	--	Hams and cuts thereof	kg.	30%	-
1602 42 00	--	Shoulders and cuts thereof	kg.	30%	-
1602 49 00	--	Other, including mixtures	kg.	30%	-
1602 50 00	-	Of bovine animals	kg.	30%	-
1602 90 00	-	Other, including preparations of blood of any animal	kg.	30%	-
1603		**EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**			
1603 00	-	*Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates :*			
1603 00 10	---	Extracts and juices of meat	kg.	30%	-
1603 00 20	---	Extracts of fish	kg.	30%	-
1603 00 90	---	Other	kg.	30%	-
1604		**PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS**			
	-	*Fish, whole or in pieces, but not minced :*			
1604 11 00	--	Salmon	kg.	30%	-
1604 12	--	*Herrings :*			
1604 12 10	---	Pickled	kg.	30%	-
1604 12 90	---	Other	kg.	30%	-
1604 13	--	*Sardines, sardinella and brisling or sprats:*			
1604 13 10	---	Sardines, sardinella and brisling	kg.	30%	-
1604 13 20	---	Sprats	kg.	30%	-
1604 14	--	*Tunas, skipjack tuna and bonito (Sarda spp.):*			
1604 14 10	---	Tunas	kg.	30%	-
1604 14 90	---	Other	kg.	30%	-
1604 15 00	--	Mackerel	kg.	30%	-
1604 16 00	--	Anchovies	kg.	30%	-
1604 17 00	--	Eels	kg.	30%	-
1604 18 00	--	Shark fins	kg.	30%	-
1604 19 00	--	Other	kg.	30%	-
1604 20 00	-	Other prepared or preserved fish	kg.	30%	-

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(1)	(2)	(3)	(4)	(5)
	- *Caviar and caviar substitutes :*			
1604 31 00	-- Caviar	kg.	30%	-
1604 32 00	-- Caviar substitutes	kg.	30%	-
1605	**CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED**			
1605 10 00	- Crab	kg.	30%	-
	- *Shrimps and prawns :*			
1605 21 00	-- Not in airtight container	kg.	30%	-
1605 29 00	-- Other	kg.	30%	-
1605 30 00	- Lobster	kg.	30%	-
1605 40 00	- Other crustaceans	kg.	30%	-
	- *Molluscs:*			
1605 51 00	-- Oysters	kg.	30%	-
1605 52 00	-- Scallops, including queen scallops	kg.	30%	-
1605 53 00	-- Mussels	kg.	30%	-
1605 54 00	-- Cuttle fish and squid	kg.	30%	-
1605 55 00	-- Octopus	kg.	30%	-
1605 56 00	-- Clams, cockles and arkshells	kg.	30%	-
1605 57 00	-- Abalone	kg.	30%	-
1605 58 00	-- Snails, other than sea snails	kg.	30%	-
1605 59 00	-- Other	kg.	30%	-
	- *Other aquatic invertebrates :*			
1605 61 00	-- Sea cucumbers	kg.	30%	-
1605 62 00	-- Sea urchins	kg.	30%	-
1605 63 00	-- Jellyfish	kg.	30%	-
1605 69 00	-- Other	kg.	30%	-

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CHAPTER 17

Sugars and sugar confectionery

NOTE :

This Chapter does not cover:

(a) sugar confectionery containing cocoa (heading 1806);

(b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or

(c) medicaments or other products of Chapter 30.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 1701 12, 1701 13 and 1701 14 –raw sugar‖ means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

2. Sub-heading 1701 13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
1701		**CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM**			
	-	*Raw sugar not containing added flavouring or colouring matter :*			
1701 12 00	--	Beet sugar	kg.	100%	-
1701 13	--	Cane sugar specified in Sub-heading Note 2 to this Chapter:			
1701 13 10	---	Cane jaggery	kg.	100%	-
1701 13 20	---	Khandsari sugar	kg.	100%	-
1701 13 90	---	Other	kg.	100%	-
1701 14	--	Other cane sugar:			
1701 14 10	---	Cane jaggery	kg.	100%	-
1701 14 20	---	Khandsari sugar	kg.	100%	-
1701 14 90	---	Other	kg.	100%	-
	-	*Other :*			
1701 91 00	--	Refined sugar containing added flavouring or colouring matter	kg.	100%	-
1701 99	--	*Other :*			
1701 99 10	---	Sugar cubes	kg.	100%	-

(1)		(2)	(3)	(4)	(5)
1701 99 90	---	Other	kg.	100%	-
1702		**OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL**			
	-	*Lactose and lactose syrup:*			
1702 11	--	*Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:*			
1702 11 10	---	In solid form	kg.	25%	-
1702 11 90	---	Other	kg.	25%	-
1702 19	--	*Other :*			
1702 19 10	---	In solid form	kg.	25%	-
1702 19 90	---	Other	kg.	25%	-
1702 20	-	*Maple sugar and maple syrup:*			
1702 20 10	---	In solid form	kg.	30%	-
1702 20 90	---	Other	kg.	30%	-
1702 30	-	*Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:*			
1702 30 10	---	Glucose, liquid	kg.	30%	-
1702 30 20	---	Glucose, solid	kg.	30%	-
	---	*Dextrose :*			
1702 30 31	----	In solid form	kg.	30%	-
1702 30 39	----	Other	kg.	30%	-
1702 40	-	*Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :*			
1702 40 10	---	Glucose, liquid	kg.	30%	-
1702 40 20	---	Glucose, solid	kg.	30%	-
	---	*Dextrose :*			
1702 40 31	----	In solid form	kg.	30%	-
1702 40 39	----	Other	kg.	30%	-
1702 50 00	-	Chemically pure fructose	kg.	30%	-
1702 60	-	*Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:*			
1702 60 10	---	In solid form	kg.	30%	-
1702 60 90	---	Other	kg.	30%	-
1702 90	-	*Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose :*			

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(1)		(2)	(3)	(4)	(5)
1702 90 10	---	Palmyra sugar	kg.	30%	-
1702 90 20	---	Chemically pure maltose	kg.	30%	-
1702 90 30	---	Artificial honey, whether or not mixed with natural honey	kg.	30%	-
1702 90 40	---	Caramel	kg.	30%	-
1702 90 50	---	Insulin syrup	kg.	30%	-
1702 90 90	---	Other	kg.	30%	-
1703		**MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR**			
1703 10 00	-	Cane molasses	kg.	30%	-
1703 90	-	*Other :*			
1703 90 10	---	Molasses, edible	kg.	30%	-
1703 90 90	---	Other	kg.	30%	-
1704		**SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA**			
1704 10 00	-	Chewing gum, whether or not sugar coated	kg.	45%	-
1704 90	-	*Other :*			
1704 90 10	---	Jelly confectionary	kg.	30%	-
1704 90 20	---	Boiled sweets, whether or not filled	kg.	30%	-
1704 90 30	---	Toffees, caramels and similar sweets	kg.	30%	-
1704 90 90	---	Other	kg.	30%	-

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CHAPTER 18

Cocoa and cocoa preparations

NOTES :

1. This Chapter does not cover:

(a) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) preparations of headings 0403, 1901, 1902, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.‖;.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
1801 00 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	15%	-
1802 00 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	30%	-
1803	COCOA PASTE, WHETHER OR NOT DEFATTED			
1803 10 00	- Not defatted	kg.	30%	-
1803 20 00	- Wholly or partly defatted	kg.	30%	-
1804 00 00	COCOA BUTTER, FAT AND OIL	kg.	30%	-
1805 00 00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	30%	-
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA			
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg.	30%	-
1806 20 00	- Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	kg.	30%	-
	- *Other, in blocks, slabs or bars :*			
1806 31 00	-- Filled	kg.	30%	-
1806 32 00	-- Not filled	kg.	30%	-
1806 90	- *Other :*			

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(1)	(2)	(3)	(4)	(5)
1806 90 10	--- Chocolate and chocolate products	kg.	30%	-
1806 90 20	--- Sugar confectionary containing cocoa	kg.	30%	-
1806 90 30	--- Spreads containing cocoa	kg.	30%	-
1806 90 40	--- Preparations containing cocoa for making beverages	kg.	30%	-
1806 90 90	--- Other	kg.	30%	-

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CHAPTER 19

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

NOTES :

1. This Chapter does not cover :

(a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insect, fish or crustaceans, molluscs or other aquaticinvertebrates, or any combination thereof (Chapter 16);

(b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or

(c) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(a) the term ―groats‖ means cereal groats of Chapter 11;

(b) the terms ―flour‖ and ―meal‖ means :

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

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3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, the expression ―otherwise prepared‖ means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED			

(1)		(2)	(3)	(4)	(5)
1901 10	-	*Preparations suitable for infants or young Children, put up for retail sale:*			
1901 10 10	---	Malted milk (including powder)	kg.	50%	-
1901 10 90	---	Other	kg.	50%	-
1901 20 00	-	Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	30%	-
1901 90	-	*Other :*			
1901 90 10	---	Malt extract	kg.	30%	-
1901 90 90	---	Other	kg.	30%	-
1902		**PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED**			
	-	*Uncooked pasta, not stuffed or otherwise prepared :*			
1902 11 00	--	Containing eggs	kg.	30%	-
1902 19 00	--	Other	kg.	30%	-
1902 20	-	*Stuffed pasta, whether or not cooked or otherwise prepared:*			
1902 20 10	---	Cooked	kg.	30%	-
1902 20 90	---	Other	kg.	30%	-
1902 30	-	*Other Pasta :*			
1902 30 10	---	Dried	kg.	30%	-
1902 30 90	---	Other	kg.	30%	-
1902 40	-	*Couscous :*			
1902 40 10	---	Unprepared	kg.	30%	-
1902 40 90	---	Other	kg.	30%	-
1903 00 00		**TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS**	kg.	50%	-
1904		**PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
1904 10	-	*Prepared foods obtained by the swelling or roasting of cereals or cereal products:*			

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(1)		(2)	(3)	(4)	(5)
1904 10 10	---	Corn flakes	kg.	30%	-
1904 10 20	---	Paws, Mudi and the like	kg.	30%	-
1904 10 30	---	Bulgur wheat	kg.	30%	-
1904 10 90	---	Other	kg.	30%	-
1904 20	-	*Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :*			
1904 20 10	---	With millet content 15% or more by weight	kg.	30%	-
1904 20 90	---	Other	kg.	30%	-
1904 30 00	-	Bulgur wheat	kg.	30%	-
1904 90 00	-	Other	kg.	30%	-
1905		**BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS**			
1905 10 00	-	Crispbread	kg.	30%	-
1905 20 00	-	Gingerbread and the like	kg.	30%	-
	-	*Sweet biscuits; waffles and wafers:*			
1905 31 00	--	Sweet biscuits	kg.	30%	-
1905 32	--	*Waffles and wafers :*			
	---	*Communion wafers :*			
1905 32 11	----	Coated with chocolate or containing chocolate	kg.	30%	-
1905 32 19	----	Other	kg.	30%	-
1905 32 90	---	Other	kg.	30%	-
1905 40 00	-	Rusks, toasted bread and similar toasted products	kg.	30%	-
1905 90	-	*Other :*			
1905 90 10	---	Pastries and cakes	kg.	30%	-
1905 90 20	---	Biscuits not elsewhere specified or included	kg.	30%	-
1905 90 30	---	Extruded or expanded products, savoury or salted	kg.	30%	-
1905 90 40	---	Papad	kg.	30%	-
1905 90 90	---	Other	kg.	30%	-

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CHAPTER 20

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

NOTES :

1. This Chapter does not cover :

(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) vegetable fats and oils (Chapter 15);

(c) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insect, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(d) bakers' wares and other products of heading 1905; or

(e) homogenised composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(*a*).

4. Tomato juice, the dry weight content of which is 7% or more is to be classified in heading 2002.

5. For the purposes of heading 2007, the expression ―obtained by cooking‖ means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 2009, the expression ―juices, unfermented and not containing added spirit‖ means juices of an alcoholic strength by volume (*see* Note 2 to Chapter 22) not exceeding 0.5% volume.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 2005 10, the expression ―homogenised vegetables‖ means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005 10 takes precedence over all other sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression ―homogenised preparations‖ means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 2007 10 takes precedence over all other Sub-headings of heading 2007.

3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 2009 61 and 2009 71, the expression ―Brix value‖ means the direct reading of degrees Brix obtained from a Brix hydrometer or of

refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
2001		**VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID**			
2001 10 00	-	Cucumbers and gherkins	kg.	30%	-
2001 90 00	-	Other	kg.	30%	-
2002		**TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID**			
2002 10 00	-	Tomatoes, whole or in pieces	kg.	30%	-
2002 90 00	-	Other	kg.	30%	-
2003		**MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID**			
2003 10 00	-	Mushrooms of the genus *Agaricus*	kg.	30%	-
2003 90	-	Other:			
2003 90 10	---	Truffles	kg.	30%	-
2003 90 90	---	Other	kg.	30%	-
2004		**OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006**			
2004 10 00	-	Potatoes	kg.	35%	-
2004 90 00	-	Other vegetables and mixtures of vegetables	kg.	30%	-
2005		**OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006**			
2005 10 00	-	Homogenised vegetables	kg.	30%	-
2005 20 00	-	Potatoes	kg.	30%	-
2005 40 00	-	Peas *(pisum, sativum)*	kg.	30%	-
	-	*Beans (Vigna spp. Phaseolus spp.):*			
2005 51 00	--	Beans, shelled	kg.	30%	-
2005 59 00	--	Other	kg.	30%	-

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(1)		(2)	(3)	(4)	(5)
2005 60 00	-	Asparagus	kg.	30%	-
2005 70 00	-	Olives	kg.	30%	-
2005 80 00	-	Sweet corn *(Zea mays var. saccharata)*	kg.	30%	-
	-	Other vegetables and mixtures of vegetables:			
2005 91 00	--	Bamboo shoots	kg.	30%	-
2005 99 00	--	Other	kg.	30%	-
2006 00 00		**VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)**	kg.	30%	-
2007		**JAMS, FRUIT JELLIES, MARMALADES, FRUITOR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**			
2007 10 00	-	Homogenised preparations	kg.	30%	-
	-	*Other :*			
2007 91 00	--	Citrus fruit	kg.	30%	-
2007 99	--	*Other:*			
2007 99 10	---	Mango	kg.	30%	-
2007 99 20	---	Guava	kg.	30%	-
2007 99 30	---	Pine apple	kg.	30%	-
2007 99 40	---	Apple	kg.	30%	-
2007 99 90	---	Other	kg.	30%	-
2008		**FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	-	*Nuts, ground-nuts and other seeds, whether or not mixed together :*			
2008 11 00	--	Ground-nuts	kg.	30%	-
2008 19	--	*Other, including mixtures:*			
2008 19 10	---	Cashew nut, roasted, salted or roasted and salted	kg.	45%	-
2008 19 20	---	Other roasted nuts and seeds	kg.	30%	-
2008 19 30	---	Other nuts, otherwise prepared or preserved	kg.	30%	-
2008 19 40	---	Other roasted and fried vegetable products	kg.	30%	-
2008 19 90	---	Other	kg.	30%	-
2008 20 00	-	Pineapples	kg.	30%	-
2008 30	-	*Citrus fruit :*			
2008 30 10	---	Orange	kg.	30%	-
2008 30 90	---	Other	kg.	30%	-

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(1)	(2)	(3)	(4)	(5)
2008 40 00	- Pears	kg.	30%	-
2008 50 00	- Apricots	kg.	30%	-
2008 60 00	- Cherries	kg.	30%	-
2008 70 00	- Peaches, including nectarines	kg.	30%	-
2008 80 00	- Strawberries	kg.	30%	-
	- *Other, including mixtures other than those of sub-heading 2008 19 :*			
2008 91 00	-- Palm hearts	kg.	30%	-
2008 93 00	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)	kg.	30%	-
2008 97 00	-- Mixtures	kg.	30%	-
2008 99	-- *Other:*			
	--- *Squash :*			
2008 99 11	---- Mango	kg.	30%	-
2008 99 12	---- Lemon	kg.	30%	-
2008 99 13	---- Orange	kg.	30%	-
2008 99 14	---- Pineapple	kg.	30%	-
2008 99 19	---- Other	kg.	30%	-
	--- *Other :*			
2008 99 91	---- Fruit cocktail	kg.	30%	-
2008 99 92	---- Grapes	kg.	30%	-
2008 99 93	---- Apples	kg.	30%	-
2008 99 94	---- Guava	kg.	30%	-
2008 99 99	---- Other	kg.	30%	-
2009	**FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER**			
	- *Orange juice :*			
2009 11 00	-- Frozen	kg.	35%	-
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg.	35%	-
2009 19 00	-- Other	kg.	35%	-
	- *Grapefruit juice; pomelo juice:*			
2009 21 00	-- Of a Brix value not exceeding 20	kg.	50%	-
2009 29 00	-- Other	kg.	50%	-
	- *Juice of any other single citrus fruit:*			
2009 31 00	-- Of a Brix value not exceeding 20	kg.	50%	-
2009 39 00	-- Other	kg.	50%	-
	- *Pineapple juice :*			
2009 41 00	-- Of a Brix value not exceeding 20	kg.	50%	-
2009 49 00	-- Other	kg.	50%	-
2009 50 00	- Tomato juice	kg.	50%	-
	- *Grape juice (including grape must):*			

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(1)	(2)	(3)	(4)	(5)
2009 61 00	-- Of a Brix value not exceeding 30	kg.	50%	-
2009 69 00	-- Other	kg.	50%	-
	- *Apple juice :*			
2009 71 00	-- Of a Brix value not exceeding 20	kg.	50%	-
2009 79 00	-- Other	kg.	50%	-
	- *Juice of any other single fruit, nut or vegetable:*			
2009 81 00	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*) juice; lingonberries (*Vaccinium vitis-idaea*)Vaccinium vitis-idaea) juice	kg.	50%	-
2009 89	-- Other:			
2009 89 10	--- Mango juice	kg.	50%	-
2009 89 90	--- Other	kg.	50%	-
2009 90 00	- Mixtures of juices	kg.	50%	-

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CHAPTER 21

Miscellaneous edible preparations

NOTES :

1. This Chapter does not cover:

(a) mixed vegetables of heading 0712;

(b) roasted coffee substitutes containing coffee in any proportion (heading 0901);

(c) flavoured tea (heading 0902);

(d) spices or other products of headings 0904 to 0910;

(e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, insect, fish or crustaceans, molluscs or other aquaticinvertebrates, or any combination thereof (Chapter 16);

(f) products of heading 2404;

(g) yeast put up as a medicament or other products of heading 3003 or 3004; or

(h) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1 (*b*) above are to be classified in heading 2101.

3. For the purposes of heading 2104, the expression –homogenised composite food preparations‖ means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g . For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

SUPPLEMENTRY NOTES :

1. In this Chapter, ―Pan masala‖ means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.

2. In this Chapter –betel nut product known as Supari‖ means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

3. For the purposes of tariff item 2106 90 11, the expression ―Sharbat‖ means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preperations.

4. Tariff item 2106 90 50, *inter alia*, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), *inter alia*, includes:

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(a) protein concentrates and textured protein substances;

(b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;

(c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;

(d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;

(e) flavouring powders for making beverages, whether or not sweetened;

(f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;

(g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;

(h) pre-cooked rice, cooked either fully or partially and their dehydrates; and

(i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as ―Misthans‖ or ―Mithai‖ or called by any other name. They also include products commonly known as ―Namkeens‖, ―mixtures‖, ―Bhujia‖, ―Chabena‖ or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2101	**EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF**			
	- *Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :*			
2101 11	-- *Extracts, essences and concentrates:*			
2101 11 10	--- Instant coffee, flavoured	kg.	30%	-
2101 11 20	--- Instant coffee, not flovered	kg.	30%	-
2101 11 30	--- Coffee aroma	kg.	30%	-
2101 11 90	--- Other	kg.	30%	-
2101 12 00	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	30%	-

(1)		(2)	(3)	(4)	(5)
2101 20	-	*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 20 10	---	Instant tea	kg.	30%	-
2101 20 20	---	Quick brewing black tea	kg.	30%	-
2101 20 30	---	Tea aroma	kg.	30%	-
2101 20 90	---	Other	kg.	30%	-
2101 30	-	*Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof :*			
2101 30 10	---	Roasted chicory	kg.	30%	-
2101 30 20	---	Roasted coffee substitutes	kg.	30%	-
2101 30 90	---	Other	kg.	30%	-
2102		**YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS**			
2102 10	-	*Active yeasts :*			
2102 10 10	---	Culture yeast	kg.	30%	-
2102 10 20	---	Baker‘s yeast	kg.	30%	-
2102 10 90	---	Other	kg.	30%	-
2102 20 00	-	Inactive yeasts, other single-cell micro-organisms, dead	kg.	30%	-
2102 30 00	-	Prepared baking powders	kg.	30%	-
2103		**SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD**			
2103 10 00	-	Soya sauce	kg.	30%	-
2103 20 00	-	Tomato ketchup and other tomato sauces	kg.	30%	-
2103 30 00	-	Mustard flour and meal and prepared mustard	kg.	30%	-
2103 90	-	*Other:*			
2103 90 10	---	Curry paste	kg.	30%	-
2103 90 20	---	Chilli sauce	kg.	30%	-
2103 90 30	---	Majonnaise and salad dressings	kg.	30%	-
2103 90 40	---	Mixed, condiments and mixed seasoning	kg.	30%	-
2103 90 90	---	Other	kg.	30%	-
2104		**SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS**			
2104 10	-	*Soups and broths and preparations therefor:*			

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(1)		(2)	(3)	(4)	(5)
2104 10 10	---	Dried	kg.	30%	-
2104 10 90	---	Other	kg.	30%	-
2104 20 00	-	Homogenised composite food preparations	kg.	30%	-
2105 00 00		**ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA**	kg.	30%	-
2106		**FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED**			
2106 10 00	-	Protein concentrates and textured protein substances	kg.	40%	-
2106 90	-	*Other:*			
	---	*Soft drink concentrates :*			
2106 90 11	----	Sharbat	kg.	150%	-
2106 90 19	----	Other	kg.	150%	-
2106 90 20	---	Pan masala	kg.	150%	-
2106 90 30	---	Betel nut product known as ―Supari‖	kg.	150%	-
2106 90 40	---	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	150%	-
2106 90 50	---	Compound preparations for making non-alcoholic beverages	kg.	150%	-
2106 90 60	---	Food flavouring material	kg.	150%	-
2106 90 70	---	Churna for pan	kg.	150%	-
2106 90 80	---	Custard powder	kg.	150%	-
	---	*Other :*			
2106 90 91	----	Diabetic foods	kg.	150%	-
2106 90 92	----	Sterilized or pasteurized millstone	kg.	150%	-
2106 90 99	----	Other	kg.	150%	-

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CHAPTER 22

Beverages, spirits and vinegar

NOTES :

1. This Chapter does not cover:

(a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);

(b) sea water (heading 2501);

(c) distilled or conductivity water or water of similar purity (heading 2853);

(d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);

(e) medicaments of heading 3003 or 3004; or

(f) perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the ―alcoholic strength by volume‖ shall be determined at a temperature of 20° C.

3. For the purposes of heading 2202, the term ―non-alcoholic beverages‖ means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

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SUB-HEADING NOTE :

For the purposes of sub-heading 2204 10, the expression ―sparkling wine‖ means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential
(1)		(2)	(3)	(4)	(5)
2201		**WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW**			
2201 10	-	*Mineral waters and aerated waters :*			
2201 10 10	---	Mineral waters	l	30%	-
2201 10 20	---	Aerated waters	l	30%	-
2201 90	-	*Other :*			
2201 90 10	---	Ice and snow	l	30%	-
2201 90 90	---	Other	l	30%	-
2202		**WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED,**			

(1)		(2)	(3)	(4)	(5)
		AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES OF HEADING 2009			
2202 10	-	*Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :*			
2202 10 10	---	Aerated waters	l	30%	-
2202 10 20	---	Lemonade	l	30%	-
2202 10 90	---	Other	l	30%	-
	-	*Other :*			
2202 91 00	--	Non alcoholic beer	l	30%	-
2202 99	--	Other:			
2202 99 10	---	Soya milk drinks, whether or not sweetened or flavoured	l	30%	-
2202 99 20	---	Fruit pulp or fruit juice based drink	l	30%	-
2202 99 30	---	Beverages containing milk	l	30%	-
2202 99 90	---	Other	l	30%	-
2203 00 00		**BEER MADE FROM MALT**	l	100%	-
2204		**WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009**			
2204 10 00	-	Sparkling wine	l	150%	-
	-	*Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :*			
2204 21	--	*In containers holding 2* l *or less:*			
2204 21 10	---	Port and other red wines	l	150%	-
2204 21 20	---	Sherry and other white wines	l	150%	-
2204 21 90	---	Other	l	150%	-
2204 22	--	*In containers holding more than 2 l but not more than 10 l:*			
2204 22 10	---	Port and other red wines	l	150%	-
2204 22 20	---	Sherry and other white wines	l	150%	-
2204 22 90	---	Other	l	150%	-
2204 29	--	*Other :*			
2204 29 10	---	Port and other red wines	l	150%	-
2204 29 20	---	Sherry and other white wines	l	150%	-
2204 29 90	---	Other	l	150%	-
2204 30 00	-	Other grape must	l	150%	-
2205		**VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES**			
2205 10 00	-	In containers holding 2 l or less	l	150%	-

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(1)		(2)	(3)	(4)	(5)
2205 90 00	-	Other	*l*	150%	-
2206 00 00		**OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD SAKE); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED**	*l*	150%	-
2207		**UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH**			
2207 10	-	*Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:*			
	---	*Rectified spirit :*			
2207 10 11	----	Concentrates of alcoholic beverages	*l*	150%	-
2207 10 19	----	Other	*l*	150%	-
2207 10 90	---	Other	*l*	150%	-
2207 20 00	-	Ethyl alcohol and other spirits, denatured, of any strength	*l*	5%	-
2208		**UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRIT, LIQUEURS AND OTHER SPIRITNOUS BEVERAGES**			
2208 20	-	*Spirits obtained by distilling grape wine or grape marc :*			
	---	*In containers holding 2* l *or less:*			
2208 20 11	----	Brandy	*l*	150%	-
2208 20 19	----	Other	*l*	150%	-
	---	Other			
2208 20 91	----	Brandy	*l*	150%	-
2208 20 99	----	Other	*l*	150%	-
2208 30	-	*Whiskies :*	*l*	150%	-
	---	*In containers holding 2* l *or less :*			
2208 30 11	----	Bourbon whiskey	*l*	150%	-
2208 30 12	----	Scotch	*l*	150%	-
2208 30 13	----	Blended	*l*	150%	-
2208 30 19	----	Other	*l*	150%	-
	---	Other			
2208 30 91	----	Bourbon whiskey	*l*	150%	-
2208 30 92	----	Scotch	*l*	150%	-

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(1)		(2)	(3)	(4)	(5)
2208 30 93	----	Blended	l	150%	-
2208 30 99	----	Other	l	150%	-
2208 40	-	*Rum and other spirits obtained by distilling fermented sugarcane products:*			
	---	*In containers holding 2* l *or less :*			
2208 40 11	----	Rum	l	150%	-
2208 40 12	----	Other	l	150%	-
	---	Other:			
2208 40 91	----	Rum	l	150%	-
2208 40 92	----	Other	l	150%	-
	---	Other			
2208 50	-	*Gin and Geneva :*			
	---	*In containers holding 2* l *or less :*			
2208 5011	----	Gin	l	150%	-
2208 50 12	----	Geneva	l	150%	-
	---	Other :			
2208 50 91	----	Gin	l	150%	-
2208 50 92	----	Geneva	l	150%	-
2208 60 00	-	Vodka	l	150%	-
2208 70	-	*Liqueurs and cordials :*			
	---	*In containers holding 2* l *or less :*			
2208 70 11	----	Liqueurs	l	150%	-
2208 70 12	----	Cordials	l	150%	-
	---	*Other :*			
2208 70 91	----	Liqueurs	l	150%	-
2208 70 92	----	Cordials	l	150%	-
2208 90	-	*Other :*			
	---	*In containers holding 2* l *or less :*			
2208 90 11	----	Tequila	l	150%	-
2208 90 12	----	Indenatured ethyl alcohol	l	150%	-
2208 90 19	----	Other	l	150%	-
	---	Other			
2208 90 91	----	Tequila	l	150%	-
2208 90 92	----	Indenatured ethyl alcohol	l	150%	-
2208 90 99	----	Other	l	150%	-
2209		**VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID**			
2209 00	-	*Vinegar and substitutes for vinegar obtained from acetic acid:*			
2209 00 10	---	Brewed vinegar	l	30%	-
2209 00 20	---	Synthetic vinegar	l	30%	-
2209 00 90	---	Other	l	30%	-

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CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE :

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUB-HEADING NOTE :

For the purposes of sub-heading 2306 41, the expression ―low erucic acid rape or colza seeds‖ means seeds as defined in sub-heading Note 1 to Chapter 12.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2301		**FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES**			
2301 10	-	*Flours, meals and pellets, of meat or meat offal; greaves :*			
2301 10 10	---	Meat meals and pellets (including tankage)	kg.	15%	-
2301 10 90	---	Other (including greaves)	kg.	15%	-
2301 20	-	*Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :*			
	---	*Fish meal, unfit for human consumption:*			
2301 20 11	----	In powder form	kg.	15%	-
2301 20 19	----	Other	kg.	15%	-
2301 20 90	---	Other	kg.	15%	-

(1)		(2)	(3)	(4)	(5)
2302		**BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS**			
2302 10	-	*Of maize (corn) :*			
2302 10 10	---	Maize bran	kg.	15%	-
2302 10 90	---	Other	kg.	15%	-
2302 30 00	-	Of wheat	kg.	15%	-
2302 40 00	-	Of other cereals	kg.	15%	-
2302 50 00	-	Of leguminous plants	kg.	15%	-
2303		**RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS**			
2303 10 00	-	Residues of starch manufacture and similar residues	kg.	15%	-
2303 20 00	-	Beet-pulp, bagasse and other waste of sugar manufacture	kg.	15%	-
2303 30 00	-	Brewing or distilling dregs and waste	kg.	15%	-
2304		**OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL**			
2304 00	-	*Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil:*			
2304 00 10	---	Oil-cake and oil-cake meal of soyabean, expeller variety	kg.	15%	-
2304 00 20	---	Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	15%	-
2304 00 30	---	Meal of soyabean, solvent extracted (defatted)	kg.	15%	-
2304 00 90	---	Other	kg.	15%	-
2305		**OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS,**			

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(1)		(2)	(3)	(4)	(5)
		RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL			
2305 00	-	*Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil:*			
2305 00 10	---	Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	15%	-
2305 00 20	---	Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	15%	-
2305 00 90	---	Other	kg.	15%	-
2306		**OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305**			
2306 10	-	*Of cotton seeds :*			
2306 10 10	---	Oil-cake and oil-cake meal, decorticated expeller variety	kg.	15%	-
2306 10 20	---	Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	15%	-
2306 10 30	---	Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	15%	-
2306 10 40	---	Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	15%	-
2306 10 90	---	Other	kg.	15%	-
2306 20	-	*Of linseed :*			
2306 20 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	15%	-
2306 20 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	15%	-
2306 20 90	---	Other	kg.	15%	-
2306 30	-	*Of sunflower seeds:*			
2306 30 10	---	Oil-cake and oil-cake meal, expeller variety	kg.	15%	-
2306 30 20	---	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	15%	-

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(1)	(2)	(3)	(4)	(5)
2306 30 90	--- Other	kg.	15%	-
	- *Of rape or colza seeds:*			
2306 41 00	-- Of low erucic acid rape or colza seeds	kg.	15%	-
2306 49 00	-- Other	kg.	15%	-
2306 50	- *Of coconut or copra :*			
2306 50 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	15%	-
2306 50 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	15%	-
2306 50 90	--- Other	kg.	15%	-
2306 60 00	- Of palm nuts or kernels	kg.	15%	-
2306 90	- *Other:*			
	--- *Oil-cake and oil-cake meal, expeller variety :*			
2306 90 11	---- Of mowra seeds	kg.	15%	-
2306 90 12	---- Of mustard seeds	kg.	15%	-
2306 90 13	---- Of niger seeds	kg.	15%	-
2306 90 14	---- Of seasamum seeds	kg.	15%	-
2306 90 15	---- Of mango kernel	kg.	15%	-
2306 90 16	---- Of sal (de-oiled)	kg.	15%	-
2306 90 17	---- Of castor seeds	kg.	15%	-
2306 90 18	---- Of neem seeds	kg.	15%	-
2306 90 19	---- Of other seeds	kg.	15%	-
	--- *Oil-cake and oil-cake meal, solvent extracted (defatted) variety :*			
2306 90 21	---- Of mustard seeds	kg.	15%	-
2306 90 22	---- Of niger seeds	kg.	15%	-
2306 90 23	---- Of cardi seeds	kg.	15%	-
2306 90 24	---- Of seasamum seeds	kg.	15%	-
2306 90 25	---- Of mango kernel	kg.	15%	-
2306 90 26	---- Of sal (de-oiled)	kg.	15%	-
2306 90 27	---- Of castor seeds	kg.	15%	-
2306 90 28	---- Of neem seeds	kg.	15%	-
2306 90 29	---- Of other seeds	kg.	15%	-
2306 90 30	--- Residues babool seed extraction	kg.	15%	-
2306 90 90	--- Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
2307 00 00		**WINE LEES; ARGOL**	kg.	15%	-
2308 00 00		**VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED**	kg.	15%	-
2309		**PREPARATIONS OF A KIND USED IN ANIMAL FEEDING**			
2309 10 00	-	Dog or cat food, put up for retail sale	kg.	20%	-
2309 90	-	*Other :*			
2309 90 10	---	Compounded animal feed	kg.	15%	-
2309 90 20	---	Concentrates for compound animal feed	kg.	15%	-
	---	*Feeds for fish (prawn, etc.) :*			
2309 90 31	----	Prawn and shrimps feed	kg.	15%	-
2309 90 32	----	Fish feed in powdered form	kg.	15%	-
2309 90 39	----	Other	kg.	15%	-
2309 90 90	---	Other	kg.	15%	-

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CHAPTER 24

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

NOTE :

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

(2) Any products classifiable in heading 2404 and any other heading of the Chapter are to be classified in heading 2404.

(3) For the purposes of heading 2404, the expression ‑inhalation without combustion‖ means inhalation through heated delivery or other means, without combustion.

SUB-HEADING Note:

For the purposes of sub-heading 2403 11, the expression ―water pipe tobacco‖ means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not contain-ing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.

SUPPLEMENTRY NOTES :

For the purposes of this Chapter:

(1) ‑tobacco‖ means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plantwhile still attached to the earth.

(2) ‑cut-tobacco‖ means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.

(3) ‑smoking mixtures for pipes and cigarettes‖ of sub-heading 2403 10 does not cover ― Gudaku‖.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
2401		**UNMANUFACTURED TOBACCO; TOBACCO REFUSE**			
2401 10	-	*Tobacco, not stemmed or stripped :*			
2401 10 10	---	Flue cured virginia tobacco	kg.	30%	-
2401 10 20	---	Sun cured country (natu) tobacco	kg.	30%	-
2401 10 30	---	Sun cured virginia tobacco	kg.	30%	-
2401 10 40	---	Burley tobacco	kg.	30%	-
2401 10 50	---	Tobacco for manufacture of biris, not stemmed	kg.	30%	-
2401 10 60	---	Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 10 70	---	Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 10 80	---	Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 10 90	---	Other	kg.	30%	-
2401 20	-	*Tobacco, partly or wholly stemmed or stripped :*			

(1)		(2)	(3)	(4)	(5)
2401 20 10	---	Flue cured virginia tobacco	kg.	30%	-
2401 20 20	---	Sun cured country (natu) tobacco	kg.	30%	-
2401 20 30	---	Sun cured virginia tobacco	kg.	30%	-
2401 20 40	---	Burley tobacco	kg.	30%	-
2401 20 50	---	Tobacco for manufacture of biris	kg.	30%	-
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 20 90	---	Other	kg.	30%	-
2401 30 00	-	Tobacco refuse	kg.	30%	-
2402		**CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES**			
2402 10	-	*Cigars, cheroots and cigarillos, containing tobacco :*			
2402 10 10	---	Cigar and cheroots	Tu	60%	-
2402 10 20	---	Cigarillos	Tu	60%	-
2402 20	-	*Cigarettes, containing tobacco :*			
2402 20 10	---	Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	30%	-
2402 20 20	---	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	30%	-
2402 20 30	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	Tu	30%	-
2402 20 40	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	Tu	30%	-
2402 20 50	---	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	30%	-

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(1)	(2)	(3)	(4)	(5)
2402 20 90	--- Other	Tu	30%	-
2402 90	- *Other :*			
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	30%	-
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	30%	-
2402 90 90	--- Other	Tu	30%	-
2403	**OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES**			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
2403 11	-- Water pipe tobacco specified in Sub-heading Note to this Chapter:			
2403 11 10	--- Hookah or gudaku tobacco	kg.	30%	-
2403 11 90	--- Other	kg.	30%	-
2403 19	-- Other:			
2403 19 10	--- Smoking mixtures for pipes and cigarettes	kg.	30%	-
	--- Biris:			
2403 19 21	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	30%	-
2403 19 29	---- Other	Tu	30%	-
2403 19 90	--- Other	kg.	30%	-
	- *Other :*			
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	kg.	30%	-
2403 99	-- *Other :*			
2403 99 10	--- Chewing tobacco	kg.	30%	-
2403 99 20	--- Preparations containing chewing tobacco	kg.	30%	-
2403 99 30	--- Jarda scented tobacco	kg.	30%	-
2403 99 40	--- Snuff	kg.	30%	-
2403 99 50	--- Preparations containing snuff	kg.	30%	-
2403 99 60	--- Tobacco extracts and essence	kg.	30%	-
2403 99 70	--- Cut-tobacco	kg.	30%	-
2403 99 90	--- Other	kg.	30%	-
2404	**PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**			
	- *Products intended for inhalation without combustion:*			
2404 11 00	-- Containing tobacco or reconstituted tobacco	kg.	30%	-
2404 12 00	-- Other, containing nicotine	kg.	30%	-
2404 19 00	-- Other	kg.	30%	-
	- *Other:*			
2404 91 00	-- For oral application	kg.	30%	-
2404 92 00	-- For transdermal application	kg.	30%	-
2404 99 00	-- Other	kg.	30%	-

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SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

NOTES:

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

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

2. This Chapter does not cover :

(a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);

(b) earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 2821);

(c) medicaments and other products of Chapter 30;

(d) perfumery, cosmetic or toilet preparations (Chapter 33);

(e) dolomite ramming mix (heading 3816);

(f) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);

(g) precious or semi-precious stones (heading 7102 or 7103);

(h) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);

(ij) billiard chalks (heading 9504); or

(*k)* writing or drawing chalks and tailors‘ chalks (heading 9609).

3. Any products classifiable in heading 2517 and any other heading of this Chapter are to be classified in heading 2517.

4. Heading 2530 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

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SECTION-V **CHAPTER-25**

SUPPLEMENTARY NOTE :

In heading 2523, ―sagol‖ means cement obtained by heating limestone and burnt coal in a kiln; and ―ashmoh‖ means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
2501		**SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE FLOWING AGENTS; SEA WATER**			
2501 00	-	*Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents;Sea water :*			
2501 00 10	---	Common salt (including iodised salt)	kg.	5%	-
2501 00 20	---	Rock salt	kg.	5%	-
2501 00 90	---	Other	kg.	5%	-
2502 00 00		**UNROASTED IRON PYRITES**	kg.	5%	-
2503		**SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLODIAL SULPHUR**			
2503 00	-	*Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and collodial sulphur :*			
2503 00 10	---	Sulphur recovered as by-product in refining of crude oil	kg.	2.5%	-
2503 00 90	---	Other	kg.	5%	-
2504		**NATURAL GRAPHITE**			
2504 10	-	*In powder or in flakes :*			
2504 10 10	---	Graphite, crystalline	kg.	5%	10%
2504 10 20	---	Graphite, amorphous	kg.	5%	10%
2504 10 90	---	Other	kg.	5%	10%
2504 90	-	*Other :*			
2504 90 10	---	Graphite, micronised	kg.	5%	10%
2504 90 90	---	Other	kg.	5%	10%

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(1)		(2)	(3)	(4)	(5)
2505		**NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26**			
2505 10	-	*Silica sands and quartz sands:*			
	---	*Silica sands :*			
2505 10 11	----	Processed (white)	kg.	5%	-
2505 10 12	----	Processed (brown)	kg.	5%	-
2505 10 19	----	Other	kg.	5%	-
2505 10 20	---	Quartz sands	kg.	5%	-
2505 90 00	-	Other	kg.	5%	-
2506		**QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE**			
2506 10	-	*Quartz:*			
2506 10 10	---	In lumps	kg.	5%	-
2506 10 20	---	In powder	kg.	5%	-
2506 20	-	*Quartzite :*			
2506 20 10	---	In lumps	kg.	5%	-
2506 20 20	---	In powder	kg.	5%	-
2506 20 90	---	Other	kg.	5%	-
2507		**KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED**			
2507 00	-	*Kaolin and other kaolinic clays, whether or not calcined :*			
2507 00 10	---	Crude	kg.	5%	-
	---	*Other:*			
2507 00 21	----	Pharmaceutical grade	kg.	5%	-
2507 00 22	----	Ceramic grade	kg.	5%	-
2507 00 29	----	Other	kg.	5%	-
2508		**OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS**			
2508 10	-	*Bentonite :*			
2508 10 10	---	Crude	kg.	5%	-
2508 10 90	---	Other (includes processed and ground)	kg.	5%	-
2508 30	-	*Fire clay :*			
2508 30 10	---	Non-plastic	kg.	5%	-
2508 30 20	---	Semi-plastic	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
2508 30 30	---	Plastic	kg.	5%	-
2508 30 90	---	Other	kg.	5%	-
2508 40	-	*Other clays :*		5%	
2508 40 10	---	Ball clay	kg.	5%	-
2508 40 20	---	Earth clay	kg.	5%	-
2508 40 90	---	Other	kg.	5%	-
2508 50	-	*Andalusite, kyanite and sillimanite:*		5%	
2508 50 10	---	Andalusite	kg.	5%	-
	---	*Kyanite :*			
2508 50 21	----	Crude, other than calcined	kg.		-
2508 50 22	----	Processed, other than calcined (washed or ground or screened or beneficiated)	kg.	5% 5%	-
2508 50 23	----	Calcined	kg.		-
	---	*Sillimanite :*		5%	
2508 50 31	----	Lumps	kg.	5%	-
2508 50 32	----	Fines (including sand)	kg.	5%	-
2508 50 39	----	Other	kg.	5%	-
2508 60 00	-	Mullite	kg.	5%	-
2508 70 00	-	Chamotte or dinas earths	kg.	5%	-
2509 00 00		**CHALK**	kg.	5%	-
2510		**NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK**			
2510 10	-	*Unground :*			
2510 10 10	---	Natural calcium phosphate	kg.	2.5%	-
2510 10 20	---	Natural aluminium calcium phosphate	kg.	2.5%	-
2510 10 30	---	Natural calcium phosphate apatite	kg.	2.5%	-
2510 10 90	---	Other	kg.	2.5%	-
2510 20	-	*Ground :*			
2510 20 10	---	Natural calcium phosphates	kg.	2.5%	-
2510 20 20	---	Natural aluminium calcium phosphate	kg.	2.5%	-
2510 20 30	---	Natural calcium phosphates apatite	kg.	2.5%	-
2510 20 90	---	Other	kg.	2.5%	-
2511		**NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816**			
2511 10	-	*Natural barium sulphate (barytes):*			
2511 10 10	---	Lumps	kg.	5%	-
2511 10 20	---	Powder	kg.	5%	-
2511 10 90	---	Other	kg.	5%	-
2511 20 00	-	Natural barium carbonate (witherite)	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
2512	-	**SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHEROR NOT CALCINED, OF AN APPARENT SPECIFICGRAVITY OF 1 OR LESS**			
2512 00	-	*Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less :*			
2512 00 10	---	Kieselguhr	kg.	5%	-
2512 00 20	---	Tripolite	kg.	5%	-
2512 00 30	---	Diatomite	kg.	5%	-
2512 00 90	---	Other	kg.	5%	-
2513		**PUMICE STONES; EMERY; NATURAL CORUNDUM, NTURAL GARNET AND OTHER NATRUAL ABRASIVES, WHETHER OR NOT HEAT-TREATED**			
2513 10 00	-	*Pumice stone*	kg.	5%	-
2513 20	-	*Emery, natural corundum, natural garnet and other natural abrasives :*			
2513 20 10	---	Emery	kg.	5%	-
2513 20 20	---	Natural corundum	kg.	5%	-
2513 20 30	---	Natural garnet	kg.	5%	-
2513 20 90	---	Other	kg.	5%	-
2514 00 00		**SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE**	kg.	5%	-
2515		**MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE**			
	-	*Marble and travertine :*			
2515 11 00	--	Crude or roughly trimmed	kg.	40%	-
2515 12	--	*Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :*			
2515 12 10	---	Blocks	kg.	40%	-
2515 12 20	---	Slabs	kg.	40%	-

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(1)		(2)	(3)	(4)	(5)
2515 12 90	---	Other	kg.	40%	-
2515 20	-	*Ecaussine and other calcareous monumental or building stone; alabaster :*			
2515 20 10	---	Alabaster	kg.	10%	-
2515 20 90	---	Other	kg.	10%	-
2516		**GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE**			
	-	*Granite :*			
2516 11 00	--	Crude or roughly trimmed	kg.	40%	-
2516 12 00	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg.	40%	-
2516 20 00	-	*Sandstone*	kg.	10%	-
2516 90	-	*Other monumental or building stone :*			
2516 90 10	---	Pakur stone	kg.	10%	-
2516 90 20	---	Stone boulders	kg.	10%	-
2516 90 90	---	Other	kg.	10%	-
2517		**PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 2515 OR 2516, WHETHER OR NOT HEAT-TREATED**			
2517 10	-	*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 :*			
2517 10 10	---	Pakur stone, crushed or broken	kg.	5%	-
2517 10 20	---	Flint	kg.	5%	-
2517 10 90	---	Other	kg.	5%	-
2517 20 00	-	Macadam of slag, dross or similar industrial waste, whether or not	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
		incorporating the materials cited in sub-heading 2517 10			
2517 30 00	-	Tarred macadam	kg.	5%	-
	-	*Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated :*			
2517 41 00	--	Of marble	kg.	5%	-
2517 49 00	--	Other	kg.	5%	-
2518		**DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE;**			
2518 10 00	-	Dolomite not calcined or sintered	kg.	10%	-
2518 20 00	-	Calcined or sintered dolomite	kg.	10%	-
2519		**NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE**			
2519 10 00	-	Natural magnesium carbonate (magnesite)	kg.	5%	-
2519 90	-	*Other:*			
2519 90 10	---	Fused magnesia (natural)	kg.	5%	-
2519 90 20	---	Dead-burnt (sintered) magnesia	kg.	5%	-
2519 90 30	---	Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg.	5%	-
2519 90 40	---	Magnesium oxide	kg.	5%	-
2519 90 90	---	Other	kg.	5%	-
2520		**GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS**			
2520 10	-	*Gypsum; anhydrite :*			
2520 10 10	---	Natural	kg.	2.5%	-
2520 10 20	---	Marine	kg.	2.5%	-
2520 10 90	---	Other	kg.	2.5%	-
2520 20	-	*Plasters:*			

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(1)		(2)	(3)	(4)	(5)
2520 20 10	---	Calcined	kg.	5%	-
2520 20 90	---	Other	kg.	5%	-
2521	-	**LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT**			
2521 00	-	*Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement:*			
2521 00 10	---	Limestone flux (L.D., below 1% SiO_2)	kg.	5%	-
2521 00 90	---	Other	kg.	5%	-
2522		**QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 2825**			
2522 10 00	-	Quicklime	kg.	5%	-
2522 20 00	-	Slaked lime	kg.	5%	-
2522 30 00	-	Hydraulic lime	kg.	5%	-
2523		**PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS**			
2523 10 00	-	Cement clinkers	kg.	10%	-
	-	*Portland cement:*			
2523 21 00	--	White cement, whether or not artificially coloured	kg.	10%	-
2523 29	--	*Other :*			
2523 29 10	---	Ordinary portland cement, dry	kg.	Free	-
2523 29 20	---	Ordinary portland cement, coloured	kg.	Free	-
2523 29 30	---	Portland pozzolana Cement	kg.	Free	-
2523 29 40	---	Portland slag cement	kg.	Free	-
2523 29 90	---	Other	kg.	Free	-
2523 30 00	-	Aluminous cement	kg.	10%	-
2523 90	-	*Other hydraulic cements:*			
2523 90 10	---	Sagol; ashmoh	kg.	10%	-
2523 90 20	---	High alumina refractory cement	kg.	10%	-
2523 90 90	---	Other	kg.	10%	-
2524		**ASBESTOS**			
2524 10 10	-	Crocidolite	kg.	10%	-
2524 90	-	Other			
	---	*In rock form:*			
2524 90 11	----	Chrysotile	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
2524 90 12	----	Amphibole	kg.	10%	-
2524 90 13	----	Crysolite	kg.	10%	-
2524 90 14	----	Amosite	kg.	10%	-
2524 90 19	----	Other	kg.	10%	-
	---	*Fibre raw, beaten or washed or graded to length :*			
2524 90 21	----	Chrysotile	kg.	10%	-
2524 90 22	----	Amphibole	kg.	10%	-
2524 90 23	----	Crysolite	kg.	10%	-
2524 90 24	----	Amosite	kg.	10%	-
2524 90 29	----	Other	kg.	10%	-
	---	*Flakes or powder:*			
2524 90 31	----	Chrysotile	kg.	10%	-
2524 90 32	----	Amphibole	kg.	10%	-
2524 90 33	----	Crysolite	kg.	10%	-
2524 90 34	----	Amosite	kg.	10%	-
2524 90 39	----	Other:	kg.	10%	-
	---	*Other:*			
2524 90 91	----	Waste	kg.	10%	-
2524 90 99	----	Other	kg.	10%	-
2525		**MICA, INCLUDING SPLITTINGS; MICA WASTE**			
2525 10	-	*Crude mica and mica rifted into sheets or splittings:*			
2525 10 10	---	Mica blocks	kg.	5%	-
2525 10 20	---	Condensor films trimmed but not cut to shape	kg.	5%	-
2525 10 30	---	Mica splittings, book form	kg.	5%	-
2525 10 40	---	Mica splittings, loose	kg.	5%	-
2525 10 90	---	Other	kg.	5%	-
2525 20	-	*Mica powder :*			
2525 20 10	---	Mica flakes, 2.20 mesh	kg.	5%	-
2525 20 20	---	Mica powder, dry ground	kg.	5%	-
2525 20 30	---	Mica powder, micronised	kg.	5%	-
2525 20 40	---	Mica powder, wet ground	kg.	5%	-
2525 20 50	---	Mica powder, calcined	kg.	5%	-
2525 20 90	---	Other	kg.	5%	-
2525 30	-	*Mica waste :*			
2525 30 10	---	Mica mine scrap and waste	kg.	5%	-
2525 30 20	---	Mica factory scrap	kg.	5%	-
2525 30 30	---	Mica cuttings book form	kg.	5%	-
2525 30 90	---	Other	kg.	5%	-
2526		**NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR**			

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(1)		(2)	(3)	(4)	(5)
		OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC			
2526 10	-	*Not crushed, not powdered :*			
2526 10 10	---	Steatite (soap stone, etc.) block	kg.	5%	-
2526 10 20	---	Steatite (soap stone, etc.) lumps	kg.	5%	-
2526 10 90	---	Other	kg.	5%	-
2526 20 00	-	Crushed or powdered	kg.	5%	-
2528		**NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H_3BO_3 CALCULATED ON THE DRY WEIGHT**			
2528 00	-	Natural borates and concentrates thereof (Whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight:			
2528 00 10	---	Natural sodium borates and concentrates thereof (whether or not calcined)	kg.	2.5%	-
2528 00 20	---	Natural boric acid containing not more than 85% of H_3BO_3 (calculated on the dry weight)	kg.	2.5%	-
2528 00 30	---	Natural calcium borates and concentrates thereof (whether or not calcined)	kg.	2.5%	-
2528 00 90	---	Other	kg.	2.5%	-
2529		**FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR**			
2529 10	-	*Feldspar :*			
2529 10 10	---	Lumps	kg.	5%	-
2529 10 20	---	Powder	kg.	5%	-
	-	*Fluorspar :*			
2529 21 00	--	Containing by weight 97% or less of calcium fluoride	kg.	5%	-
2529 22 00	--	Containing by weight more than 97% of calcium fluoride	kg.	5%	-
2529 30 00	-	Leucite; nepheline and nepheline syenite	kg.	5%	-
2530		**MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED**			
2530 10	-	*Vermiculite, perlite and chlorites, unexpanded :*			
2530 10 10	---	Vermiculite	kg.	5%	-

Indiastate

(1)	(2)	(3)	(4)	(5)
2530 10 20	--- Perlite	kg.	5%	-
2530 10 90	--- Others (including powder)	kg.	5%	-
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	kg.	5%	-
2530 90	- *Other :*			
2530 90 10	--- Meerschaum (whether or not in polished pieces) and amber agglomerated; meerachaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	kg.	5%	-
2530 90 20	--- Natural arsenic sulphides (such as orpiment)	kg.	5%	-
2530 90 30	--- Calcite	kg.	5%	-
2530 90 40	--- Ores and concentrates of rare earth metals	kg.	5%	-
2530 90 50	--- Wollastonite	kg.	5%	-
2530 90 60	--- Earth colour ochre, crude	kg.	5%	-
2530 90 70	--- Other processed earth colour ochre	kg.	5%	-
	--- *Other :*			
2530 90 91	---- Strontium sulphate (natural ore)	kg.	5%	-
2530 90 99	---- Other	kg.	5%	-

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CHAPTER 26

Ores, slag and ash

NOTES:

1. This Chapter does not cover:

(a) slag or similar industrial waste prepared as macadam (heading 2517);

(b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);

(c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);

(d) basic slag of Chapter 31;

(e) slag wool, rock wool or similar mineral wools (heading 6806);

(f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112 or 8549); or

(g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 2601 to 2617, the term ―ores‖ means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 2620 applies only to:

(a) slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incinerationof municipal waste (heading 2621); and

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

SUB-HEADING NOTES :

1. For the purposes of sub-heading 2620 21, ―leaded gasoline sludges and leaded anti- knock compound sludges‖ mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

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

Supplementary Note :

1. For the products of heading 2601, the percentage of Fe content, wherever specified, shall be calculated on the Dry Weight or Dry Metric Tonne (DMT) basis.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2601		**IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES**			
	-	*Iron ores and concentrates, other than roasted iron pyrites :*			
2601 11	--	*Non-agglomerated :*			
	---	Iron ore lumps (60% Fe or more)			
2601 11 11	----	60% Fe or more but below 62% Fe	kg.	2.5%	-
2601 11 12	----	62% Fe or more but below 65% Fe	kg.	2.5%	-
2601 11 19	----	65% Fe and above	kg.	2.5%	-
	---	Iron ore lumps (below 60% Fe, including black iron ore containing upto 10% Mn)			
2601 11 21	----	below 55% Fe	kg.	2.5%	-
2601 11 22	----	55% Fe or more but below 58% Fe	kg.	2.5%	-
2601 11 29	----	58% Fe or more but below 60% Fe	kg.	2.5%	-
	---	Iron ore fines (62% Fe or more)			
2601 11 31	----	62% Fe or more but below 65% Fe	kg.	2.5%	-
2601 11 39	----	65% Fe and above	kg.	2.5%	-
	---	Iron ore Fines (below 62% Fe)			
2601 11 41	----	below 55% Fe	kg.	2.5%	-
2601 11 42	----	55% Fe or more but below 58% Fe	kg.	2.5%	-
2601 11 43	----	58% Fe or more but below 60% Fe	kg.	2.5%	-
2601 11 49	----	60% Fe or more but below 62% Fe	kg.	2.5%	-
2601 11 50	---	Iron ore concentrate	kg.	2.5%	-
2601 11 90	---	Others	kg.	2.5%	-
2601 12	--	*Agglomerated :*			
2601 12 10	---	Iron ore pellets	kg.	2.5%	-
2601 12 90	---	Other	kg.	2.5%	-
2601 20 00	-	Roasted iron pyrites	kg.	2.5%	-
2602		**MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT**			
2602 00	-	*Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight :*			
2602 00 10	---	Manganese ore (46% or more)	kg.	2.5%	-

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(1)		(2)	(3)	(4)	(5)
2602 00 20	---	Manganese ore (44% or more but below 46%)	kg.	2.5%	-
2602 00 30	---	Manganese ore (40% or more but below 44%)	kg.	2.5%	-
2602 00 40	---	Manganese ore (35% or more but below 40%)	kg.	2.5%	-
2602 00 50	---	Manganese ore (30% or more but below 35%)	kg.	2.5%	-
2602 00 60	---	Ferruginous (10% or more but below 30%)	kg.	2.5%	-
2602 00 70	---	Manganese ore sinters, agglomerated	kg.	2.5%	-
2602 00 90	---	Other	kg.	2.5%	-
2603 00 00		**COPPER ORES AND CONCERTRATES**	kg.	2.5%	-
2604 00 00		**NICKEL ORES AND CONCENTRATES**	kg.	Free	-
2605 00 00		**COBALT ORES AND CONCENTRATES**	kg.	2.5%	-
2606		**ALUMINIUM ORES AND CONCENTRATES**			
2606 00	-	*Aluminium ores and concentrates :*			
2606 00 10	---	Bauxite (natural), not calcined	kg.	2.5%	-
2606 00 20	---	Bauxite (natural), calcined	kg.	2.5%	-
2606 00 90	---	Other aluminium ores and concentrates	kg.	2.5%	-
2607 00 00		**LEAD ORES AND CONCENTRATES**	kg.	2.5%	-
2608 00 00		**ZINC ORES AND CONCENTRATES**	kg.	2.5%	-
2609 00 00		**TIN ORES AND CONCENTRATES**	kg.	2.5%	-
2610		**CHROMIUM ORES AND CONCENTRATES**			
2610 00	-	*Chromium ores and concentrates :*			
2610 00 10	---	Chrome ore lumps, containing 47% Cr_2O_3 and above	kg.	2.5%	-
2610 00 20	---	Chrome ore lumps, containing 40% or more but less than 47% Cr_2O_3	kg.	2.5%	-
2610 00 30	---	Chrome ore lumps below 40% Cr_2O_3	kg.	2.5%	-
2610 00 40	---	Chrome ore friable and concentrates fixes containing 47% Cr_2O_3 and above	kg.	2.5%	-
2610 00 90	---	Other	kg.	2.5%	-
2611 00 00		**TUNGSTEN ORES AND CONCENTRATES**	kg.	2.5%	-
2612		**URANIUM OR THORIUM ORES AND CONCENTRATES**			

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(1)		(2)	(3)	(4)	(5)
2612 10 00	-	Uranium ores and concentrates	kg.	Free	-
2612 20 00	-	Thorium ores and concentrates	kg.	2.5%	-
2613		**MOLYBDENUM ORES AND CONCENTRATES**			
2613 10 00	-	Roasted	kg.	2.5%	-
2613 90 00	-	Other	kg.	2.5%	-
2614	-	**TITANIUM ORES AND CONCEN TRATES**			
2614 00	-	*Titanium ores and concentrates :*			
2614 00 10	---	Ilmenite, unprocessed	kg.	2.5%	-
2614 00 20	---	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	kg.	2.5%	-
	---	*Rutile :*			
2614 00 31	----	Rare earth oxides including rutile sand	kg.	2.5%	-
2614 00 39	----	Other	kg.	2.5%	-
2614 00 90	---	Other	kg.	2.5%	-
2615		**NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES**			
2615 10 00	-	Zirconium ores and concentrates	kg.	2.5%	-
2615 90	-	*Other :*			
2615 90 10	---	Vanadium ores and concentrates	kg.	2.5%	-
2615 90 20	---	Niobium or tantalum ores and concentrates	kg.	2.5%	-
2616		**PRECIOUS METAL ORES AND CONCENTRATES**			
2616 10 00	-	Silver ores and concentrates	kg.	2.5%	-
2616 90	-	*Other :*			
2616 90 10	---	Gold ores and concentrates	kg.	2.5%	-
2616 90 90	---	Other	kg.	2.5%	-
2617		**OTHER ORES AND CONCENTRATES**			
2617 10 00	-	Antimony ores and concentrates	kg.	2.5%	-
2617 90 00	-	Other	kg.	2.5%	-
2618 00 00		**GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL**	kg.	5%	-
2619		**SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL**			
2619 00	-	*Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel :*			
2619 00 10	---	Converted slag (scull) of blast furnace	kg.	5%	-

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(1)	(2)	(3)	(4)	(5)
2619 00 90	--- Other	kg.	5%	-
2620	**SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS**			
	- *Containing mainly zinc :*			
2620 11 00	-- Hard zinc spelter	kg.	5%	-
2620 19	-- Other:			
2620 19 10	--- Zinc dross	kg.	5%	-
2620 19 90	--- Other	kg.	5%	-
	- *Containing mainly lead :*			
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg.	5%	-
2620 29	- - Other:			
2620 29 10	--- Lead dross	kg.	5%	-
2620 29 90	--- Other	kg.	5%	-
2620 30	- *Containing mainly copper :*			
2620 30 10	--- Brass dross	kg.	5%	-
2620 30 90	--- Other	kg.	5%	-
2620 40	- *Containing mainly aluminium:*			
2620 40 10	--- Aluminium dross	kg.	5%	-
2620 40 90	--- Other	kg.	5%	-
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg.	5%	-
	- *Other :*			
2620 91 00	-- Containing antimony , beryllium, cadmium, chromium or their mixtures	kg.	5%	-
2620 99 00	-- Other	kg.	5%	-
2621	**OTHER SLAG AND ASH, INLCUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE**			
2621 10 00	- Ash and residues from the incineration of municipal waste	kg.	5%	-
2621 90 00	- Other	kg.	5%	-

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CHAPTER 27

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

NOTES :

1. This Chapter does not cover:

(a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to –petroleum oils and oils obtained frombituminous minerals‖ include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by anyprocess, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

3. For the purposes of heading 2710, –waste oils‖ means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. Theseinclude:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludgeoils fromthestoragetanks of petroleumoils, mainlycontainingsuchoilsandhighconcentration of additives (for example, chemicals) used in the manufacture of the primary products ; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tankwashings, or fromthe use of cutting oils for machining operations.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 2701 11 –anthracite‖ means coal havinga volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. Forthe purposes of sub-heading 2701 12, –bituminous coal‖ means coal havinga volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms –benzol‖, –(benzene)‖, –toluol‖ (toluene)", –xylol‖ (xylenes)" and –naphthalene‖ apply to products whichcontain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of sub-heading 2710 12, "light oils and preparations"are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

5. For the purposes of the sub-headings of heading 2710, the term –biodiesel‖ means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

SUPPLEMENTARY NOTE :

In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974

(a) –motor spirit‖ means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25^{0}C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. –Special boiling point spirits (tariff item Nos. 2710 12 11, 2710 12 12 and 2710 12 13)‖ means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations , and with a difference of not more than 60^{0}C between the temperatures at which 5% and 90% by volume (including losses) distil;

(b) –natural gasoline liquid (NGL)‖ is a low–boilingliquid petroleumproduct extracted from Natural Gas;

(c) ―superior kerosine oil (SKO)‖ means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) ―aviation turbine fuel (ATF)‖ means any hydrocarbon oil conforming to the Indian Standards Specificationof Bureau of Indian Standards IS : 1571:1992:2000;

(e) ―high speed diesel (HSD)‖ means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2005;

(f) –light dieseloil (LDO)‖ meansanyhydrocarbonoil conformingto the Indian Standards Specification of Bureau of Indian Standards IS: 15770:2008;

(g) –fuel oil‖means anyhydrocarbonoilconforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) –lubricating oil‖ meansanyoil, which is ordinarilyused, for lubrication, excludinganyhydrocarbon oil, which has its flash point below 93.3^0 Centigrade;

(i) –jute batching oil‖ and –textile oil‖ are hydrocarbon oils which have their flash point at or above 93.3^{0}C, and is ordinarily used for the batching of jute or other textile fibres;

(j) the expression ―petroleum jelly crude‖ (tariff item Nos. 2712 10 10) shall be taken to apply to petroleumjelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:

(1) –Flash Point‖ shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) –Smoke Point‖ shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time beingin force;

(3) –Final Boiling Point‖ shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;

(4) ―Carbon Residue‖ shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;

(5) –Colour Comparision Test‖ shall be done in the following manner, namely:

(i) first preparea five per cent. weight by volumesolution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil undertest with the Iodine solution so prepared.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
2701	-	**COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL**			
	-	*Coal, whether or not pulverised, but not agglomerated :*			
2701 11 00	--	Anthracite	kg.	5%	-
2701 12	--	*Bituminous coal :*			
2701 12 10	---	Coking coal	kg.	5%	-
2701 12 90	---	Other	kg.	5%	-
2701 19	--	*Other coal:*			
2701 19 10	---	Coking coal	kg.	5%	-
2701 19 20	---	Steam coal	kg.	5%	-
2701 19 90	---	Other	kg.	5%	-
2701 20	-	*Briquettes, ovoids and similar solid fuels manufactured from coal :*			
2701 20 10	---	Anthracite agglomerated	kg.	5%	-
2701 20 90	---	Other	kg.	5%	-
2702		**LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET**			
2702 10 00	-	Lignite, whether or not pulverised, but not agglomerated	kg.	5%	-
2702 20 00	-	Agglomerated lignite	kg.	5%	-
2703	-	**PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED**			
2703 00	-	*Peat (including peat litter), whether or not agglomerated :*			
2703 00 10	---	Peat whether or not compressed into bales, but not agglomerated	kg.	5%	-
2703 00 90	---	Other	kg.	5%	-
2704	-	**COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON**			
2704 00	-	*Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :*			
2704 00 10	---	Retort carbon (gas carbon)	kg.	5%	-

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(1)	(2)	(3)	(4)	(5)
2704 00 20	--- Coke and semi-coke of lignite or of peat	kg.	5%	-
2704 00 30	--- Hard coke of coal	kg.	5%	-
2704 00 40	--- Soft coke of coal	kg.	5%	-
2704 00 90	--- Other	kg.	5%	-
2705 00 00	**COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS**	kg.	5%	-
2706	**- TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS**			
2706 00	- *Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :*			
2706 00 10	--- Coal tar	kg.	5%	-
2706 00 90	--- Other	kg.	5%	-
2707	**OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS**			
2707 10 00	- Benzol (benzene)	kg.	2.5%	-
2707 20 00	- Toluol (toluene)	kg.	2.5%	-
2707 30 00	- Xylol (xylenes)	kg.	2.5%	-
2707 40 00	- Naphthelene	kg.	2.5%	-
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg.	2.5%	-
	- *Other :*			
2707 91 00	-- Creosote oils	kg.	2.5%	-
2707 99 00	-- *Other*	kg.	2.5%	-
2708	**PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS**			
2708 10	- *Pitch :*			
2708 10 10	--- Obtained by blending with creosote oil or other coal tar distillates	kg.	5%	-
2708 10 90	--- Other	kg.	5%	-
2708 20 00	- Pitch coke	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
***2709**		**PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE**			
2709 00	--	**PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE**			
2709 00 10	---	**PETROLEUM CRUDE**	**KG.**	**5%**	-
2709 00 90	---	**OTHER**	**KG.**	**Free**	-
2710		**PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS**			
	-	*Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:*			
2710 12	--	Light oils and preparations:			
	---	Naphtha:			
2710 12 21	----	Light naphtha	kg.	2.5%	-
2710 12 22	----	Heavy naphtha	kg.	2.5%	-
2710 12 29	----	Full range naphtha	kg.	2.5%	-
	---	Solvent 60/80, solvent 50/120 and solvent 145/205 (petroleum hydrocarbon solvents) as specified under standard IS 1745:			
2710 12 31	----	Solvent 60/80	kg.	5%	-
2710 12 32	----	Solvent 50/120	kg.	5%	-
2710 12 39	----	Solvent 145/205	kg.	5%	-
	---	*Motor gasoline conforming to standard IS 2796,IS 17021, IS 17586 or IS 17076:*			
2710 12 41	----	Motor gasoline conforming to standard IS 2796	kg.	2.5%	-
2710 12 42	----	E 20 fuel conforming to standard IS 17021	kg.	2.5%	-
2710 12 43	----	E 12 fuel conforming to standard IS 17586	kg.	2.5%	-
2710 12 44	----	E 15 fuel conforming to standard IS 17586	kg.	2.5%	-
2710 12 49	----	M15 fuel conforming to standard IS 17076	kg.	2.5%	-
2710 12 50	---	Aviation gasoline conforming to standard IS 1604	kg.	Free	-
2710 12 90	---	Other	kg.	5%	-
2710 19	--	Other:			
2710 19 20	---	Solvent 125/240 (petroleum hydrocarbon solvent)	kg.	5%	-

(1)	(2)		(3)	(4)	(5)
		as specified under standard IS 1745			
	---	Kerosene intermediate and oils obtained from kerosene intermediate:			
2710 19 31	----	Kerosene intermediate	kg.	5%	-
2710 19 32	----	Kerosene conforming to standard IS 1459	kg.	5%	-
2710 19 39	----	Aviation turbine fuels, kerosene type conforming to standard IS 1571	kg.	5%	-
	---	Gas oil and oils obtained from gas oil:			
2710 19 41	----	Gas oil	kg.	5%	-
2710 19 42	----	Vacuum gas oil	kg.	5%	-
2710 19 43	----	Light diesel oil conforming to standard IS 15770	kg.	5%	-
2710 19 44	----	Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	2.5%	-
2710 19 49	----	High flash high speed diesel fuel conforming to standard IS 16861	kg.	2.5%	-
	---	Fuel oils conforming to standard IS 1593:			
2710 19 51	----	Grade LV	kg.	5%	-
2710 19 52	----	Grade MV1	kg.	5%	-
2710 19 53	----	Grade MV2	kg.	5%	-
2710 19 59	----	Grade HV	kg.	5%	-
	---	Fuels (Class F) or marine fuels conforming to standard IS 16731:			
2710 19 61	----	Distillate oil	kg.	5%	-
2710 19 69	----	Residual oil	kg.	5%	-
	---	Base oil and lubricating oil:			
2710 19 71	----	Base oil	kg.	5%	-
2710 19 72	----	Engine oil (internal combustion engine crankcase oils) conforming to standard IS 13656	kg.	5%	-
2710 19 73	----	Engine oil conforming to standard IS 14234	kg.	5%	-
2710 19 74	----	Automotive gear oil conforming to standard IS 1118	kg.	5%	-
2710 19 75	----	Industrial gear oil conforming to standard IS 8406	kg.	5%	-
2710 19 76	----	General purpose machinery and spindle oils conforming to standard IS 493	kg.	5%	-
2710 19 77	----	Turbine lubricating oil conforming to standard IS 1012	kg.	5%	-
2710 19 78	----	Other lubricating oil, conforming to any other BIS standard	kg.	5%	-
2710 19 79	----	Other lubricating oil, not conforming to any BIS standard	kg.	5%	-
	---	Cuttingoil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil:			
2710 19 81	----	Cutting oil conforming to standard IS 1115	kg.	5%	-
2710 19 82	----	Cutting oil (neat) conforming to standard IS 3065	kg.	5%	-
2710 19 83	----	Hydraulic oil conforming to standard IS 3098 or IS 11656	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
2710 19 84	----	Industrial white oil conforming to standard IS 1083	kg.	5%	-
2710 19 85	----	Insulating oil for transformer and circuit-breaker (transformer and circuit-breaker oils) conforming to standard IS 335 or IS 12463	kg.	5%	-
2710 19 86	----	Mineral oil for cosmetic industry conforming to standard IS 7299	kg.	5%	-
2710 19 87	----	Jute batching oil conforming to standard IS 1758	kg.	5%	-
2710 19 88	----	Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil conforming to any other BIS standard	kg.	5%	-
2710 19 89	----	Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil, not conforming to any BIS standard	kg.	5%	-
2710 19 90	---	Other	kg.	5%	-
2710 20	-	*Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:*			
2710 20 10	---	Automotive diesel fuel, containing biodiesel, conforming to standard IS 1460	kg.	2.5%	-
2710 20 20	---	Diesel fuel blend (B6 to B20) conforming to standard IS 16531	kg.	2.5%	-
2710 20 90	---	Other	kg.	5%	-
	-	*Waste oil :*			
2710 91 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls(PBBs)	kg.	5%	-
2710 99 00	--	Other	kg.	5%	-
2711		**PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS**			
	-	*Liquified :*			
2711 11 00	--	Natural gas	kg.	2.5%	-
2711 12 00	--	Propane	kg.	2.5%	-
2711 13 00	--	Butanes	kg.	2.5%	-
2711 14 00	--	Ethylene, propylene, butylene and butadiene	kg.	5%	-
2711 19	--	Other:			
2711 19 10	---	LPG (for non-automotive purposes) conforming to standard IS 4576	kg.	5%	-
2711 19 20	---	LPG (for automotive purposes) conforming to standard IS 14861	kg.	5%	-
2711 19 90	---	Other	kg.	5%	-

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	-	*In gaseous state :*			
2711 21 00	--	Natural gas	kg.	5%	-
2711 29 00	--	Other	kg.	5%	-
2712		**PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED**			
2712 10	-	*Petroleum jelly :*			
2712 10 10	---	Crude	kg.	5%	-
2712 10 90	---	Other	kg.	5%	-
2712 20 00	-	Paraffin wax containing by weight less than 0.75 % of oil:	kg.	5%	-
2712 90	-	*Other :*			
2712 90 10	---	Micro-crystalline petroleum wax	kg.	5%	-
2712 90 20	---	Lignite wax	kg.	5%	-
2712 90 30	---	Slack wax	kg.	5%	-
2712 90 40	---	Paraffin wax containing by weight less than 0.75 % of oil:	kg.	5%	-
2712 90 90	---	Other	kg.	5%	-
2713		**PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS**			
	-	*Petroleum coke :*			
2713 11	- -	Not calcined:			
2713 11 10	- - -	Raw petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg.	10%	-
2713 11 90	- - -	Other	kg.	10%	-
2713 12	- -	Calcined:			
2713 12 10	- - -	Calcined petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg.	7.5%	-
2713 12 90	- - -	Other	kg.	7.5%	-
2713 20 00	-	Petroleum bitumen	kg.	5%	-
2713 90 00	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	5%	-
2714		**BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS**			
2714 10 00	-	Bituminous or oil shale and tar sands	kg.	5%	-
2714 90	-	*Other :*			
2714 90 10	---	Asphalt, natural	kg.	5%	-

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2714 90 20	---	Bitumen, natural	kg.	5%	-
2714 90 30	---	Gilsonete	kg.	5%	-
2714 90 90	---	Other	kg.	5%	-
2715	-	**BITUMINOUS MIXTURES BASED ON NATURAL ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)**			
2715 00	-	*Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs) :*			
2715 00 10	---	Cut backs, bituminous or asphalt	kg.	5%	-
2715 00 90	---	Other	kg.	5%	-
2716 00 00		**ELECTRICAL ENERGY**	1000 kWh	Rs.2000 per 1000 kwh	-

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES :

1. (*A*) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 are to be classified in those headings and in no other heading of this Schedule.

(*B*) Subject to paragraph (*A*) above, goods answering to a description in heading 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.

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

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

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4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 3827, then it is classifiable in a heading that references the product by name or function and not under heading 3827.

CHAPTER 28

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

NOTES :

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

(a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) the products mentioned in (*a*) above dissolved in water;

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

(d) the products mentioned in (*a*), (*b*) or (*c*) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

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

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex

cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading 2842), organic products included in headings 2843 to 2846 and 2852 carbides (heading 2849), only the following compounds of carbon are to be classified in this Chapter:

(a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 2811);

(b) halide oxides of carbon (heading 2812);

(c) carbon disulphide (heading 2813);

(d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);

(e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853) other than calcium cyanamide, whether or not pure (Chapter 31).

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

(a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) organo-inorganic compounds other than mentioned in Note 2 above;

(c) products mentioned in Note 2, 3 , 4 or 5 to Chapter 31;

(d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;

(e) artificial graphite (heading 3801); products put up as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 3824;

(f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;

(g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

(h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 9001).

4. Chemically defined complex acids consisting of a non-metal acid of Sub-Chapter II and a metal acid of Sub-Chapter IV are to be classified in heading 2811.

5. Headings 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.

6. Heading 2844 applies only to:

(a) technetium (atomic No. 43), promethium (atomic No. 61), Polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) natural or artificial radioactive isotopes (including those of the precious metals or of the base

metals of Sections XIV and XV), whether or not mixed together;

(c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 micro µci/g);

(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) radioactive residues whether or not usable.

The term –isotopes‖, for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:

(g) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

(*ii*) mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artitically modified.

7. Heading 2853 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading 3818.

SUB-HEADING NOTE:

For the purposes of sub-heading 2852 10, the expression ―chemically defined‖ means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses (a) to (h) of Note 1 to Chapter 29.

SUPPLEMENTARY NOTE :

1. Sub-heading 2804 40 includes, liquefied or solidified gas.

2. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
		I.—CHEMICAL ELEMENTS			
2801		**FLUORINE, CHLORINE, BROMINE AND IODINE**			
2801 10 00	-	Chlorine	kg.	5%	-
2801 20 00	-	Iodine	kg.	2.5%	-
2801 30	-	*Fluorine; bromine :*			
2801 30 10	---	Fluorine	kg.	5%	-
2801 30 20	---	Bromine	kg.	5%	-
2802		**SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR**			

(1)		(2)	(3)	(4)	(5)
2802 00	-	*Sulphur, sublimed or precipitated; colloidal sulphur :*			
2802 00 10	---	Sublimed sulphur	kg.	5%	-
2802 00 20	---	Precipitated sulphur	kg.	5%	-
2802 00 30	---	Colloidal sulphur	kg.	5%	-
2803		**CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)**			
2803 00	-	*Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) :*			
2803 00 10	---	Carbon blacks	kg.	7.5%	-
2803 00 20	---	Acetylene black	kg.	5%	-
2803 00 90	---	Other	kg.	5%	-
2804		**HYDROGEN, RARE GASES AND OTHER NON-METALS**			
2804 10 00	-	Hydrogen	kg.	5%	-
	-	*Rare gases :*			
2804 21 00	--	Argon	kg.	5%	-
2804 29	--	*Other :*			
2804 29 10	---	Helium	kg.	5%	-
2804 29 90	---	Other	kg.	5%	-
2804 30 00	-	Nitrogen	kg.	5%	-
2804 40	-	*Oxygen* :			
2804 40 10	---	Medicinal grade	kg.	5%	-
2804 40 90	---	Other	kg.	5%	-
2804 50	-	*Boron; tellurium*			
2804 50 10	---	Boron	kg.	5%	-
2804 50 20	---	Tellurium	kg.	5%	-
	-	*Silicon :*			
2804 61 00	--	Containing by weight not less than 99.99% of silicon	kg.	5%	-
2804 69 00	--	Other	kg.	5%	-
2804 70	-	*Phosphorus :*			
2804 70 10	---	Phosphorus, black	kg.	5%	-
2804 70 20	---	Phosphorus, red	kg.	5%	-
2804 70 30	---	Phosphorus, white or yellow	kg.	5%	-
2804 80 00	-	Arsenic	kg.	5%	-
2804 90 00	-	Selenium	kg.	5%	-
2805		**ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS,SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY**			
	-	*Alkali or alkaline-earth metals :*			

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(1)		(2)	(3)	(4)	(5)
2805 11 00	--	Sodium	kg.	5%	-
2805 12 00	--	Calcium	kg.	5%	-
2805 19 00	--	Other	kg.	5%	-
2805 30 00	-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg.	5%	-
2805 40 00	-	Mercury	kg.	5%	-
		II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806		**HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID**			
2806 10 00	-	Hydrogen chloride (hydrochloric acid)	kg.	7.5%	-
2806 20 00	-	Chlorosulphuric acid	kg.	7.5%	-
2807		**SULPHURIC ACID; OLEUM**			
2807 00	-	*Sulphuric acid; oleum :*			
2807 00 10	---	Sulphuric acid	kg.	7.5%	-
2807 00 20	---	Oleum	kg.	7.5%	-
2808		**NITRIC ACID; SULPHONITRIC ACIDS**			
2808 00	-	*Nitric acid; sulphonitric acids :*			
2808 00 10	---	Nitric acid	kg.	7.5%	-
2808 00 20	---	Sulphonitric acids	kg.	7.5%	-
2809		**DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED**			
2809 10 00	-	Diphosphorus pentaoxide	Kg	7.5%	-
2809 20	-	*Phosphoric acid and polyphosphoric acids :*			
2809 20 10	---	Phosporic acid	Kg	*20%	-
2809 20 20	---	Polyphosphoric acids	Kg	7.5%	-
2810		**OXIDES OF BORON; BORIC ACIDS**			
	-	*Oxides of boron; boric acids :*			
2810 00 10	---	Oxides of boron	kg.	7.5%	-
2810 00 20	---	Boric acids	kg.	**27.5%	-
2811		**OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS**			
	-	*Other inorganic acids :*			
2811 11 00	--	Hydrogen fluoride (hydrofluoric acid)	kg.	7.5%	-
2811 12 00	--	Hydrogen cyanide (hydrocyanic acid)	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
2811 19	-- *Other :*			
2811 19 20	--- Hypophosphorus acid (phosphinic acid)	kg.	7.5%	-
2811 19 30	--- Acids of arsenic	kg.	7.5%	-
2811 19 40	--- Sulphonic acid	kg.	7.5%	-
2811 19 90	--- Other	kg.	7.5%	-
	- *Other inorganic oxygen compounds of non-metals* :			
2811 21	-- *Carbon dioxide* :			
2811 21 10	--- Dry ice	kg.	7.5%	-
2811 21 90	--- Other	kg.	7.5%	-
2811 22 00	-- Silicon dioxide	kg.	7.5%	-
2811 29	-- *Other :*			
2811 29 10	--- Arsenic pentaoxide	kg.	7.5%	-
2811 29 20	--- Arsenic trioxide	kg.	7.5%	-
2811 29 30	--- Nitrous oxide	kg.	7.5%	-
2811 29 40	--- Carbon monoxide	kg.	7.5%	-
2811 29 50	--- Sulphur trioxide (sulphuric anhydride)	kg.	7.5%	-
2811 29 90	--- Other	kg.	7.5%	-
	III. — HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812	**HALIDES AND HALIDE OXIDES OF NON-METALS**			
	- *Chlorides and chloride oxides :*			
2812 11 00	-- Carbonyl dichloride (phosgene)	kg.	7.5%	-
2812 12 00	-- Phosphorous oxychloride	kg.	7.5%	-
2812 13 00	-- Phosphorous trichloride	kg.	7.5%	-
2812 14 00	-- Phosphorous pentachloride	kg.	7.5%	-
2812 15 00	-- Sulphur monochloride	kg.	7.5%	-
2812 16 00	-- Sulphur dichloride	kg.	7.5%	-
2812 17 00	-- Thionyl chloride	kg.	7.5%	-
2812 19	-- *Other:*			
2812 19 10	--- Sulpur oxychloride	kg.	7.5%	-
2812 19 20	--- Silicon tetrachloride	kg.	7.5%	-
2812 19 30	--- Arsenous trichloride	kg.	7.5%	-
2812 19 90	--- Other	kg.	7.5%	-
2812 90 00	- Other	kg.	7.5%	-
2813	**SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE**			
2813 10 00	- Carbon disulphide	kg.	7.5%	-
2813 90	- *Other :*			
2813 90 10	--- Arsenic disulphide (artificial)	kg.	7.5%	-
2813 90 20	--- Commercial phosphorus trisulphide	kg.	7.5%	-
2813 90 90	--- Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
		IV. — INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
2814		**AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION**			
2814 10 00	-	Anhydrous ammonia	kg.	5%	-
2814 20 00	-	Ammonia in aqueous solution	kg.	5%	-
2815		**SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM**			
	-	*Sodium hydroxide (caustic soda) :*			
2815 11	--	*Solid :*			
2815 11 10	---	Flakes	kg.	7.5%	-
2815 11 90	---	Other	kg.	7.5%	-
2815 12 00	--	In aqueous solution (soda lye or liquid soda)	kg.	7.5%	-
2815 20 00	-	Potassium hydroxide (caustic potash)	kg.	7.5%	-
2815 30 00	-	Peroxides of sodium or potassium	kg.	7.5%	-
2816		**HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM**			
2816 10	-	*Hydroxide and peroxide of magnesium :*			
2816 10 10	---	Hydroxide of magnesium	kg.	7.5%	-
2816 10 20	---	Peroxide of magnesium	kg.	7.5%	-
2816 40 00	-	Oxides, hydroxides and peroxides, of strontium or barium	kg.	7.5%	-
2817		**ZINC OXIDE; ZINC PEROXIDE**			
2817 00	-	*Zinc oxide; zinc peroxide :*			
2817 00 10	---	Zinc oxide	kg.	7.5%	-
2817 00 20	---	Zinc peroxide	kg.	7.5%	-
2818		**ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE**			
2818 10 00	-	Artificial corundum, whether or not chemically defined	kg.	7.5%	-
2818 20	-	*Aluminium oxide, other than artificial corundum :*			
	---	*Alumina, calcined:*			
2818 20 11	----	Metallurgical grade, conforming to IS 17441	kg.	5%	-
2818 20 19	----	Non- metallurgical grade, conforming to IS 17441	kg.	5%	-
2818 20 90	---	Other	kg.	7.5%	-
2818 30 00	-	Aluminium hydroxide	kg.	7.5%	-
2819		**CHROMIUM OXIDES AND HYDROXIDES**			
2819 10 00	-	Chromium trioxide	kg.	7.5%	-
2819 90 00	-	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2820		**MANGANESE OXIDES**			
2820 10 00	-	Manganese dioxide	kg.	7.5%	-
2820 90 00	-	Other	kg.	7.5%	-
2821		**IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe_2O_3**			
2821 10	-	*Iron oxides and hydroxides :*			
2821 10 10	---	Iron oxides	kg.	7.5%	-
2821 10 20	---	Iron hydroxides	kg.	7.5%	-
2821 20 00	-	Earth colours	kg.	7.5%	-
2822		**COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES**			
2822 00	-	*Cobalt oxides and hydroxides; commercial cobalt oxides:*			
2822 00 10	---	Cobalt oxides	kg.	7.5%	-
2822 00 20	---	Cobalt hydroxides	kg.	7.5%	-
2822 00 30	---	Commercial cobalt oxides	kg.	7.5%	-
2823		**TITANIUM OXIDES**			
2823 00	-	*Titanium oxides :*			
2823 00 10	---	Titanium dioxide	kg.	10%	-
2823 00 90	---	Other	kg.	7.5%	-
2824		**LEAD OXIDES; RED LEAD AND ORANGE LEAD**			
2824 10	-	*Lead monoxide (litharge, massicot) :*			
2824 10 10	---	Litharge	kg.	7.5%	-
2824 10 20	---	Massicot	kg.	7.5%	-
2824 90 00	-	Other	kg.	7.5%	-
2825		**HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES**			
2825 10	-	*Hydrazine and hydroxylamine and their inorganic salts :*			
2825 10 10	---	Hydrazine anhydrous	kg.	7.5%	-
2825 10 20	---	Hydrazine hydrate	kg.	7.5%	-
2825 10 30	---	Hydrazine sulphate	kg.	7.5%	-
2825 10 40	---	Hydroxylamine sulphate	kg.	7.5%	-
2825 10 90	---	Other	kg.	7.5%	-
2825 20 00	-	Lithium oxide and hydroxide	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2825 30	-	*Vanadium oxides and hydroxides :*			
2825 30 10	---	Vanadium pentaoxide flakes	kg.	7.5%	-
2825 30 90	---	Other	kg.	7.5%	-
2825 40 00	-	Nickel oxides and hydroxides	kg.	Free	-
2825 50 00	-	Copper oxides and hydroxides	kg.	7.5%	-
2825 60	-	*Germanium oxides and zirconium dioxide :*			
2825 60 10	---	Germanium oxides	kg.	7.5%	-
2825 60 20	---	Zirconium dioxide	kg.	7.5%	-
2825 70	-	*Molybdenum oxides and hydroxides :*			
2825 70 10	---	Molybdenum trioxide	kg.	7.5%	-
2825 70 20	---	Molybdic acid	kg.	7.5%	-
2825 70 90	---	Other	kg.	7.5%	-
2825 80 00	-	Antimony oxides	kg.	7.5%	-
2825 90	-	*Other :*			
2825 90 10	---	Tin oxide	kg.	7.5%	-
2825 90 20	---	Cadmium oxide	kg.	7.5%	-
2825 90 40	---	Calcium hydroxide	kg.	7.5%	-
2825 90 50	---	Ammonium hydroxide	kg.	7.5%	-
2825 90 90	---	Other	kg.	7.5%	-

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V. — SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

2826		**FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS**			
	-	*Fluorides :*			
2826 12 00	--	Of aluminium	kg.	7.5%	-
2826 19	--	*Other :*			
2826 19 10	---	Magnesium fluoride	kg.	7.5%	-
2826 19 90	---	Other	kg.	7.5%	-
2826 30 00	-	Sodium hexafluoroaluminate (synthetic cryolite)	kg.	7.5%	-
2826 90 00	-	Other	kg.	7.5%	-
2827		**CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES**			
2827 10 00	-	Ammonium chloride	kg.	7.5%	-
2827 20 00	-	Calcium chloride	kg.	7.5%	-
	-	*Other chlorides :*		7.5%	
2827 31 00	--	Of magnesium	kg.		-
2827 32 00	--	Of aluminium	kg.	7.5%	-
2827 35 00	--	Of nickel	kg.	7.5%	-
2827 39	--	*Other :*			
2827 39 20	---	Mercurous chloride	kg.	7.5%	-

(1)		(2)	(3)	(4)	(5)
2827 39 30	---	Strontium chloride	kg.	7.5%	-
2827 39 40	---	Cuprous chloride	kg.	7.5%	-
2827 39 90	---	Other	kg.	7.5%	-
	-	*Chloride oxides and chloride hydroxides :*			
2827 41	--	Of copper :			
2827 41 10	---	Copper oxychloride	kg.	7.5%	-
2827 41 90	---	Other	kg.	7.5%	-
2827 49 00	--	Other	kg.	7.5%	-
	-	*Bromides and bromide oxides :*			
2827 51	--	*Bromides of sodium or of potassium :*			
2827 51 10	---	Bromides of sodium	kg.	7.5%	-
2827 51 20	---	Bromides of potassium	kg.	7.5%	-
2827 59	--	*Other :*			
2827 59 10	---	Magnesium bromide	kg.	7.5%	-
2827 59 90	---	Other	kg.	7.5%	-
2827 60	-	*Iodides and iodide oxides :*			
2827 60 10	---	Potassium iodide	kg.	7.5%	-
2827 60 20	---	Sodium iodide	kg.	7.5%	-
2827 60 90	---	Other	kg.	7.5%	-
2828		**HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITES; CHLORITES; HYPOBROMITES**			
2828 10	-	*Commercial calcium hypochlorite and other calcium hypochlorites :*			
2828 10 10	---	Commercial calcium hypochlorite (bleaching paste or powder)	kg.	7.5%	-
2828 10 90	---	Other	kg.	7.5%	-
2828 90	-	*Other :*			
	---	*Sodium hypochlorites :*			
2828 90 11	----	Bleaching paste or powder	kg.	7.5%	-
2828 90 19	----	Other	kg.	7.5%	-
2828 90 20	---	Potassium hypochlorites	kg.	7.5%	-
2828 90 30	---	Sodium chlorite	kg.	7.5%	-
2828 90 40	---	Aluminium chlorite	kg.	7.5%	-
2828 90 50	---	Hypobromites	kg.	7.5%	-
2828 90 60	---	Bleaching paste or powder of other hypochlorites	kg.	7.5%	-
2828 90 90	---	Other	kg.	7.5%	-
2829		**CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES**			
	-	*Chlorates :*			
2829 11 00	--	Of sodium	kg.	7.5%	-
2829 19	--	*Other :*			
2829 19 10	---	Barium chlorate	kg.	7.5%	-
2829 19 20	---	Potassium chlorate	kg.	7.5%	-
2829 19 30	---	Magnesium chlorate	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2829 19 90	---	Other	kg.	7.5%	-
2829 90	-	*Other :*			
2829 90 10	---	Perchlorates	kg.	7.5%	-
2829 90 20	---	Bromates and perbromates	kg.	7.5%	-
2829 90 30	---	Iodates and periodates	kg.	7.5%	-
2830		**SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED**			
2830 10 00	-	Sodium sulphides	kg.	7.5%	-
2830 90	-	*Other :*			
2830 90 10	---	Sulphides	kg.	7.5%	-
2830 90 20	---	Polysulphides	kg.	7.5%	-
2831		**DITHIONITES AND SULPHOXYLATES**			
2831 10	-	*Of sodium :*			
2831 10 10	---	Sodium dithionites (sodium hydrosulphite)	kg.	7.5%	-
2831 10 20	---	Sodium sulphoxylates (including sodium formaldehyde sulphoxylate)	kg.	7.5%	-
2831 90	-	*Other :*			
2831 90 10	---	Dithionites	kg.	7.5%	-
2831 90 20	---	Sulphoxylates	kg.	7.5%	-
2832		**SULPHITES; THIOSULPHATES**			
2832 10	-	*Sodium sulphites :*			
2832 10 10	---	Sodium bisulphite	kg.	7.5%	-
2832 10 20	---	Sodium hydrosulphite	kg.	7.5%	-
2832 10 90	---	Other	kg.	7.5%	-
2832 20	-	*Other sulphites :*			
2832 20 10	---	Potassium metabisulphite	kg.	7.5%	-
2832 20 20	---	Magnesium sulphite	kg.	7.5%	-
2832 20 90	---	Other	kg.	7.5%	-
2832 30	-	*Thiosulphates :*			
2832 30 10	---	Sodium thiosulphate (hypo)	kg.	7.5%	-
2832 30 20	---	Magnesium thiosulphate	kg.	7.5%	-
2832 30 90	---	Other	kg.	7.5%	-
2833		**SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES)**			
	-	*Sodium sulphates :*			
2833 11 00	--	Disodium sulphate	kg.	7.5%	-
2833 19	--	*Other :*			
2833 19 10	---	Sodium hydrogen sulphate (acid sulphate)	kg.	7.5%	-
2833 19 20	---	Sodium pyrosulphate	kg.	7.5%	-
2833 19 90	---	Other	kg.	7.5%	-
	-	*Other sulphates :*			
2833 21 00	--	Of magnesium	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2833 22	--	*Of aluminium :*			
2833 22 10	---	Aluminium sulphate (iron free)	kg.	7.5%	-
2833 22 90	---	Other	kg.	7.5%	-
2833 24 00	--	Of nickel	kg.	7.5%	-
2833 25 00	--	Of copper	kg.	7.5%	-
2833 27 00	--	Of barium	kg.	7.5%	-
2833 29	--	*Other :*			
2833 29 10	---	Ferrous sulphate	kg.	7.5%	-
2833 29 30	---	Quinidine sulphate	kg.	7.5%	-
2833 29 40	---	Manganese sulphate	kg.	7.5%	-
2833 29 50	---	Strontium sulphate	kg.	7.5%	-
2833 29 90	---	Other	kg.	7.5%	-
2833 30	-	*Alums :*			
2833 30 10	---	Ammonium alum	kg.	7.5%	-
2833 30 20	---	Ferric ammonium alum	kg.	7.5%	-
2833 30 30	---	Potash alum	kg.	7.5%	-
2833 30 90	---	Other	kg.	7.5%	-
2833 40 00	-	Peroxosulphates (persulphates)	kg.	7.5%	-
2834		**NITRITES; NITRATES**			
2834 10	-	*Nitrites :*			
2834 10 10	---	Sodium nitrite	kg.	7.5%	-
2834 10 90	---	Other	kg.	7.5%	-
	-	*Nitrates :*		7.5%	
2834 21 00	--	Of potassium	kg.		-
2834 29	--	*Other :*			
2834 29 10	---	Strontium nitrate	kg.	7.5%	-
2834 29 20	---	Magnesium nitrate	kg.	7.5%	-
2834 29 30	---	Barium nitrate	kg.	7.5%	-
2834 29 90	---	Other	kg.	7.5%	-
2835		**PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED**			
2835 10	-	*Phosphinates (hypophosphites) and phosphonates (phosphites) :*			
2835 10 10	---	Calcium hypophosphite	kg.	7.5%	-
2835 10 20	---	Magnesium hypophosphite	kg.	7.5%	-
2835 10 90	---	Other	kg.	7.5%	-
	-	*Phosphates :*			
2835 22 00	--	Of mono-or disodium	kg.	7.5%	-
2835 24 00	--	Of potassium	kg.	7.5%	-
2835 25 00	--	Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg.	7.5%	-
2835 26	--	*Other phosphates of calcium :*			

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(1)		(2)	(3)	(4)	(5)
2835 26 10	---	Calcium monobasic phosphate	kg.	7.5%	-
2835 26 20	---	Calcium tribasic phosphate	kg.	7.5%	-
2835 26 90	---	Other	kg.	7.5%	-
2835 29	--	*Other :*			
2835 29 10	---	Magnesium phosphate, monobasic	kg.	7.5%	-
2835 29 20	---	Magnesium phosphate, dibasic	kg.	7.5%	-
2835 29 30	---	Magnesium phosphate, tribasic	kg.	7.5%	-
2835 29 40	---	Sodium hexametaphosphate	kg.	7.5%	-
2835 29 90	---	Other	kg.	7.5%	-
	-	*Polyphosphates :*			
2835 31 00	--	Sodium triphosphate (sodium tripoly-phosphate)	kg.	7.5%	-
2835 39 00	--	Other	kg.	7.5%	-
2836		**CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE**			
2836 20	-	*Disodium carbonate :*			
2836 20 10	---	Disodium carbonate, dense	kg.	7.5%	-
2836 20 20	---	Disodium carbonate, light	kg.	7.5%	-
2836 20 90	---	Other	kg.	7.5%	-
2836 30 00	-	Sodium hydrogencarbonate (sodium bicarbonate)	kg.	7.5%	-
2836 40 00	-	Potassium carbonates	kg.	7.5%	-
2836 50 00	-	Calcium carbonate	kg.	7.5%	-
2836 60 00	-	Barium carbonate	kg.	7.5%	-
	-	*Other :*			
2836 91 00	--	Lithium carbonates	kg.	7.5%	-
2836 92 00	--	Strontium carbonate	kg.	7.5%	-
2836 99	--	*Other :*			
2836 99 10	---	Percarbonates	kg.	7.5%	-
2836 99 20	---	Magnesium carbonate	kg.	7.5%	-
2836 99 30	---	Aluminium bicarbonate	kg.	7.5%	-
2836 99 90	---	Other	kg.	7.5%	-
2837		**CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES**			
	-	*Cyanides and cyanide oxides :*			
2837 11 00	--	Of sodium	kg.	10%	-
2837 19	--	*Other :*			
2837 19 10	---	Potassium cyanide	kg.	7.5%	-
2837 19 20	---	Double cyanide of potassium and sodium	kg.	7.5%	-
2837 19 90	---	Other	kg.	7.5%	-
2837 20	-	*Complex cyanides :*			
2837 20 10	---	Ammonium sulphocyanide	kg.	7.5%	-
2837 20 20	---	Potassium ferricyanide	kg.	7.5%	-
2837 20 30	---	Potassium ferrocyanide	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2837 20 40	---	Sodium ferrocyanide	kg.	7.5%	-
2837 20 50	---	Sodium nitroprusside (sodium nitroferricyanide)	kg.	7.5%	-
2837 20 90	---	Other	kg.	7.5%	-
2839		**SILICATES; COMMERCIAL ALKALI METAL SILICATES**			
	-	*Of sodium :*			
2839 11 00	--	Sodium metasilicates	kg.	7.5%	-
2839 19 00	--	Other	kg.	7.5%	-
2839 90	-	*Other :*			
2839 90 10	---	Magnesium trisilicate	kg.	7.5%	-
2839 90 90	---	Other	kg.	7.5%	-
2840		**BORATES; PEROXOBORATES (PERBORATES)**			
	-	*Disodium tetraborate (refined borax) :*			
2840 11 00	--	Anhydrous	kg.	7.5%	-
2840 19 00	--	Other	kg.	7.5%	-
2840 20	-	*Other borates :*			
2840 20 10	---	Magnesium borate	kg.	7.5%	-
2840 20 90	---	Other	kg.	7.5%	-
2840 30 00	-	Peroxoborates (perborates)	kg.	7.5%	-
2841		**SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS**			
2841 30 00	-	Sodium dichromate	kg.	7.5%	-
2841 50	-	*Other chromates and dichromates; peroxochromates:*			
2841 50 10	---	Sodium chromate	kg.	7.5%	-
2841 50 90	---	Other	kg.	7.5%	-
	-	*Manganites, manganates and permanganates :*			
2841 61 00	--	Potassium permanganate	kg.	7.5%	-
2841 69 00	--	Other	kg.	7.5%	-
2841 70	-	*Molybdates :*			
2841 70 10	---	Aluminium molybdate	kg.	7.5%	-
2841 70 20	---	Sodium molybdate	kg.	7.5%	-
2841 70 90	---	Other	kg.	7.5%	-
2841 80	-	*Tungstates (wolframates) :*			
2841 80 10	---	Sodium tungstate	kg.	7.5%	-
2841 80 20	---	Magnesium tungstate	kg.	7.5%	-
2841 80 90	---	Other	kg.	7.5%	-
2841 90 00	-	Other	kg.	7.5%	-
2842		**OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, (INCLUDING ALUMINOSILICATES, WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES**			
2842 10 00	-	Double or complex silicates, including aluminosilicates, whether or not chemically defined	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2842 90	-	*Other :*			
2842 90 10	---	Arsenites and arsenates	kg.	7.5%	-
2842 90 20	---	Bichromates and dichromates	kg.	7.5%	-
2842 90 90	---	Other	kg.	7.5%	-
		VI. — MISCELLANEOUS			
2843		**COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS**			
2843 10	-	*Colloidal precious metals :*			
2843 10 10	---	Of gold	kg.	10%	-
2843 10 20	---	Of silver	kg.	10%	-
2843 10 90	---	Other	kg.	10%	-
	-	*Silver compounds :*			
2843 21 00	--	Silver nitrate	kg.	10%	-
2843 29 00	--	Other	kg.	10%	-
2843 30 00	-	Gold compounds	kg.	10%	-
2843 90	-	*Other compounds; amalgams :*			
	---	*Other compounds :*			
2843 90 11	----	Sodium aurous thiosulphate	kg.	10%	-
2843 90 12	----	Noble metal solutions of platinum, rhodium and palladium	kg.	10%	-
2843 90 19	----	Other	kg.	10%	-
2843 90 20	---	Amalgams	kg.	10%	-
2844		**RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS**			
2844 10 00	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	7.5%	-
2844 20 00	-	Uranium enriched in U_{235} and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U_{235}, plutonium or compounds of these products	kg.	Free	-
2844 30	-	*Uranium depleted in U_{235} and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U_{235}, thorium or compounds of these products:*			

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(1)		(2)	(3)	(4)	(5)
2844 30 10	---	Uranium depleted in U_{235} and thorium and their alloys, unwrought or wrought and compounds thereof	kg.	7.5%	-
	---	*Compounds of thorium or of uranium depleted in U_{235} :*			
2844 30 21	----	Thorium oxide	kg.	7.5%	-
2844 30 22	----	Thorium hydroxide	kg.	7.5%	-
2844 30 23	----	Thorium nitrate	kg.	7.5%	-
2844 30 29	----	Other	kg.	7.5%	-
2844 30 30	---	Waste and scrap of uranium depleted in U_{235} or of thorium	kg.	7.5%	-
2844 30 90	---	Other	kg.	7.5%	-
	-	Radioactive elements and isotopes and compounds other than those of sub-headings2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:			
2844 41 00	--	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	kg.	7.5%	-
2844 42 00	--	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	kg.	7.5%	-
2844 43 00	--	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	kg.	7.5%	-
2844 44 00	--	Radioactive residues	kg.	7.5%	-
2844 50 00	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg.	7.5%	-
2845		**ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED**			
2845 10 00	-	Heavy water (deuterium oxide)	kg.	7.5%	-
2845 20 00	-	Boron enriched in boron-10 and its compounds	kg.	7.5%	-
2845 30 00	-	Lithium enriched in lithium-6 and its compounds	kg.	7.5%	-
2845 40 00	-	Helium-3	kg.	7.5%	-
2845 90	-	*Other :*			
2845 90 10	---	Nuclear fuels not elsewhere included or specified	kg.	7.5%	-
2845 90 90	---	Other	kg.	7.5%	-

2846		**COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS**			
2846 10	-	*Cerium compounds :*			
2846 10 10	---	Cerium oxides	kg.	7.5%	-
2846 10 90	---	Other	kg.	7.5%	-
2846 90	-	*Other :*			
2846 90 10	---	Rare-earth oxides not elsewhere included or specified	kg.	7.5%	-
2846 90 20	---	Rare-earth fluorides not elsewhere included or specified	kg.	7.5%	-
2846 90 30	---	Rare-earth chlorides not elsewhere included or specified	kg.	7.5%	-
2846 90 90	---	Other	kg.	7.5%	-
2847 00 00		**HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA**	kg.	7.5%	-
2849		**CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED**			
2849 10 00	-	Of calcium	kg.	7.5%	-
2849 20	-	*Of silicon :*			
2849 20 10	---	Carborundum	kg.	7.5%	-
2849 20 90	---	Other	kg.	7.5%	-
2849 90	-	*Other :*			
2849 90 10	---	Boron carbide	kg.	7.5%	-
2849 90 20	---	Tungsten carbide	kg.	7.5%	-
2849 90 90	---	Other	kg.	7.5%	-
2850		**HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 2849**			
2850 00	-	*Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849:*			
2850 00 10	---	Hydrides	kg.	7.5%	-
2850 00 20	---	Nitrides	kg.	7.5%	-
2850 00 30	---	Azides	kg.	7.5%	-
	---	*Silicides :*			
2850 00 41	----	Of calcium	kg.	7.5%	-
2850 00 49	----	Other	kg.	7.5%	-
2850 00 50	---	Borides	kg.	7.5%	-
2852		**INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS**			
2852 10 00	-	Chemically defined	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2852 90 00	-	Other	kg.	7.5%	-
2853		**PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED ,EXCLUDING FERROPHOSPHORUS; OTHER INOR- GANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS**			
2853 10 00	-	Cyanogen chloride (chlorcyan)	kg.	7.5%	-
2853 90	-	*Other:*			
2853 90 10	---	Distilled or conductivity water and water of similar purity	kg.	7.5%	-
2853 90 20	---	Liquid air, whether or not rare gases have been removed	kg.	7.5%	-
2853 90 30	---	Compressed air	kg.	7.5%	-
2853 90 40	---	Amalgams, other than of precious metals	kg.	7.5%	-
2853 90 90	---	Other	kg.	7.5%	-

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CHAPTER 29

Organic chemicals

NOTES :

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

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

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

(c) the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;

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

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

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

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

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

2. This Chapter does not cover :

(a) goods of heading 1504 or crude glycerol of heading 1520;

(b) ethyl alcohol (heading 2207 or 2208);

(c) methane or propane (heading 2711);

(d) the compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Immunological products of heading 3002;

(f) urea (heading 3102 or 3105);

(g) colouring matter of vegetable or animal origin (heading 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);

(h) enzymes (heading 3507);

(*ij*) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading 3606);

(k) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or

(l) optical elements, for example, of ethylenediamine tartrate (heading 9001).

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

4. In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as ―nitrogen-functions‖ for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, ―oxygen function‖, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 2905 to 2920.

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

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

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

(1) inorganic salts of organic compounds such as acid-, phenol-or enol-function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound;

(2) salts formed between organic compounds of Sub-Chapters I to X or heading 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol- function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(3) co-ordination compounds, other than products classifiable in Sub-Chapter XI or heading 2941, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).

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

6. The compounds of headings 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, or lead) directly linked to carbon atoms.

Heading 2930 (organo-sulphur compounds) and heading 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (includingcompound derivatives) which, apart fromhydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 2932, 2933 and 2934 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

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

8. For the purpose of heading 2937 :

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

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

SUB-HEADING NOTE :

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

2. Note 3 to this Chapter shall not be applicable to the sub-heading of this Chapter.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
		I. — HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2901		**ACYCLIC HYDROCARBONS**			
2901 10 00	--	saturated	kg.	2.5%	-
	-	*Unsaturated :*			
2901 21 00	--	Ethylene	kg.	2.5%	-
2901 22 00	--	Propene (propylene)	kg.	2.5%	-
2901 23 00	--	Butene (butylene) and isomers thereof	kg.	2.5%	-
2901 24 00	--	Buta-1,3-diene and isoprene	kg.	2.5%	-
2901 29	--	*Other :*			
2901 29 10	---	Acetylene, whether or not in dissolved condition	kg.	2.5%	-
2901 29 20	---	Heptene (Heptylene)	kg.	2.5%	-
2901 29 30	---	Dihydromyrcene	kg.	2.5%	-
2901 29 40	---	Tetradecene	kg.	2.5%	-
2901 29 90	---	Other	kg.	2.5%	-
2902		**CYCLIC HYDROCARBONS**			
	-	*Cyclanes, cyclenes and cycloterpenes :*			
2902 11 00	--	Cyclohexane	kg.	2.5%	-
2902 19	--	Other:			
2902 19 10	---	Cyclopropyl actetylene	kg.	2.5%	-

(1)	(2)	(3)	(4)	(5)
2902 19 90	--- Other	kg.	2.5%	-
2902 20 00	- Benzene	kg.	2.5%	-
2902 30 00	- Toluene	kg.	2.5%	-
	- *Xylenes :*			
2902 41 00	-- o-Xylene	kg.	Free	-
2902 42 00	-- m-Xylene	kg.	2.5%	-
2902 43 00	-- p-Xylene	kg.	Free	-
2902 44 00	-- Mixed xylene isomers	kg.	2.5%	-
2902 50 00	- Styrene	kg.	2.5%	-
2902 60 00	- Ethylbenzene	kg.	2.5%	-
2902 70 00	- Cumene	kg.	2.5%	-
2902 90	- *Other :*			
2902 90 10	--- Dipentene	kg.	2.5%	-
2902 90 20	--- Diphenyl methane	kg.	2.5%	-
2902 90 30	--- Dodecyclic benzenes (excluding mixed alkylarenes)	kg.	2.5%	-
2902 90 40	--- Napthalene, pure	kg.	2.5%	-
2902 90 50	--- Isobutyl benzene	kg.	2.5%	-
2902 90 60	--- N-propyl benzene	kg.	2.5%	-
2902 90 90	--- Other	kg.	2.5%	-
2903	**HALOGENATED DERIVATIVES OF HYDROCARBONS**			
	- *Saturated chlorinated derivatives of acyclic hydrocarbons :*			
2903 11	-- *Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :*			
2903 11 10	--- Chloromethane (methyl chloride)	kg.	7.5%	-
2903 11 20	--- Chloroethane (ethyl chloride)	kg.	5%	-
2903 12 00	-- Dichloromethane (methylene chloride)	kg.	7.5%	-
2903 13 00	-- Chloroform (trichloro methane)	kg.	7.5%	-
2903 14 00	-- Carbon tetrachloride	kg.	5%	-
2903 15 00	-- Ethylene dichloride (ISO) (1, 2-dichloroethane)	kg.	Free	-
2903 19	-- *Other :*			
2903 19 10	--- Tetrachloroethane	kg.	5%	-
2903 19 20	--- Trichloroethane	kg.	5%	-
2903 19 90	--- Other	kg.	5%	-
	- *Unsaturated chlorinated derivatives of acyclic hydrocarbons :*			
2903 21 00	-- Vinyl chloride (chloroethylene)	kg.	2.5%	-
2903 22 00	-- Trichloroethylene	kg.	7.5%	-
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	kg.	5%	-
2903 29 00	-- Other	kg.	5%	-
	- *Saturated fluorinated derivatives of acyclic hydrocarbons:*			
2903 41 00	-- Trifluoromethane (HFC-23)	kg.	7.5%	-
2903 42 00	-- Difluoromethane (HFC-32)	kg.	7.5%	-
2903 43 00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC- 152a)	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2903 44 00	--	Pentafluoroethane (HFC-125), 1,1,1- trifluoroethane (HFC-143a) and 1,1,2- trifluoroethane (HFC-143)	kg.	**7.5**%	-
2903 45 00	--	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	kg.	7.5%	-
2903 46 00	--	1,1,1,2,3,3,3-Heptafluoropropane (HFC- 227ea), 1,1,1,2,2,3-hexafluoropropane (HFC- 236cb), 1,1,1,2,3,3-hexafluoropropane (HFC- 236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg.	7.5%	-
2903 47 00	--	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC- 245ca)	kg.	7.5%	-
2903 48 00	--	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	kg.	7.5%	-
2903 49 00	--	Other	kg.	7.5%	-
	-	*Unsaturated fluorinated derivatives of acyclic hydrocarbons:*			
2903 51 00	--	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO- 1336mzz)	kg.	7.5%	-
2903 59	--	Other			
2903 59 10	---	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)prop-1-ene[Perfluoroisobutene (PFIB)]	kg.	7.5%	-
2903 59 90	---	Other			
	-	*Brominated or iodinated derivatives of acyclic hydrocarbons*:			
2903 61 00	--	Methyl bromide (bromomethane)	kg.	7.5%	-
2903 62 00	--	Ethylene dibromide (ISO) (1,2-dibromoethane)	kg.	7.5%	-
2903 69 00	--	Other	kg.	7.5%	-
	-	*Halogenated derivatives of acyclichydrocarbons containing two or moredifferent halogen:*			
2903 71 00	--	Chlorodifluoromethane (HCFC-22)	kg.	7.5%	-
2903 72 00	--	Dichlorotrifluoroethanes (HCFC-123)	kg.	7.5%	-
2903 73 00	--	Dichlorofluoroethanes (HCFC-141, 141b)	kg.	7.5%	-
2903 74 00	--	Chlorodifluoroethanes (HCFC-142, 142b)	kg.	7.5%	-
2903 75 00	--	Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	kg.	7.5%	-
2903 76	--	*Bromochlorodifluoromethane* (*Halon-1211*), *bromotrifluoromethane* (*Halon-1301*) *and dibromotetrafluoroethanes* (*Halon-2402*)*:*			
2903 76 10	---	Bromochlorodifluoromethane (Halon-1211)	kg.	7.5%	-
2903 76 20	---	Bromotrifluoromethane (Halon-1301)	kg.	7.5%	-
2903 76 30	---	Dibromotetrafluoroethanes (Halon-2402)	kg.	7.5%	-
2903 77	--	Other, perhalogenated only with fluorine and chlorine			
	---	Chlorofluoromethanes:			
2903 77 11	----	Chlorotrifluoromethane	kg.	7.5%	-
2903 77 12	----	Dichlorodifluoromethane	kg.	7.5%	-
2903 77 13	----	Trichlorofluoromethane	kg.	7.5%	-
	---	Chlorofluoroethanes:			

2903 77 21	----	Chlorpentafluoroethane	kg.	7.5%	-
2903 77 22	----	1,2- Dichlorotetrafluoroethane	kg.	7.5%	-
2903 77 23	----	Trichlorotrifluoroethane	kg.	7.5%	-
2903 77 24	----	Tetrachlorodifluoroethane	kg.	7.5%	-
2903 77 25	----	Pentachlorofluoroethane	kg.	7.5%	-
	---	Chlorofluoropropanes:			
2903 77 31	----	Chloroheptafluoropropane	kg.	7.5%	-
2903 77 32	----	Dichlorohexafluoropropane	kg.	7.5%	-
2903 77 33	----	Trichloropentafluoropropane	kg.	7.5%	-
2903 77 34	----	Tetrachlorotetrafluoropropane	kg.	7.5%	-
2903 77 35	----	Pentachlorotrifluoropropane	kg.	7.5%	-
2903 77 36	----	Hexachlorodifluoropropane	kg.	7.5%	-
2903 77 37	----	Heptachlorofluoropropane	kg.	7.5%	-
2903 77 90	---	Other derivatives, perhalogenated only with fluorine and chlorine	kg.	7.5%	-
2903 78 00	--	Other perhalogenated derivatives	kg.	7.5%	-
2903 79 00	--	Other	kg.	7.5%	-
	-	*Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :*			
2903 81 00	--	1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN)	kg.	7.5%	-
2903 82 00	--	Aldrin (ISO), chlordane (ISO)	kg.	7.5%	-
2903 83 00	--	Mirex (ISO)	kg.	7.5%	-
2903 89 00	- -	Other	kg.	7.5%	-
	-	Halogenated derivatives of aromatic hydrocarbons:			
2903 91	--	Chlorobenzene, o-dichlorobenzene and p-dichloro-benzene:			
2903 91 10	---	Chlorobenzene (monochloro)	kg.	7.5%	-
2903 91 20	---	o - dichlorobenzene (Orthodichlorobenzene)	kg.	7.5%	-
2903 91 30	---	p - dichlorobenzene (Paradichlorobenzene)	kg.	7.5%	-
2903 92	--	Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane]:			
2903 92 10	---	Hexachlorobenzene (ISO)	kg.	7.5%	-
	---	DDT (ISO) [(clofenotane (INN),1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane]:			
2903 92 21	----	DDT Technical 75 Wdp	kg.	7.5%	-
2903 92 29	----	Other	kg.	7.5%	-
2903 93 00	--	Pentachlorobenzene (ISO)	kg.	7.5%	-
2903 94 00	--	Hexabromobiphenyls	kg.	7.5%	-
2903 99	--	Other:			
2903 99 10	---	Chlorofluorobenzene	kg.	7.5%	-
2903 99 20	---	Benzalchloride (Benzyl dichloride)	kg.	7.5%	-
2903 99 30	---	Benzotrichloride	kg.	7.5%	-
2903 99 40	---	Benzylchloride	kg.	7.5%	-
2903 99 50	---	Parachlorotoluene (4-chloromethyl benzene)	kg.	7.5%	-
2903 99 60	---	Naphthalene, chlorinated	kg.	7.5%	-
2903 99 70	---	Chlorofluoroaniline	kg.	7.5%	-
2903 99 90	---	Other	kg.	7.5%	-
2904		**SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED**			
2904 10	-	*Derivatives containing only sulpho groups, their*			

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		salts and ethyl esters :			
2904 10 10	---	Benzene sulphonic acid	kg.	5%	-
2904 10 20	---	1,5 Napthelene disulphonic acid (Armstrong's acid)	kg.	5%	-
2904 10 30	---	Napthelene sulphonic acid	kg.	5%	-
2904 10 90	---	Other	kg.	5%	-
2904 20	-	*Derivatives containing only nitro or only nitroso groups :*			
2904 20 10	---	Nitrobenzene	kg.	5%	-
2904 20 20	---	Meta dinitrobenzene	kg.	5%	-
2904 20 30	---	Meta nitrotoluene	kg.	5%	-
2904 20 40	---	Ortho nitrotoluene	kg.	5%	-
2904 20 50	---	Para nitrotoluene	kg.	5%	-
2904 20 60	---	Dinitrotoluene	kg.	5%	-
2904 20 90	---	Other	kg.	5%	-
	-	*Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:*			
2904 31 00	--	Perfluorooctane sulphonic acid	kg.	5%	-
2904 32 00	--	Ammonium perfluorooctane sulphonate	kg.	5%	-
2904 33 00	--	Lithium perfluorooctane sulphonate	kg.	5%	-
2904 34 00	--	Potassium perfluorooctane sulphonate	kg.	5%	-
2904 35 00	--	Other salts of perfluorooctane sulphonic acid	kg.	5%	-
2904 36 00	--	Perfluorooctane sulphonyl fluoride	kg.	5%	-
	-	*Other :*			
2904 91 00	--	Trichloronitromethane (chloropicrin)	kg.	5%	-
2904 99	--	Other:			
2904 99 10	---	2, 5 dichloronitrobenzene	kg.	5%	-
2904 99 20	---	Dinitrochlorebenzene	kg.	5%	-
2904 99 30	---	Meta nitrochlorobenzene	kg.	5%	-
2904 99 40	---	Ortho nitrochlorobenzene	kg.	5%	-
2904 99 50	---	Para nitrochlorobenzene	kg.	5%	-
2904 99 60	---	2-nitrochlorotoluene	kg.	5%	-
2904 99 70	---	Sodium meta nitrochlorobenzene sulphonate	kg.	5%	-
2904 99 90	---	Other	kg.	5%	-

II. — ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

2905		**ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED,NITRATED OR NITROSATED DERIVATIVES**			
	-	*Saturated monohydric alcohols :*			
2905 11 00	--	Methanol (methyl alcohol)	kg.	2.5%	-
2905 12	--	*Propan*-1-*o*1 *(propyl alcohol) and propan*-2-*ol (isopropyl alcohol) :*			
2905 12 10	---	Propyl alcohol	kg.	7.5%	-
2905 12 20	---	Isopropyl alcohol	kg.	7.5%	-
2905 13 00	--	Butan-1-ol (n-butyl alcohol)	kg.	7.5%	-
2905 14	--	*Other butanols :*			
2905 14 10	---	Ethambutol, ethambutol Hcl	kg.	7.5%	-
2905 14 20	---	Salbutamol sulphate	kg.	7.5%	-
2905 14 30	---	Amino butanol	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2905 14 90	---	Other	kg.	7.5%	-
2905 16	--	*Octanol (octyl alcohol) and isomers thereof :*			
2905 16 10	---	Dimethyl octanol	kg.	7.5%	-
2905 16 20	---	2-ethyl hexanol	kg.	7.5%	-
2905 16 90	---	Other	kg.	7.5%	-
2905 17 00	--	Dodecan-1-ol (lauryl alcohol),hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg.	7.5%	-
2905 19	---	*Other:*			
2905 19 10	---	2-Butanol, 3, 3-dimethyl-	kg.	7.5%	-
2905 19 90	---	Other	kg.	7.5%	-
	-	*Unsaturated monohydric alcohols :*			
2905 22	--	*Acyclic terpene alcohols :*			
2905 22 10	---	Citranellol	kg.	7.5%	-
2905 22 20	---	Geraniol	kg.	7.5%	-
2905 22 30	---	Linalool	kg.	7.5%	-
2905 22 40	---	Rhodinol	kg.	7.5%	-
2905 22 50	---	Dihydromyrcenol	kg.	7.5%	-
2905 22 90	---	Other	kg.	7.5%	-
2905 29 00	--	Other	kg.	7.5%	-
	-	*Diols :*			
2905 31 00	--	Ethylene glycol (ethanediol)	kg.	5%	-
2905 32 00	--	Propylene glycol (propane-1,2-diol)	kg.	7.5%	-
2905 39	--	*Other :*			
2905 39 10	---	1,4/1,3/2,3-butylene glycol	kg.	7.5%	-
2905 39 20	---	Hexylene glycol	kg.	7.5%	-
2905 39 90	---	Other	kg.	7.5%	-
	-	*Other polyhydric alcohols :*			
2905 41 00	--	2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolropane)	kg.	7.5%	-
2905 42	--	*Pentaerythritol :*			
2905 42 10	---	Dipentaerythritol	kg.	7.5%	-
2905 42 90	---	Other	kg.	7.5%	-
2905 43 00	--	Mannitol	kg.	20%	-
2905 44 00	--	D-glucitol (Sorbitol)	kg.	20%	-
2905 45 00	--	Glycerol	kg.	7.5%	-
2905 49 00	--	Other	kg.	7.5%	-
	-	*Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :*			
2905 51 00	--	Ethchlorvynol (INN)	kg.	7.5%	-
2905 59 00	--	Other	kg.	7.5%	-

2906 **CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

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(1)		(2)	(3)	(4)	(5)
	-	*Cyclanic, cyclenic or cycloterpenic :*			
2906 11 00	--	Menthol	kg.	7.5%	-
2906 12 00	--	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg.	7.5%	-
2906 13	--	*Sterols and inositols :*			
2906 13 10	---	Cholesterol	kg.	7.5%	-
2906 13 90	---	Other	kg.	7.5%	-
2906 19	--	*Other :*			
2906 19 10	---	Borneol	kg.	7.5%	-
2906 19 90	---	Other	kg.	7.5%	-
	-	*Aromatic :*		7.5%	
2906 21 00	--	Benzyl alcohol	kg.		-
2906 29	--	*Other :*			
2906 29 10	---	Cinnamic alcohol	kg.	7.5%	-
2906 29 20	---	Phenylethyl alcohol	kg.	7.5%	-
2906 29 90	---	Other	kg.	7.5%	-
		III. — PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2907		**PHENOLS; PHENOL-ALCOHOLS**			
	-	*Monophenols :*			
2907 11	--	*Phenol (hydroxybenzene) and its salts :*			
2907 11 10	---	Phenol, as pure carbolic acid	kg.	7.5%	-
2907 11 90	---	Other	kg.	7.5%	-
2907 12	--	*Cresols and their salts :*			
2907 12 10	---	Para cresols (*p*-cresols)	kg.	7.5%	-
2907 12 20	---	Cresylic acid	kg.	7.5%	-
2907 12 90	---	Other	kg.	7.5%	-
2907 13 00	--	Octylphenol, nonylphenol and their isomers; salts thereof	kg.	7.5%	-
2907 15	--	*Naphthols and their salts :*			
2907 15 10	---	Alpha naphthols	kg.	7.5%	-
2907 15 20	---	Beta naphthols	kg.	7.5%	-
2907 15 90	---	Other	kg.	7.5%	-
2907 19	--	*Other :*			
2907 19 10	---	*o*-Phenyl phenols	kg.	7.5%	-
2907 19 20	---	*p*-Phenyl phenols	kg.	7.5%	-
2907 19 30	---	Thymol	kg.	7.5%	-
2907 19 40	---	Para tertiary butyl phenol	kg.	7.5%	-
2907 19 50	---	Alkyl phenols	kg.	7.5%	-
2907 19 90	---	Other	kg.	7.5%	-
	-	*Polyphenols ; phenol-alcohols :*			
2907 21 00	--	Resorcinol and its salts	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2907 22 00	--	Hydroquinone (quinol) and its salts	kg.	7.5%	-
2907 23 00	--	4,4 –isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	kg.	7.5%	-
2907 29	--	*Other :*			
2907 29 10	---	1,5- Dihydroxy naphthalene	kg.	7.5%	-
2907 29 20	---	Tris (p-hydroxy phenyl) ethane	kg.	7.5%	-
2907 29 30	---	Tertiary butyl hydroquinone	kg.	7.5%	-
2907 29 90	---	Other	kg.	7.5%	-
2908		**HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS**			
	-	*Derivatives containing only halogen substituents and their salts:*			
2908 11 00	--	Pentachlorophenol (ISO)	kg	7.5%	-
2908 19 00	--	Other	kg.	7.5%	-
	-	*Other:*			
2908 91 00	--	Dinoseb (ISO) and its salts	kg.	7.5%	-
2908 92 00	--	4,6-Dinitro-o-cresol [DNOC (ISO)] and its salts	Kg.	7.5%	-
2908 99	--	Other:			
2908 99 10	---	Para nitrophenol	kg.	7.5%	-
2908 99 20	---	Muskxylol	kg.	7.5%	-
2908 99 90	---	Other	kg.	7.5%	-
		IV. — ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2909		**ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	-	*Acyclic ethers and their halogenated, sulphonated , nitrated or nitrosated derivatives :*			
2909 11 00	--	Diethyl ether	kg.	7.5%	-
2909 19	--	Other:			
2909 19 10	---	Tertiary amyl methyl ether	kg.	7.5%	-
2909 19 20	---	Methyl tertiary butyl ether (MTBE)	kg.	7.5%	-
2909 19 90	---	Other	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	7.5%	-
2909 30	- *Aromatic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives :*			
	--- *Anisole and their derivatives :*			
2909 30 11	---- 4-chloro-2-nitro anisole	kg.	7.5%	-
2909 30 12	---- Ortho nitro anisole	kg.	7.5%	-
2909 30 19	---- Other	kg.	7.5%	-
2909 30 20	--- Diphenyl oxide	kg.	7.5%	-
2909 30 30	--- Musk ambrette	kg.	7.5%	-
2909 30 90	--- Other	kg.	7.5%	-
	- *Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :*			
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg.	7.5%	-
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg.	7.5%	-
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg.	7.5%	-
2909 49	- - Other:			
2909 49 10	- - - Phenoxy ethanol	kg.	7.5%	-
2909 49 20	- - - 1-(4-phenoxyphenoxy) propan-2-ol	kg.	7.5%	-
2909 49 30	- - - Meta phenoxy benzyl alcohol (MPBA)	kg.	7.5%	-
2909 49 90	- - - Other	kg.	7.5%	-
2909 50	- *Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :*			
2909 50 10	--- Guaiacol	kg.	7.5%	-
2909 50 20	--- Isoeugenol	kg.	7.5%	-
2909 50 30	--- Potassium guaiacol sulphonate	kg.	7.5%	-
2909 50 40	--- 4-methoxy phenol (mono methyl ether of hydroquinone)	kg.	7.5%	-
2909 50 50	--- Butylated hydroxyanisole (BHA)	kg.	7.5%	-
2909 50 90	--- Other	kg.	7.5%	-
2909 60 00	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	7.5%	-
2910	**EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EXPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
2910 10 00	- Oxirane (ethylene oxide)	kg.	7.5%	-
2910 20 00	- Methyloxirane (propylene oxide)	kg.	5%	-
2910 30 00	- 1-chloro-2,3-expoxypropane (epichlorohydrin)	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
2910 40 00	- Dieldrin (ISO, INN)	kg.	7.5%	-
2910 50 00	- Endrin (ISO)	kg.	7.5%	-
2910 90 00	- Other	kg.	7.5%	-
2911	**ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
2911 00	- *Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives :*			
2911 00 10	--- Acetals and hemiacetals, whether or not with other oxygen function	kg.	7.5%	-
2911 00 90	--- Other	kg.	7.5%	-
	V. — ALDEHYDE-FUNCTION COMPOUNDS			
2912	**ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE**			
	- *Acyclic aldehydes without other oxygen function :*			
2912 11 00	-- Methanal (formaldehyde)	kg.	7.5%	-
2912 12 00	-- Ethanal (acetaldehyde)	kg.	7.5%	-
2912 19	-- *Other :*			
2912 19 10	--- Crotonaldehyde	kg.	7.5%	-
2912 19 20	--- Heptaldehyde (heptanal)	kg.	7.5%	-
2912 19 30	--- Glyoxal	kg.	7.5%	-
2912 19 90	--- Other	kg.	7.5%	-
	- *Cyclic aldehydes without other oxygen function :*			
2912 21 00	-- Benzaldehyde	kg.	7.5%	-
2912 29	-- *Other :*			
2912 29 10	--- Cinnamic aldehyde	kg.	7.5%	-
2912 29 20	--- Phenyl acetaldehyde	kg.	7.5%	-
2912 29 30	--- Hexyl cinnamic aldehyde	kg.	7.5%	-
2912 29 90	--- Other	kg.	7.5%	-
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
2912 41 00	-- Vanillin (4-hydroxy-3methoxy benzaldehyde)	kg.	7.5%	-
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg.	7.5%	-
2912 49	-- *Other :*			
2912 49 10	--- Anisic aldehyde (Anisaldehyde)	kg.	7.5%	-
2912 49 20	--- Heliotropin (piperonyl aldehyde)	kg.	7.5%	-
2912 49 30	--- Thiacetazone	kg.	7.5%	-
2912 49 40	--- 3,4,5-trimethoxy-benzaldehyde	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
	---	Other:			
2912 49 91	----	Aldehyde-alcohols	Kg.	7.5%	-
2912 49 99	----	Other	Kg.	7.5%	-
2912 50 00	-	Cyclic polymers of aldehydes	kg.	7.5%	-
2912 60 00	-	Paraformaldehyde	kg.	7.5%	-
2913		**HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 2912**			
2913 00	-	*Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading* 2912 *:*			
2913 00 10	---	Ortho-chloro-benzaldehyde	kg.	7.5%	-
2913 00 90	---	Other	kg.	7.5%	-
		VI. — KETONE-FUNCTION COMPOUNDS AND QUINONE - FUNCTION COMPOUNDS			
2914		**KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	-	*Acyclic ketones without other oxygen function :*			
2914 11 00	--	Acetone	kg.	7.5%	-
2914 12 00	--	Butanone (methyl ethyl ketone)	kg.	7.5%	-
2914 13 00	--	4-methylpentan-2-one (methyl isobutyl ketone)	kg.	7.5%	-
2914 19	--	*Other :*			
2914 19 10	---	Isophoron	kg.	7.5%	-
2914 19 90	---	Other	kg.	7.5%	-
	-	*Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :*			
2914 22 00	--	Cyclohexanone and methyl-cyclohexanones	kg.	7.5%	-
2914 23	--	*Ionones and methylionones :*			
2914 23 10	---	Beta-ionone	kg.	7.5%	-
2914 23 20	---	Pseudo ionone	kg.	7.5%	-
2914 23 90	---	Other	kg.	7.5%	-
2914 29	--	*Other :*			
2914 29 10	---	L-caravone	kg.	7.5%	-
	---	Camphor:			
2914 29 21	----	Natural	Kg.	7.5%	-
2914 29 22	----	Synthetic	Kg.	7.5%	-
2914 29 30	---	Pentyl-2-cyclopenten-1-one	kg.	7.5%	-
2914 29 40	---	Cyclohexane dione	kg.	7.5%	-
2914 29 50	---	7-acetyl, 1,2,3,4,5,6,7,8-octahydro, 1,1, 6,7-tetra methyl Naphthalene / 1-(2,3,8,8-tetramethyl-1,2, 3,4,5,6,7,8-octahydronaphthalen-2-yl) ethanone	kg.	7.5%	-
2914 29 90	---	Other	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
	- *Aromatic ketones without other oxygen function :*			
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	kg.	7.5%	-
2914 39	-- *Other :*			
2914 39 10	--- Aceto phenone	kg.	7.5%	-
2914 39 20	--- Benzanthrone	kg.	7.5%	-
2914 39 30	--- Benzophenone	kg.	7.5%	-
2914 39 40	--- Dibenzanthrone (violanthrone)	kg.	7.5%	-
2914 39 90	--- Other	kg.	7.5%	-
2914 40 00	- Ketone-alcohols and ketone-aldehydes	kg.	7.5%	-
2914 50 00	- Ketone-phenols and ketones with other oxygen function	kg.	7.5%	-
	- Quinones :			
2914 61 00	-- Anthraquinone	kg.	7.5%	-
2914 62 00	-- Coenzyme Q 10 (ubidecarenone (INN)	kg.	7.5%	-
2914 69	-- *Other :*			
2914 69 10	--- 1,4- dihydroxy anthraquinone (quinizarin)	kg.	7.5%	-
2914 69 20	--- Methyl anthraquinone	kg.	7.5%	-
2914 69 90	--- Other	kg.	7.5%	-
	- *Halogenated, sulphonated, nitrated or nitrosated derivatives :*			
2914 71 00	- Chlordecone (ISO)	kg.	7.5%	-
2914 79	- Other:			
2914 79 10	--- 1-chloro anthraquinone	kg.	7.5%	-
2914 79 20	--- Musk ketone	kg.	7.5%	-
2914 79 30	- - - Tri fluoro methyl acetophenone	kg.	7.5%	-
2914 79 40	- - - Chloro-4-(4-chloro phenoxy) acetophenone	kg.	7.5%	-
2914 79 50	- - - Dichloroacetophenone	kg.	7.5%	-
2914 79 90	--- Other	kg.	7.5%	-
	VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATEDDERIVATIVES			
2915	**SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	- *Formic acid, its salts and esters :*			
2915 11 00	-- Formic acid	kg.	7.5%	-
2915 12	-- *Salts of formic acid :*			
2915 12 10	--- Sodium formate	kg.	7.5%	-
2915 12 90	--- Other	kg.	7.5%	-
2915 13 00	-- Esters of formic acid	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
	- *Acetic acid and its salts; acetic anhydride :*			
2915 21 00	-- Acetic acid	kg.	5%	-
2915 24 00	-- Acetic anhydride	kg.	7.5%	-
2915 29	-- *Other :*			
2915 29 10	--- Calcium acetate	kg.	7.5%	-
2915 29 20	--- Magnesium acetate	kg.	7.5%	-
2915 29 30	--- Manganese acetate	kg.	7.5%	-
2915 29 90	--- Other	kg.	7.5%	-
	- *Esters of acetic acid :*			
2915 31 00	-- Ethyl acetate	kg.	7.5%	-
2915 32 00	-- Vinyl acetate	kg.	7.5%	-
2915 33 00	-- *n*-Butyl acetate	kg.	7.5%	-
2915 36 00	-- Dinoseb (ISO) acetate	kg.	7.5%	-
2915 39	-- *Other :*			
2915 39 10	--- Benzyl acetate	kg.	7.5%	-
2915 39 20	--- Bornyl acetate and iso bornyl acetate	kg.	7.5%	-
2915 39 30	--- Linalyl acetate	kg.	7.5%	-
2915 39 40	--- Methyl acetate	kg.	7.5%	-
2915 39 50	--- Phenyl propyl acetate	kg.	7.5%	-
2915 39 60	--- Terpinyl acetate	kg.	7.5%	-
2915 39 70	--- Ortho tertiary butyl cyclohexyl acetate	kg.	7.5%	-
2915 39 80	--- Para tertiary butyl cyclohexyl acetate	kg.	7.5%	-
	--- Other:			
2915 39 91	---- Methyl cyclohexyl acetate	kg.	7.5%	-
2915 39 92	---- Ethylene glycol mono ethyl ether acetate	kg.	7.5%	-
2915 39 99	---- Other	kg.	7.5%	-
2915 40	- *Mono-, di- or trichloroacetic acids, their salts and esters :*			
2915 40 10	--- Monochloroacetic acid, their salts and esters	kg.	7.5%	-
2915 40 20	--- Dichloroacetic acid, their salts and esters	kg.	7.5%	-
2915 40 30	--- Trichloroacetic acid, their salts and esters	kg.	7.5%	-
2915 50 00	- Propionic acid, its salts and esters	kg.	7.5%	-
2915 60	- *Butanoic acids, pentanoic acids, their salts and esters :*			
2915 60 10	--- Butanoic acids, their salts and esters	kg.	7.5%	-
2915 60 20	--- Pentanoic acids, their salts and esters	kg.	7.5%	-
2915 70	- *Palmitic acid, stearic acid, their salts and esters :*			
2915 70 10	--- Palmitic acid	kg.	7.5%	-
2915 70 20	--- Stearic acid	kg.	7.5%	-
2915 70 30	--- Glycerol monostearate	kg.	7.5%	-
2915 70 40	--- H.C.O.Fattyacid (including 12-hydroxy stearic acid)	kg.	7.5%	-
2915 70 50	--- D.C.O. Fatty acid	kg.	7.5%	-
2915 70 90	--- Other	kg.	7.5%	-
2915 90	- *Other :*			
2915 90 10	--- Acetyl chloride	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2915 90 40	---	Pivaloyl chloride	kg.	7.5%	-
2915 90 50	---	N-valeryl chloride	kg.	7.5%	-
2915 90 60	---	N-octanoyl chloride	kg.	7.5%	-
2915 90 70	---	Neodecanoyl chloride	kg.	7.5%	-
	---	Other:			
2915 90 91	----	Hexoic acid (caproic acid)	kg.	7.5%	-
2915 90 92	----	Octoic acid (caprylic acid)	kg.	7.5%	-
2915 90 93	----	Tri fluoro acetic acid	kg.	7.5%	-
2915 90 94	----	Ethyl difluoro acetate	kg.	7.5%	-
2915 90 95	----	Ethyl trifluoro acetate	kg.	7.5%	-
2915 90 99	----	Other	kg.	7.5%	-
2916		**UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	-	*Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids - their derivatives :*			
2916 11 00	--	Acrylic acid and its salts	kg.	7.5%	-
2916 12	--	*Esters of acrylic acid :*			
2916 12 10	---	Butyl acrylate	kg.	7.5%	-
2916 12 90	---	Other	kg.	7.5%	-
2916 13	--	*Methacrylic acid and its salts :*			
2916 13 10	---	Methacrylic acid	kg.	7.5%	-
2916 13 20	---	Salts of methacrylic acid	kg.	7.5%	-
2916 14 00	--	Esters of methacrylic acid	kg.	7.5%	-
2916 15	--	*Oleic, linoleic or linolenic acids, their salts and esters* :			
2916 15 10	---	Oleic acid	kg.	7.5%	-
2916 15 90	---	Other	kg.	7.5%	-
2916 16 00	--	Binapacryl (ISO)	Kg.	7.5%	-
2916 19	--	*Other :*			
2916 19 10	---	Undecylenic acid	kg.	7.5%	-
2916 19 20	---	Bismuth compounds of unsaturated acyclic monoacids	kg.	7.5%	-
2916 19 30	---	Potassium compounds of unsaturated acyclic monoacids	kg.	7.5%	-
2916 19 40	---	Sodium compounds of unsaturated acyclic monoacids	kg.	7.5%	-
2916 19 50	---	Esters of unsaturated acyclic monoacids not elsewhere specified	kg.	7.5%	-
2916 19 60	---	Sorbic acid	kg.	7.5%	-
2916 19 70	---	Erucic acid	kg.	7.5%	-
2916 19 90	---	Other	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
2916 20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids,their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916 20 10	--- D. V. acid chloride/cypermethric acid chloride	kg.	7.5%	-
2916 20 20	--- Bifenthrin (ISO)	kg.	7.5%	-
2916 20 90	--- Other	kg.	7.5%	-
	- *Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :*			
2916 31	-- *Benzoic acid, its salts and esters :*			
2916 31 10	--- Benzoic acid	kg.	7.5%	-
2916 31 20	--- Benzyl benzoate	kg.	7.5%	-
2916 31 30	--- Methyl benzoate	kg.	7.5%	-
2916 31 40	--- Sodium benzoate	kg.	7.5%	-
2916 31 50	--- Benzocaine (ethylpara-amino benzoate)	kg.	7.5%	-
2916 31 60	--- Orthochloro benzoic acid	kg.	7.5%	-
2916 31 90	--- Other	kg.	7.5%	-
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	kg.	7.5%	-
2916 34 00	-- Phenylacetic acid and its salts	kg.	7.5%	-
2916 39	-- *Other :*			
2916 39 10	--- Cinnamic acid	kg.	7.5%	-
2916 39 20	--- Bismuth compounds of aromatic monoacids	kg.	7.5%	-
2916 39 30	--- Potassium compounds of aromatic monoacids	kg.	7.5%	-
2916 39 40	--- Sodium compounds of aromatic monoacids	kg.	7.5%	-
2916 39 50	--- Esters of aromatic monoacids not elsewhere specified	kg.	7.5%	-
2916 39 60	--- Dichlorophenyl acetyl chloride	kg.	7.5%	-
2916 39 90	--- Other	kg.	7.5%	-
2917	**POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	- *Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :*			
2917 11	-- *Oxalic acid, its salts and esters :*			
2917 11 10	--- Oxalic acid	kg.	7.5%	-
2917 11 20	--- Calcium oxalate	kg.	7.5%	-
2917 11 30	--- Strontiumoxalate	kg.	7.5%	-
2917 11 40	--- Diethyl oxalate	kg.	7.5%	-
2917 11 90	--- Other	kg.	7.5%	-
2917 12 00	-- Adipic acid, its salts and esters	kg.	7.5%	-
2917 13	-- *Azelaic acid, sebacic acid, their salts and esters:*			
2917 13 10	--- Sebacic Acid	kg.	7.5%	-
2917 13 90	--- Other	kg.	7.5%	-
2917 14 00	-- Maleic anhydride	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2917 19	--	*Other :*			
2917 19 10	---	Maleic acid	kg.	7.5%	-
2917 19 20	---	Malonic acid	kg.	7.5%	-
2917 19 30	---	Succinic acid	kg.	7.5%	-
2917 19 40	---	Ferrous fumarate	kg.	7.5%	-
2917 19 50	---	Fumaric acid	kg.	7.5%	-
2917 19 60	---	Itaconic acid	kg.	7.5%	-
2917 19 70	---	Ethoxy methylene malonate, diethyl malonate	kg.	7.5%	-
2917 19 90	---	Other	kg.	7.5%	-
2917 20 00	-	Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg.	7.5%	-
	-	*Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :*			
2917 32 00	--	Dioctyl orthophthalates	kg.	7.5%	-
2917 33 00	--	Dinonyl or didecyl orthophthalates	kg.	7.5%	-
2917 34 00	--	Other esters of orthophthalic acid	kg.	7.5%	-
2917 35 00	--	Phthalic anhydride	kg.	7.5%	-
2917 36 00	--	Terephthalic acid and its salts	kg.	5%	
2917 37 00	--	Dimethyl terephthalate	kg.	5%	-
2917 39	--	*Other :*			
2917 39 10	---	Dibutyl phthalate	kg.	7.5%	-
2917 39 20	---	Dioctyl isophthalate and dioctyl terephthalate	kg.	7.5%	-
2917 39 30	---	Phthalic acid	kg.	7.5%	-
2917 39 40	---	Dimethyl phthalate	kg.	7.5%	-
2917 39 50	---	Trimellitic anhydride	kg.	7.5%	-
2917 39 60	---	Isophthalic acid	kg.	7.5%	-
2917 39 90	---	Other	kg.	7.5%	-
2918		**CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	-	*Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :*			
2918 11	--	*Lactic acid, its salts and esters :*			
2918 11 10	---	Lactic acid	kg.	7.5%	-
2918 11 20	---	Calcium lactate	kg.	7.5%	-
2918 11 90	---	Other	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
2918 12 00	-- Tartaric acid	kg.	7.5%	-
2918 13	-- *Salts and esters of tartaric acid :*			
2918 13 10	--- Potassium bitartrate	kg.	7.5%	-
2918 13 20	--- Metroprolol tartrate	kg.	7.5%	-
2918 13 90	--- Other	kg.	7.5%	-
2918 14 00	-- Citric acid	kg.	7.5%	-
2918 15	-- *Salts and esters of citric acid :*			
2918 15 10	--- Potassium citrate	kg.	7.5%	-
2918 15 20	--- Sodium citrate	kg.	7.5%	-
2918 15 30	--- Bismuth citrate	kg.	7.5%	-
2918 15 40	--- Disodium hydrogen citrate	kg.	7.5%	-
2918 15 50	--- Ferric ammonium citrate	kg.	7.5%	-
2918 15 90	--- Other	kg.	7.5%	-
2918 16	-- *Gluconic acid, its salts and esters :*			
2918 16 10	--- Calciumgluconate	kg.	7.5%	-
2918 16 20	--- Ferrous gluconate	kg.	7.5%	-
2918 16 90	--- Other	kg.	7.5%	-
2918 17 00	-- 2, 2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg.	7.5%	-
2918 18 00	-- Chlorobenzilate (ISO)	kg.	7.5%	-
2918 19	-- *Other:*			
2918 19 10	--- Benzeneacetic acid, alpha-hydroxy-alpha-phenyl-	kg.	7.5%	-
2918 19 20	--- Cholic acid	kg.	7.5%	-
2918 19 30	--- Ricinoleic acid	kg.	7.5%	-
2918 19 90	--- Other	kg.	7.5%	-
	- *Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :*			
2918 21	-- *Salicylic acid and its salts :*			
2918 21 10	--- Salicylic acid	kg.	7.5%	-
2918 21 20	--- Sodiumsalicylate	kg.	7.5%	-
2918 21 90	--- Other	kg.	7.5%	-
2918 22 00	-- O-Acetylsalicylic acid, its salts and esters	kg.	7.5%	-
2918 23	-- *Other esters of salicylic acid and their salts :*			
2918 23 10	--- Methyl salicylate	kg.	7.5%	-
2918 23 20	--- Amino salicylate	kg.	7.5%	-
2918 23 30	--- Salicylamide	kg.	7.5%	-
2918 23 40	- - - Benzyl salicylate	kg.	7.5%	-
2918 23 90	--- Other	kg.	7.5%	-
2918 29	-- *Other :*			
2918 29 10	--- Gallic acid	kg.	7.5%	-
2918 29 20	--- Beta hydroxy napthoic acid	kg.	7.5%	-
2918 29 30	--- Propyl gallate	kg.	7.5%	-
2918 29 90	--- Other	kg.	7.5%	-
2918 30	- *Carboxylic acids with aldehyde or ketone function*			

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(1)		(2)	(3)	(4)	(5)
		but without other oxygen function, their anhydrides, halides, peroxides,peroxyacids and their derivatives:			
2918 30 10	---	Levulinic acid	kg.	7.5%	-
2918 30 20	---	Ethyl aceto acetate (acetoacetic ester)	kg.	7.5%	-
2918 30 30	---	Nalidixic acid	kg.	7.5%	-
2918 30 40	---	Methyl aceto acetate	kg.	7.5%	-
2918 30 50	---	Fluoro benzoyl butyric acid	kg.	7.5%	-
2918 30 90	---	Other	kg.	7.5%	-
	-	*Other :*			
2918 91 00	--	2, 4, 5-T(ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	kg.	7.5%	-
2918 99	- -	Other:			
2918 99 10	---	Sodium phenoxy acetate	kg.	7.5%	-
2918 99 20	---	Methyl (E)-2-[2-(chloro methyl) phenyl]-3-methoxyacrylate	kg.	7.5%	-
2918 99 90	---	Other	kg.	7.5%	-
		VIII. —ESTERS OF INORGANIC ACIDS OF NON- METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2919		**PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
2919 10 00	-	Tris(2,3-dibromopropyl) phosphate	kg.	7.5%	-
2919 90	-	*Other:*			
2919 90 10	---	Glycerophosphoric acid	kg.	7.5%	-
2919 90 20	---	Calcium glycerophosphate	kg.	7.5%	-
2919 90 30	---	Iron glycerophosphate	kg.	7.5%	-
2919 90 40	---	Sodium glycerophosphate	kg.	7.5%	-
2919 90 50	---	Tricresyl phosphate	kg.	7.5%	-
2919 90 90	---	Other	kg.	7.5%	-
2920		**ESTERS OF OTHER INORGANICACIDS OF NON-METALS(EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**			
	-	*Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :*			

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(1)		(2)	(3)	(4)	(5)
2920 11 00	--	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	kg.	7.5%	-
2920 19	--	*Other:*			
2920 19 20	---	Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives	kg.	7.5%	-
2920 19 90	---	Other	kg.	7.5%	-
	-	*Phosphite esters and their salts; their halo- genated, sulphonated, nitrated or nitrosated v derivatives:*			
2920 21 00	--	Dimethyl phosphite	kg.	7.5%	-
2920 22 00	--	Diethyl phosphite	kg.	7.5%	-
2920 23 00	--	Trimethyl phosphite	kg.	7.5%	-
2920 24 00	--	Triethyl phosphite	kg.	7.5%	-
2920 29	--	*Other:*			
2920 29 10	---	Dimethyl sulphate	kg.	7.5%	-
2920 29 20	---	Diethyl sulphate	kg.	7.5%	-
2920 29 30	---	Tris (2, 3 Dibromopropyl) phosphate	kg.	7.5%	-
2920 29 90	---	Other	kg.	7.5%	-
2920 30 00	-	Endosulfan (ISO)	kg.	7.5%	-
2920 90 00	-	Other	kg.	7.5%	-
		IX.—NITROGEN-FUNCTION COMPOUNDS			
2921		**AMINE- FUNCTION COMPOUNDS**			
	-	*Acyclic monoamines and their derivatives; salts thereof :*			
2921 11	--	*Methylamine, di- or trimethylamine and their salts :*			
2921 11 10	---	Dimethyl formide	kg.	7.5%	-
2921 11 90	---	Other	kg.	7.5%	-
2921 12 00	--	2-(N, N-Dimethylamino)ethylchloride hydrochloride	kg.	7.5%	-
2921 13 00	--	2-(N, N-Diethylamino)ethylchloride hydrochloride	kg.	7.5%	-
2921 14 00	--	2-(N, N-Diisopropylamino)ethylchloride hydrochloride	kg.	7.5%	-
2921 19	--	Other:			
2921 19 10	---	2-Chloro N, N-Diisopropyl ethylamine	kg.	7.5%	-
2921 19 20	---	2-Chloro N, N-Dimethyl ethanamine	kg.	7.5%	-
2921 19 90	---	Other	kg.	7.5%	-
	-	*Acyclic polyamines and their derivatives; salts thereof :*			
2921 21 00	--	Ethylenediamine and its salts	kg.	7.5%	-
2921 22 00	--	Hexamethylenediamine and its salts	kg.	7.5%	-
2921 29	--	*Other :*			
2921 29 10	---	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	kg.	7.5%	-
2921 29 20	---	Trimethylene triniframine	kg.	7.5%	-
2921 29 90	---	Other	kg.	7.5%	-

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2921 30	-	*Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof :*			
2921 30 10	---	Cyclohexylamine	kg.	7.5%	-
2921 30 90	---	Other	kg.	7.5%	-
	-	*Aromatic monoamines and their derivatives; salts thereof :*			
2921 41	--	*Aniline and its salts :*			
2921 41 10	---	Aniline	kg.	7.5%	-
2921 41 20	---	Aniline hydrochloride	kg.	7.5%	-
2921 41 90	---	Other	kg.	7.5%	-
2921 42	--	*Aniline derivatives and their salts :*			
	---	*Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline,* 2, 6-*dichloro paranitroaniline,* 2-4-5-*trichloroaniline :*			
2921 42 11	----	Para chloroaniline	kg.	7.5%	-
2921 42 12	----	Ortho chloro paranitroaniline	kg.	7.5%	-
2921 42 13	----	Dichloroaniline	kg.	7.5%	-
2921 42 14	----	2, 6-dichloro paranitroaniline	kg.	7.5%	-
2921 42 15	----	2 - 4 - 5 trichloroaniline	kg.	7.5%	-
	---	N-benzyl-N-ethylaniline, N,N-diethylaniline, N,N-dimethylaniline, meta nitroaniline, para nitroaniline:			
2921 42 21	----	N-benzyl-N-ethylaniline	kg.	7.5%	-
2921 42 22	----	N,N-diethylaniline	kg.	7.5%	-
2921 42 23	----	N,N-dimethylaniline	kg.	7.5%	-
2921 42 24	----	N-ethyl aniline	kg.	7.5%	-
2921 42 25	----	Meta nitroaniline	kg.	7.5%	-
2921 42 26	----	Para nitroaniline	kg.	7.5%	-
	---	2-*amino* 3, 5 *xylne sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, , Methyl dopa (*1-*alpha methyl*-3, 4-*dihydroxyphenylaniline) :*			
2921 42 31	----	2-amino 3, 5 xylne sulphonic acid	kg.	7.5%	-
2921 42 32	----	Benzyl ethyl aniline sulphonic acid	kg.	7.5%	-
2921 42 33	----	Metanillic acid (meta amino benzene sulphonic acid)	kg.	7.5%	-
2921 42 34	----	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	kg.	7.5%	-
2921 42 35	----	Ethyl hydroxy ethylaniline	kg.	7.5%	-
2921 42 36	----	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	kg.	7.5%	-
2921 42 90	---	Other	kg.	7.5%	-
	--	*Toluidines and their derivatives; salts thereof :*			
2921 43 10	---	N,N-diethyl toluidine	kg.	7.5%	-
2921 43 20	---	N,N-dimethyl toluidine	kg.	7.5%	-
2921 43 30	---	Ortho toluidine	kg.	7.5%	-
2921 43 40	---	Meta toluidine	kg.	7.5%	-
2921 43 50	---	Para toluidine	kg.	7.5%	-
2921 43 60	---	2-Chloro-5-toluidine-4-sulphonic acid	kg.	7.5%	-
2921 43 70	---	2-Chloro-4-toluidine-5-sulphonic acid (sodiumsalt)	kg.	7.5%	-
2921 43 80	---	4-Toluidine-3-sulphonic acid	kg.	7.5%	-
2921 43 90	---	Other	kg.	7.5%	-
2921 44	--	*Diphenylamine and its derivatives; salts thereof* **:**			

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2921 44 10	---	Diphenylamine	kg.	7.5%	-
2921 44 90	---	Other	kg.	7.5%	-
2921 45	--	1-*Naphthylamine (alpha-naphthylamine), 2-Naphthylamine (betanaph thylamine) and their derivatives; salts thereof :*			
	---	*Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate :*			
2921 45 11	----	Alpha naphthylamine	kg.	7.5%	-
2921 45 12	----	Phenyl alpha naphthylamine	kg.	7.5%	-
2921 45 13	----	Phenyl beta naphthylamine	kg.	7.5%	-
2921 45 14	----	Amino F-acid	kg.	7.5%	-
2921 45 15	----	Aminolineli-R-acid	kg.	7.5%	-
2921 45 16	----	Sodiumnaphthionate	kg.	7.5%	-
	---	*Bronner's acid (*2-*naphthylamine*-6-*sulphonic acid), cleve's acid (*1-*naphthylamine*-6-*sulphonic acid), epsilon acid (*1- *naphthylamine*-3,8-*disulphonic acid), koch's acid (*1-*naphthylamine*-3,6,8-*trisulphonic acid),Laurent's acid (*1-*naphthylamine*-5-*sulphonic acid), tobias acid (*2-*naphthylamine*-1- *sulphonic acid) :*			
2921 45 21	----	Bronner's acid (2-naphthylamine-6-sulphonic acid)	kg.	7.5%	-
2921 45 22	----	Cleve's acid (1-naphthylamine-6-sulphonic acid)	kg.	7.5%	-
2921 45 23	----	Epsilonacid (1-naphthylamine-3,8-disulphonic acid)	kg.	7.5%	-
2921 45 24	----	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	kg.	7.5%	-
2921 45 25	----	Laurent's acid (1-naphthylamine-5-sulphonic acid)	kg.	7.5%	-
2921 45 26	----	Tobias acid (2-naphthylamine-1-sulphonic acid)	kg.	7.5%	-
	---	*Naphthionic acid (*1-*naphthylamine*-4-*sulphonic acid), Para tolyl peri acid (para tolyl*-1-*naphthylamine* 8-*sulphonic acid), phenyl peri acid (phenyl*- 1-*naphthylamine*-8-*sulphonic acid) :*			
2921 45 31	----	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	kg.	7.5%	-
2921 45 32	----	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	kg.	7.5%	-
2921 45 33	----	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	kg.	7.5%	-
2921 45 90	---	Other	kg.	7.5%	-
2921 46 00	--	Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin(INN),lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg.	7.5%	-
2921 49	--	*Other :*			
2921 49 10	---	Xylidines	kg.	7.5%	-
2921 49 20	---	Para cumidine	kg.	7.5%	-
2921 49 90	---	Other	kg.	7.5%	-
	-	*Aromatic polyamines and their derivatives; salts thereof :*			
2921 51	--	*o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof :*			

2921 51 10	---	O-phenylenediamine	kg.	7.5%	-
2921 51 20	---	M-phenylenediamine (m-di aminobenzene)	kg.	7.5%	-
2921 51 30	---	P-phenylenediamine	kg.	7.5%	-
2921 51 40	---	O-diaminotoluene	kg.	7.5%	-
2921 51 50	---	M-diaminotoluene	kg.	7.5%	-
2921 51 60	---	P-diaminotoluene	kg.	7.5%	-
2921 51 70	---	Para-amino acetanilide	kg.	7.5%	-
2921 51 80	---	Meta toluylene diamine	kg.	7.5%	-
2921 51 90	---	Other	kg.	7.5%	-
2921 59	--	*Other :*			
2921 59 10	---	Benzidine	kg.	7.5%	-
2921 59 20	---	Benzidine dihydrochloride	kg.	7.5%	-
2921 59 30	---	3, 3 dichlorobenzidine dihydrochloride sulphate	kg.	7.5%	-
2921 59 40	---	Diaminostilbene 2,2-disulphonic acid (Dasda)	kg.	7.5%	-
2921 59 90	---	Other	kg.	7.5%	-
2922		**OXYGEN-FUNCTION AMINO-COMPOUNDS**			
	-	*Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :*			
2922 11	--	*Monoethanolamine and its salts:*			
2922 11 10	---	Monoethanolamine	kg.	7.5%	-
2922 11 90	---	Other	kg.	7.5%	-
2922 12	--	*Diethanolamine and its salts:*			
	--	*Ethyldiethanolamine and Methyldiethanolamine:*			
2922 12 00	--	Diethanolamine and its salts	kg.	7.5%	-
2922 14 00	--	Dextropropoxyphene (INN) and its salts	kg.	7.5%	-
2922 15 00	--	Triethanolamine	kg.	7.5%	-
2922 16 00	--	Diethanolammoniumperfluorooctane sulphonate	kg.	7.5%	-
2922 17	--	*Methyldiethanolamine and ethyldiethanolamine:*			
2922 17 10	---	Methyldiethanolamine	kg.	7.5%	-
2922 17 20	---	Ethyldiethanolamine	kg.	7.5%	-
2922 18 00	--	2-(N, N-Diisopropylamino)ethanol	kg.	7.5%	-
2922 19	--	*Other:*			
2922 19 10	---	2-Hydroxy N, N-Diisopropyl ethylamine	kg.	7.5%	-
2922 19 90	---	Other	kg.	7.5%	-
	-	*Amino-naphthols and other amino-phenols,other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :*			

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(1)		(2)	(3)	(4)	(5)
2922 21	--	*Aminohydroxynaphthalene sulphonic acids and their salts :*			
2922 21 10	---	Amino-g-acid	kg.	7.5%	-
2922 21 20	---	Amino-j-acid	kg.	7.5%	-
2922 21 30	---	1-amino-2-naphthol-4-sulphonic acid	kg.	7.5%	-
2922 21 40	---	Gamma acid	kg.	7.5%	-
2922 21 50	---	J acid (2-amino-5-naphthol-7-sulphonic acid)	kg.	7.5%	-
2922 21 60	---	H acid	kg.	7.5%	-
2922 21 70	---	Ortho phenyl sulphonyl H-acid	kg.	7.5%	-
2922 21 80	---	Chicago acid	kg.	7.5%	-
2922 21 90	---	Other	kg.	7.5%	-
2922 29	--	*Other :*			
	---	2-*amino* 4-*nitrophenol, Meta aminophenol, Para aminophenol, Meta diethyl amino-phenol:*			
2922 29 11	----	2-amino 4-nitrophenol	kg.	7.5%	-
2922 29 12	----	Meta aminophenol	kg.	7.5%	-
2922 29 13	----	Para aminophenol	kg.	7.5%	-
2922 29 14	----	Meta diethyl amino-phenol	kg.	7.5%	-
	---	2-*amino*-1-*phenol*-4-*sulphonic acid,* 6-*nitro*-O-*aminophenol*-4-*s ulphonic acid, Phenyl gamma acid (phenyl* 2-*amino-naphthol*-6-*sulphonic acid), Phenyl J acid (phenyl*-2-*amino*-8 *naphthol*-7-*sulphonic acid), S acid, peri acid (*1-*amino*-8-*naphthol*-4-4-*sulphoxinic acid,* 1-*naphthylamine*-8-*sulphonic acid), Meta-phenylene diamine*-4-*sulphonic acid :*			
2922 29 21	----	2-amino-1-phenol-4-sulphonic acid	kg.	7.5%	-
2922 29 22	----	6-nitro-O-aminophenol-4-sulphonic acid	kg.	7.5%	-
2922 29 23	----	Phenyl gamma acid (phenyl 2-amino-naphtho l-6-sulphonic acid)	kg.	7.5%	-
2922 29 24	----	Phenyl J acid (phenyl-2-amino-8 naphtho l-7-sulphonic acid)	kg.	7.5%	-
2922 29 25	----	S acid, peri acid (1-amino-8-naphtho l-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	kg.	7.5%	-
2922 29 26	----	Meta-phenylene diamine-4-sulphonic acid	kg.	7.5%	-
	---	*N-methyl-para-aminophenol sulphate (motol),*2, 5 *dimethoxy aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade), para cresidine ortho sulphonic acid:*			

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(1)		(2)	(3)	(4)	(5)
2922 29 31	----	N-methyl-para-aminophenol sulphate (motol)	kg.	7.5%	-
2922 29 32	----	2, 5 dimethoxy aniline	kg.	7.5%	-
2922 29 33	----	Para acetyl aminophenol (paracetamol)	kg.	7.5%	-
2922 29 34	----	Para cresidine	kg.	7.5%	-
2922 29 35	----	Picramic acid (T-grade)	kg.	7.5%	-
2922 29 36	----	Para cresidine ortho sulphonic acid	kg.	7.5%	-
2922 29 90	---	Other	kg.	7.5%	-
	-	*Amino-aldehydes , amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:*			
2922 31 00	--	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg.	7.5%	-
2922 39 00	--	Other	kg.	7.5%	-
	-	*Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :*			
2922 41 00	--	Lysine and its esters; salts thereof	kg.	7.5%	-
2922 42	--	*Glutamic acid and its salts :*			
2922 42 10	---	Glutamic acid	kg.	7.5%	-
2922 42 20	---	Monosodium glutamate	kg.	7.5%	-
2922 42 90	---	Other	kg.	7.5%	-
2922 43 00	--	Anthranilic acid and its salts	kg.	7.5%	-
2922 44 00	--	Tilidine (INN) and its salts	kg.	7.5%	-
2922 49	--	*Other* :			
2922 49 10	---	Amino acetic acid (glycine)	kg.	7.5%	-
2922 49 20	---	N-methyl taurine	kg.	7.5%	-
2922 49 90	---	Other	kg.	7.5%	-
2922 50	-	*Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function* :			
	---	*Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide,L-tyrosine (p-hydroxyphenyl amine) :*			
2922 50 11	----	Para-amino-salicylic acid	kg.	7.5%	-
2922 50 12	----	Methyl anthranilate	kg.	7.5%	-
2922 50 13	----	Procaine hydrochloride	kg.	7.5%	-
2922 50 14	----	Amino anisic acid anilide	kg.	7.5%	-
2922 50 15	----	L-tyrosine (p-hydroxyphenyl amine)	kg.	7.5%	-
	---	*Frusemide, aminodial, N-acetyl anthranilic acid, domperidone :*			
2922 50 21	----	Frusemide	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2922 50 22	----	Aminodial	kg.	7.5%	-
2922 50 23	----	N-acetyl anthranilic acid	kg.	7.5%	-
2922 50 24	----	Domperidone	kg.	7.5%	-
2922 50 90	---	Other	kg.	7.5%	-
2923		**QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED**			
2923 10 00	-	Choline and its salts	kg.	7.5%	-
2923 20	-	*Lecithins and other phosphoaminolipids :*			
2923 20 10	---	Lecithins	kg.	7.5%	-
2923 20 90	---	Other	kg.	7.5%	-
2923 30 00	-	Tetraethylammonium perfluorooctane sulphonate	kg.	7.5%	-
2923 40 00	-	Didecyldimethylammoniumperfluorooctane sulphonate	kg.	7.5%	-
2923 90 00	-	Other	kg.	7.5%	-
2924		**CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF ONIC ACID**			
	-	*Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :*			
2924 11 00	--	Meprobamate (INN)	kg.	7.5%	-
2924 12 00	--	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg.	7.5%	-
2924 19 00	--	Other	kg.	7.5%	-
	-	*Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :*			
2924 21	--	*Ureines and their derivatives; salts thereof :*			
2924 21 10	---	Diethyl diphenyl urea	kg.	7.5%	-
2924 21 20	---	Dimethyl diphenyl urea (zentralin)	kg.	7.5%	-
2924 21 30	---	Parachloro benzene sulphonyl urea	kg.	7.5%	-
2924 21 90	---	Other	kg.	7.5%	-
2924 23 00	--	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg.	7.5%	-
2924 24 00	--	Ethinamate (INN)	kg.	7.5%	-
2924 25 00	--	Alachlor (ISO)	kg.	7.5%	-
2924 29	--	*Other :*			
2924 29 10	---	Acetanilide	kg.	7.5%	-
2924 29 20	---	Aceto acetanilide	kg.	7.5%	-
2924 29 30	---	Aceto acetic ortho chloranilide	kg.	7.5%	-
2924 29 40	---	Aceto acetic para chloranilide	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2924 29 50	---	Phenyl acetamide	kg.	7.5%	-
2924 29 60	---	Pyrazinamide (pyrazine carboxamide)	kg.	7.5%	-
2924 29 70	---	Pretilachlor (ISO)	kg.	7.5%	-
2924 29 90	---	Other	kg.	7.5%	-
2925		**CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS**			
	-	*Imides and their derivatives; salts thereof :*			
2925 11 00	--	Saccharin and its salts	kg.	7.5%	-
2925 12 00	--	Glutethimide (INN)	kg.	7.5%	-
2925 19 00	--	Other	kg.	7.5%	-
	-	*Imines and their derivatives; salts thereof:*			
2925 21 00	--	Chlordimeform (ISO)	kg.	7.5%	-
2925 29	--	*Other :*			
2925 29 10	---	Guanidine nitrate	kg.	7.5%	-
2925 29 90	---	Other	kg.	7.5%	-
2926		**NITRILE-FUNCTION COMPOUNDS**			
2926 10 00	-	Acrylonitrile	kg.	2.5%	-
2926 20 00	-	1-Cyanoguanidine (dicyandiamide)	kg.	7.5%	-
2926 30 00	-	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethy lamino-4, 4-diphenylbutane)	kg.	7.5%	-
2926 40 00	-	Alpha-phenylacetoacetonitrile	kg.	7.5%	-
2926 90 00	-	Other	kg.	7.5%	-
2927		**DIAZO-, AZO- OR AZOXY-COMPOUNDS**			
2927 00	-	*Diazo-, azo- or azoxy- compounds :*			
2927 00 10	---	Para amino-azo-benzene	kg.	7.5%	-
2927 00 90	---	Other	kg.	7.5%	-
2928		**ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE**			
2928 00	-	*Organic derivatives of hydrazine or of hydroxylamine :*			
2928 00 10	---	Isoniazid	kg.	7.5%	-
2928 00 90	---	Other	kg.	7.5%	-
2929		**COMPOUNDS WITH OTHER NITROGEN FUNCTION**			
2929 10	-	*Isocyanates :*			
2929 10 10	---	Phenyl isocyanate	kg.	7.5%	-
2929 10 20	---	Toluene di-isocyanate	kg.	7.5%	-
2929 10 90	---	Other	kg.	7.5%	-
2929 90	-	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
2929 90 10	---	N,N-Diethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 20	---	N,N-Diisopropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 30	---	N,N-Dipropylphosphoramidic dichloride	kg.	7.5%	-
2929 90 40	---	N,N-Dimethylphosphoramidic dichloride	kg.	7.5%	-
2929 90 50	---	Diethyl N,N-Dimethylphosphoramidate	kg.	7.5%	-
2929 90 60	---	Phosphoramidic acid, diethyl, dimethylester	kg.	7.5%	-
2929 90 90	---	Other	kg.	7.5%	-
		X. — ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
2930		**ORGANO-SULPHUR COMPOUNDS**			
2930 10 00	-	2-(N,N-Dimethylamino) ethanethiol	kg.	7.5%	-
2930 20	-	*Thiocarbamates and dithiocarbamates :*			
2930 20 10	---	Cartap Hydrochloride (ISO)	kg.	7.5%	-
2930 20 90	---	Other	kg.	7.5%	-
2930 30 00	-	Thiuram mono-, di or tetrasulphides	kg.	7.5%	-
2930 40 00	-	Methionine	kg.	7.5%	-
2930 60 00	-	2-(N, N-Diethylamino)ethanethiol	kg.	7.5%	-
2930 70 00	-	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg.	7.5%	-
2930 80 00	-	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg.	7.5%	-
2930 90	-	*Other :*			
2930 90 10	---	Thiourea (sulphourea)	kg.	7.5%	-
2930 90 20	---	Calcium salts of methionine	kg.	7.5%	-
2930 90 30	---	Thio sulphonic acid	kg.	7.5%	-
2930 90 40	---	L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg.	7.5%	-
2930 90 50	---	Sulphinic acid	kg.	7.5%	-
2930 90 60	---	Sulphoxide	kg.	7.5%	-
2930 90 70	---	Mercaptan	kg.	7.5%	-
2930 90 80	---	Allyl isothiocyanate	kg.	7.5%	-
	---	*Other:*			
2930 90 91	----	Ethanol, 2,2'-thiobis-	kg.	7.5%	-
2930 90 92	----	Acephate (ISO)	kg.	7.5%	-
2930 90 93	----	Di-Methyl Amino ethanethiol Hydrochloride	kg.	7.5%	-
2930 90 95	----	Di-ethyl Amino ethanethiol hydrochloride	kg.	7.5%	-
2930 90 96	----	O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	kg.	7.5%	-
2930 90 97	----	Phosphorothioic acid, S[2-(diethyl amino) ethyl] O, O-Diethyl ester	kg.	7.5%	-
2930 90 98	----	Dichloro diphenyl sulphone	kg.	7.5%	-
2930 90 99	----	*Other*	kg.	7.5%	-
2931		**OTHER ORGANO-INORGANIC COMPOUNDS**			

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(1)		(2)	(3)	(4)	(5)
2931 10	-	Tetramethyl lead and tetraethyl lead:			
2931 10 10	---	Tetramethyl lead	kg.	7.5%	-
2931 10 90	---	Tetraethyl lead	kg.	7.5%	-
2931 20 00	-	Tributyltin compounds	kg.	7.5%	-
	-	*Non-halogenated organo-phosphorous derivatives:*			
2931 41 00	--	Dimethyl methylphosphonate	kg.	7.5%	-
2931 42 00	--	Dimethyl propylphosphonate	kg.	7.5%	-
2931 43 00	--	Diethyl ethylphosphonate	kg.	7.5%	-
2931 44 00	--	Methylphosphonic acid	kg.	7.5%	-
2931 45 00	--	Salt of methylphosphonic acid and (aminoiminomethyl) urea (1 : 1)	kg.	7.5%	-
2931 46 00	--	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg.	7.5%	-
2931 47 00	--	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg.	7.5%	-
2931 48 00	--	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9- diphosphaspiro [5.5] undecane 3,9-dioxide	kg.	7.5%	-
2931 49	--	Other			
2931 49 10	---	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	kg.	7.5%	-
2931 49 20	---	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg.	7.5%	-
2931 49 30	---	Glyphosate (ISO)	kg.	7.5%	-
2931 4990	---	Other	kg.	7.5%	-
	-	*Halogenated organo-phosphorous derivatives:*			
2931 5100	--	Methylphosphonic dichloride	kg.	7.5%	-
2931 52 00	--	Propylphosphonic dichloride	kg.	7.5%	-
2931 53 00	--	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate	kg.	7.5%	-
2931 54 00	--	Trichlorfon (ISO)	kg.	7.5%	-
2931 59 00	--	Other	kg.	7.5%	-
2931 90	-	*Other:*			
	---	*Organo-arsenic compounds:*			
2931 90 11	----	Methylarsonic acid and its salt	kg.	7.5%	-
2931 90 12	----	Cacodylic acid and its salt	kg.	7.5%	-
2931 90 13	----	p-Aminophenylarsonic acid and its salt	kg.	7.5%	-
2931 90 14	----	Amino-hydroxyphenylarsonic acids, their formyl and acetyl derivatives and their salts	kg.	7.5%	-
2931 90 15	----	Arsenobenzene and its derivatives	kg.	7.5%	-
2931 90 19	----	Other	kg.	7.5%	-
2931 90 20	---	Organo-silicon compounds	kg.	7.5%	-
2931 90 30	---	o-Iodosobenzoic acid	kg.	7.5%	-
2931 90 90	---	Other	kg.	7.5%	-
2932		**HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM (S) ONLY**			
	-	*Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :*			
2932 11 00	--	Tetrahydrofuran	kg.	7.5%	-
2932 12 00	--	2-Furaldehyde (furfuraldehyde)	kg.	7.5%	-
2932 13 00	--	Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg.	7.5%	-
2932 14 00	--	Sucralose	kg.	7.5%	-
2932 19	--	*Other :*			
2932 19 10	---	Hydroxy dibenzfuran carboxylic acid	kg.	7.5%	-

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2932 19 90	---	Other	Kg.	7.5%	-
2932 20	-	Lactones :			
2932 20 10	---	Coumarin, methylcoumarins and ethylcoumarins	Kg.	7.5%	-
2932 20 20	---	Phenolphthalein	Kg.	7.5%	-
2932 20 90	---	Other	Kg.	7.5%	-
	-	*Other :*			
2932 91 00	--	Isosafrole	kg.	7.5%	-
2932 92 00	--	1-(1,3-Benzodioxol-5-yl) propan-2-one	kg.	7.5%	-
2932 93 00	--	Piperonal	kg.	7.5%	-
2932 94 00	--	Safrole	kg.	7.5%	-
2932 95 00	--	Tetrahydrocannabinols (all isomers)	kg.	7.5%	-
2932 96 00	--	Carbofuran (ISO)	kg.	7.5%	-
2932 99	--	Other:			
2932 99 10	---	Cineole	kg.	7.5%	-
2932 99 20	---	Emamectin Benzoate (ISO)	kg.	7.5%	-
2932 99 90	---	Other	kg.	7.5%	-
2933		**HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY**			
	-	*Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :*			
2933 11 00	--	Phenazone (antipyrin) and its derivates	kg.	7.5%	-
2933 19	--	*Other :*			
2933 19 10	---	3-carboxy (para sulpho-phenyl)-5- pyrazolone	kg.	7.5%	-
2933 19 20	---	1 (2,5- dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	kg.	7.5%	-
2933 19 30	---	3-methyl-1(4-sulpho-O-toluyl-5-pyrazolone)	kg.	7.5%	-
2933 19 40	---	Phenylmethylpyrazolone	kg.	7.5%	-
2933 19 50	---	1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	kg.	7.5%	-
2933 19 60	---	1-(m-sulphophenyl)-3-pyrazolone	kg.	7.5%	-
2933 19 70	---	Analgin	kg.	7.5%	-
2933 19 80	---	Oxyphenbutazone	kg.	7.5%	-
	---	Other:			
2933 19 91	----	Fluoro-3-(difluoromethyl)-1-methyl-1h-pyrazole-4-carbonyl fluoride	kg.	7.5%	-
2933 19 99	----	Other	kg.	7.5%	-
	-	*Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :*			
2933 21 00	--	Hydantoin and its derivatives	kg.	7.5%	-
2933 29	--	*Other :*			
2933 29 10	---	Tinidazole	kg.	7.5%	-
2933 29 20	---	Metronidazole, metronidiazole benzoate	kg.	7.5%	-
2933 29 30	---	Mebendazole	kg.	7.5%	-
2933 29 40	---	Dimetridazole	kg.	7.5%	-
2933 29 50	---	Albendazole	kg.	7.5%	-
2933 29 60	---	Imidacloprid (ISO)	kg.	7.5%	-
2933 29 90	---	Other	kg.	7.5%	-
	-	*Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure :*			
2933 31 00	--	Pyridine and its salts	kg.	7.5%	-
2933 32 00	--	Piperidine and its salts	kg.	7.5%	-

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2933 33	--	*Alfentanil* (*INN*), *anileridine* (*INN*), *bezitramide* (*INN*), *bromazepam* (*INN*), *carfentanil* (*INN*), *difenoxin* (*INN*), *diphenoxylate* (*INN*), *dipipanone* (*INN*), *fentanyl* (*INN*), *ketobemidone* (*INN*), *methylphenidate* (*INN*), *pentazocine* (*INN*), *pethidine* (*INN*), *pethidine* (*INN*) *intermediate A*, *phencyclidine* (*INN*)(*PCP*), *phenoperidine* (*INN*), *pipradrol* (*INN*), *piritramide* (*INN*), *propiram* (*INN*) *remifentanil* (*INN*) *and trimeperidine* (*INN*)*; salts thereof:*	kg.	7.5%	-
	---	*Alfentanil* (*INN*), *anileridine* (*INN*), *bezitramide* (*INN*), *bromazepam* (*INN*), *carfentanil* (*INN*), *difenoxin* (*INN*), *diphenoxylate* (*INN*), *dipipanone* (*INN*)*; salts thereof:*			
2933 33 11	----	Alfentanil (INN) and its salt	kg.	7.5%	-
2933 33 12	----	Anileridine (INN) and its salt	kg.	7.5%	-
2933 33 13	----	Bezitramide (INN) and its salt	kg.	7.5%	-
2933 33 14	----	Bromazepam (INN) and its salt	kg.	7.5%	-
2933 33 15	----	Carfentanil (INN) and its salt	kg.	7.5%	-
2933 33 16	----	Difenoxin (INN) and its salt	kg.	7.5%	-
2933 33 17	----	Diphenoxylate (INN) and its salt	kg.	7.5%	-
2933 33 18	----	Dipipanone (INN) and its salt	kg.	7.5%	-
	---	*Fentanyl* (*INN*), *ketobemidone* (*INN*), *methylphenidate* (*INN*), *pentazocine* (*INN*), *pethidine* (*INN*), *pethidine* (*INN*) *intermediate A*, *phencyclidine* (*INN*) (*PCP*), *phenoperidine* (*INN*)*; salts thereof*			
2933 33 21	----	Fentanyl (INN) and its salt	kg.	7.5%	-
2933 33 22	----	Ketobemidone (INN) and its salt	kg.	7.5%	-
2933 33 23	----	Methylphenidate (INN) and its salt	kg.	7.5%	-
2933 33 24	----	Pentazocine (INN) and its salt	kg.	7.5%	-
2933 33 25	----	Pethidine (INN) and its salt	kg.	7.5%	-
2933 33 26	----	Pethidine (INN) intermediate A and its salt	kg.	7.5%	-
2933 33 27	----	Phencyclidine (INN) (PCP) and its salt	kg.	7.5%	-
2933 33 28	----	Phenoperidine (INN) and its salt	kg.	7.5%	-
	---	*Pipradrol* (*INN*), *piritramide* (*INN*), *propiram* (*INN*), *remifentanil* (*INN*) *and trimeperidine* (*INN*)*; salts thereof:*			
2933 33 31	----	Pipradrol (INN) and its salt	kg.	7.5%	-
2933 33 32	----	Piritramide (INN) and its salt	kg.	7.5%	-
2933 33 33	----	Propiram (INN) and its salt	kg.	7.5%	-
2933 33 34	----	Remifentanil (INN) and its salt	kg.	7.5%	-
2933 33 35	----	Trimeperidine (INN) and its salt	kg.	7.5%	-
2933 34 00	--	Other fentanyls and their derivatives	kg.	7.5%	-
2933 35 00	--	3-Quinuclidinol	kg.	7.5%	-
2933 36 00	--	4-Anilino-N-phenethylpiperidine (ANPP)	kg.	7.5%	-
2933 37 00	--	N-Phenethy l-4-piperidone (NPP)	kg.	7.5%	-
2933 39	--	*Other :*			
	---	*Derivatives of pyridine :*			
2933 39 11	----	Amino pyridine	kg.	7.5%	-
2933 39 12	----	Alpha picoline (2-methyl pyridine)	kg.	7.5%	-
2933 39 13	----	Gamma picoline (4-methyl pyridine)	kg.	7.5%	-
2933 39 14	----	Chloropheniramine maleate	kg.	7.5%	-
2933 39 15	----	Diphenoxylate hydrochloride	kg.	7.5%	-
2933 39 16	----	Beta picoline (3-methyl pyridine)	kg.	7.5%	-
2933 39 17	----	Chlorantraniliprole (ISO)	kg.	7.5%	-
2933 39 18	----	Lutidine (Dimethyl Pyridine)	kg.	7.5%	-
2933 39 21	----	Acetamiprid (ISO)	kg.	7.5%	-
2933 39 22	----	Imazethapyr (ISO)	kg.	7.5%	-

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2933 39 29	----	Other	kg.	7.5%	-
2933 39 40	---	Benzene acetic acid, alpha -hydroxy- alpha-phenyl, 1- azabicyclo-azabicyclo [2.2.2.] oct-3-yl ester	kg.	7.5%	-
2933 39 90	---	Other	kg.	7.5%	-
	-	*Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :*			
2933 41 00	--	Levorphanol (INN) and its salts	kg.	7.5%	-
2933 49 00	--	Other	kg.	7.5%	-
	-	*Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :*			
2933 52 00	--	Malonylurea (barbituric acid) and its salts	kg.	7.5%	-
2933 53 00	--	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), phenobarbital (INN),] secobarbital (INN), and vinylbital (INN); salts thereof	kg.	7.5%	-
2933 54 00	--	Other derivatives of malonylurea (barbituric acid); salts thereof	kg.	7.5%	-
2933 55 00	--	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg.	7.5%	-
2933 59	--	*Other :*			
2933 59 10	---	Aminophylline(cordophylin)	kg.	10%	-
2933 59 20	---	Trimethoprim	kg.	10%	-
2933 59 30	---	Diethyl carbamazine citrate	kg.	10%	-
2933 59 40	---	1-Amino-4-Methyl piperazine	kg.	10%	-
2933 59 50	---	Bispyribac-sodium (ISO)	kg.	10%	-
2933 59 90	---	Other	kg.	10%	-
	-	*Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :*			
2933 61 00	--	Melamine	kg.	7.5%	-
2933 69	--	*Other :*			
2933 69 10	---	Cyanuric acid and its salts	kg.	7.5%	-
2933 69 20	---	4-[4,6-bis(2,4-dimethylphenyl)-1,3,5-triazine-2-yl]-1,3-benzenediol	kg.	7.5%	-
2933 69 30	---	Tris(2-hydroxyethyl) isocyanurate	kg.	7.5%	-
2933 69 40	---	Ethylhexyltriazone	kg.	7.5%	-
2933 69 50	---	2,4,6-tri(2,4-dyhydroxyl-3-methylphenyl)-1,3,5-triazine	kg.	7.5%	-
2933 69 90	---	Other	kg.	7.5%	-
	-	*Lactams :*			
2933 71 00	--	6-Hexanelactam (epsilon-caprolactam)	kg.	5%	12.5%
2933 72 00	--	Clobazam (INN) and methyprylon (INN)	kg.	7.5%	-
2933 79	--	Other lactams :			
2933 79 10	---	N-methyl-2-pyrrolidone	kg.	7.5%	-
2933 79 20	---	N-ethyl-2-pyrrolidone	kg.	7.5%	-
2933 79 90	---	Other	kg.	7.5%	-
	-	*Other :*			
2933 91 00	--	Alprazolam (INN), camazepam (INN)	kg.	7.5%	-

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		chloridiazepoxide (INN),clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrzepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof			
2933 92 00	--	Azinphos-methyl (ISO)	kg.	7.5%	-
2933 99	--	Other:			
2933 99 10	---	Imidazo pyridine methyl amine	kg.	7.5%	-
2933 99 20	---	Carbendazim (ISO)	kg.	7.5%	-
2933 99 90	---	Other	kg.	7.5%	-
2934		**NUCLEIC ACIDS AND THEIR SALTS; WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS**			
2934 10 00	-	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg.	7.5%	-
2934 20 00	-	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	kg.	7.5%	-
2934 30 00	-	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	kg.	7.5%	-
	-	*Other :*			
2934 91 00	--	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg.	7.5%	-
2934 92 00	--	Other fentanyls and their derivatives	kg.	7.5%	-
2934 99	--	Other:			
2934 99 10	---	Chloro thiophene-2-carboxylic acid	kg.	7.5%	-
2934 99 20	---	Morpholine	kg.	7.5%	-
2934 99 30	---	Buprofezin (ISO)	kg.	7.5%	-
2934 99 90	---	Other	kg.	7.5%	-
2935		**SULPHONAMIDES**			
2935 10 00	-	N-Methylperfluorooctane sulphonamide	kg.	7.5%	-
2935 20 00	-	N-Ethylperfluorooctane sulphonamide	kg.	7.5%	-
2935 30 00	-	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg.	7.5%	-
2935 40 00	-	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg.	7.5%	-
2935 50	-	*Other perfluorooctane sulphonamides :*			
2935 50 10	---	Flubendiamide (ISO)	kg.	7.5%	-
2935 50 90	---	Other	kg.	7.5%	-
2935 90	-	*Other:*			
	---	*Sulphamethoxazole, sulphafurazole, sulphadiazine, sulphadimidine, sulphacetamide:*			
2935 90 11	----	Sulphamethoxazole	kg.	7.5%	-
2935 90 12	----	Sulphafurazole	kg.	7.5%	-
2935 90 13	----	Sulphadiazine	kg.	7.5%	-
2935 90 14	----	Sulphadimidine	kg.	7.5%	-

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2935 90 15	----	Sulphacetamide	kg.	7.5%	-
	---	Sulphamethoxypyridarine, sulphamethiazole, sulphamoxole, sulphamide:			
2935 90 21	----	Sulphamethoxypyridarine	kg.	7.5%	-
2935 90 22	----	Sulphamethiazole	kg.	7.5%	-
2935 90 23	----	Sulphamoxole	kg.	7.5%	-
2935 90 24	----	Sulphamide	kg.	7.5%	-
2935 90 90	---	Other	kg.	7.5%	-
2936		**XI. —PROVITAMINS, VITAMINS AND HORMONES PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT**			
	-	*Vitamins and their derivatives, unmixed :*			
2936 21 00	--	Vitamin A and their derivatives	kg.	7.5%	10%
2936 22	--	*Vitamin B and its derivatives :*			
2936 22 10	---	Vitamin B_1 [Thiamine (INN), aneurine] and its salts	kg.	7.5%	10%
2936 22 90	---	Other	kg.	7.5%	10%
2936 23	--	*Vitamin B_2 and its derivatives :*			
2936 23 10	---	Vitamin B_2 [Riboflavin(INN), lactoflavin] and its salts	kg.	7.5%	10%
2936 23 90	---	Other	kg.	7.5%	10%
2936 24 00	--	D- or DL-Pantothenic acid (Vitamin B5) and its derivatives[1]	kg.	7.5%	10%
2936 25 00	--	Vitamin B_6 and its derivatives	kg.	7.5%	10%
2936 26	--	*Vitamin B_{12} and its derivatives :*			
2936 26 10	---	Vitamin B_{12} (Cyanocobalamin (INN))	kg.	7.5%	10%
2936 26 90	---	Other	kg.	7.5%	10%
2936 27 00	--	Vitamin C (Ascorbic acid) and its derivatives	kg.	7.5%	10%
2936 28 00	--	Vitamin E and its derivatives	kg.	7.5%	10%
2936 29	--	*Other vitamins and their derivatives :*			
2936 29 10	---	Folic acid (Vitamin B_9)	kg.	7.5%	10%
2936 29 20	---	Nicotinic acid and nicotinamide (niacinamide or niacine)	kg.	7.5%	10%
2936 29 30	---	Vitamin K (menaphthonum BP)	kg.	7.5%	10%
2936 29 40	---	Vitamin D	kg.	7.5%	10%
2936 29 50	---	Vitamin H (Biotin)	kg.	7.5%	10%
2936 29 90	---	Other	kg.	7.5%	10%
2936 90 00	-	Other, including natural concentrates	kg.	7.5%	10%
2937		**HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES**			
	-	*Polypeptide hormones, protein hormones and glycoprotein hormones, their dervatives and structural analogues :*			
2937 11 00	--	Somatotropin, its derivatives and structural analogues	kg.	7.5%	10%
2937 12 00	--	Insulin and its salts	kg.	7.5%	10%
2937 19 00	--	Other	kg.	7.5%	10%
	-	*Steroidal hormones, their derivatives and structural analogues :*			
2937 21 00	--	Cortisone, hydrocortisone, prednisone (dehydro-cortisone) and prednisolone (dehydrohydrocortisone)	kg.	7.5%	10%
2937 22 00	--	Halogenated derivatives of corticosteroidal harmones	kg.	7.5%	10%
2937 23 00	--	Oestrogens and progestogens	kg.	7.5%	10%

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2937 29 00	--	Other	kg.	7.5%	10%
2937 50 00	-	Prostaglandins,thromboxanes, leukotrienes, their derivatives and structural analogues	kg.	7.5%	10%
2937 90	-	Other:			
	---	Catecholamine hormones,their derivatives and structural analogues:			
2937 90 11	----	Epinethrine	kg.	7.5%	10%
2937 90 19	----	Other	kg.	7.5%	10%
2937 90 20	---	Amino-acid derivatives	kg.	7.5%	10%
2937 90 90	---	Other	kg.	7.5%	10%
		XII. –GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
2938		**GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES**			
2938 10 00	-	Rutoside (rutin) and its derivatives	kg.	7.5%	-
2938 90	-	*Other :*			
2938 90 10	---	Digoxin	kg.	7.5%	-
2938 90 20	---	Digitalis glycosides	kg.	7.5%	-
2938 90 90	---	Other	kg.	7.5%	-
2939		**ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES**			
	-	*Alkaloids of opium and their derivatives;* salts thereof :			
2939 11 00	--	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg.	7.5%	-
2939 19 00	--	Other	kg.	7.5%	-
2939 20	-	Alkaloid of cinchona and their derivatives; salts thereof :			
2939 20 10	---	Quinine alkaloids	kg.	7.5%	-
2939 20 20	---	Quinine hydrochloride	kg.	7.5%	-
2939 20 30	---	Quinine sulphate	kg.	7.5%	-
2939 20 40	---	Chloroquine phosphate	kg.	7.5%	-
2939 20 90	---	Other	kg.	7.5%	-

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2939 30 00	-	Caffeine and its salts	kg.	7.5%	10%
	-	*Alkaloids of ephedra and their derivatives;salts thereof:*			
2939 41 00	--	Ephedrine and its salts	kg.	7.5%	10%
2939 42 00	--	Pseudoephedrine (INN) and its salts	kg.	7.5%	10%
2939 43 00	--	Cathine (INN) and its salts	kg.	7.5%	10%
2939 44 00	--	Norephedrine and its salts	kg.	7.5%	-
2939 45 00	--	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg.	7.5%	10%
2939 49 00	--	Other	kg.	7.5%	10%
	-	*Theophylline and aminophylline(theophylline-ethylenediamine) and their derivatives; salts thereof :*			
2939 51 00	--	Fenetylline (INN) and its salts	kg.	7.5%	10%
2939 59 00	--	Other	kg.	7.5%	10%
	-	*Alkaloids of rye ergot and their derivatives; salts thereof :*			
2939 61	--	*Ergometrine (INN) and its salts :*			
2939 61 10	---	Ergometrine (INN)	kg.	7.5%	-
2939 61 90	---	Other	kg.	7.5%	-
2939 62	--	*Ergotamine (INN) and its salts :*			
2939 62 10	---	Ergotamine tartrate	kg.	7.5%	-
2939 62 90	---	Other	kg.	7.5%	-
2939 63 00	--	Lysergic acid and its salts	kg.	7.5%	-
2939 69 00	--	Other	kg.	7.5%	-
	-	*Other, of vegetal origin:*			
2939 72 00	--	Cocaine, ecgonine; salts, esters and other derivatives thereof	kg.	7.5%	-
2939 79 00	--	Other	kg.	7.5%	-
2939 80 00	-	Other	kg.	7.5%	-
		XIII. –OTHER ORGANIC COMPOUNDS			
2940 00 00		**SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADINGS 2937, 2938 OR 2939**	kg.	7.5%	-
2941		**ANTIBIOTICS**			
2941 10	-	*Penicillins and their derivative with a penicillanic acid structure; salts thereof :*			
2941 10 10	---	Penicillins and its salts (e.g. procaine penicillin, penicillin G-potassium)	kg.	7.5%	10%
2941 10 20	---	Ampicilline and its salts	kg.	7.5%	10%

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2941 10 30	---	Amoxycilline and its salts	kg.	7.5%	10%
2941 10 40	---	Cioxacilline and its salts	kg.	7.5%	10%
2941 10 50	---	6-APA	kg.	7.5%	10%
2941 10 90	---	Other	kg.	7.5%	10%
2941 20	-	*Streptomycins and their derivatives; salts thereof :*			
2941 20 10	---	Streptomycin	kg.	7.5%	10%
2941 20 90	---	Other	kg.	7.5%	10%
2941 30	-	*Tetracyclines and their derivatives, salts thereof :*			
2941 30 10	---	Doxycycline and its salts	kg.	7.5%	10%
2941 30 20	---	Tetracycline/oxytetra-cycline and their salts	kg.	7.5%	10%
2941 30 90	---	Other	kg.	7.5%	10%
2941 40 00	-	Chloramphenicol and its derivatives; salts thereof	kg.	7.5%	10%
2941 50 00	-	Erythromycin and its derivatives; salts thereof	kg.	7.5%	10%
2941 90	-	*Other :*			
	---	*Rifampicin and its salts :*			
2941 90 11	----	Rifampicin	kg.	7.5%	10%
2941 90 12	----	3 Formyl Rifa S V(Rifa int)	kg.	7.5%	10%
2941 90 13	----	Rifa S or Rifa S Sodium (Rifaint)	kg.	7.5%	10%
2941 90 14	----	1-Amino-4-Methyl piperazine (Rifaint)	kg.	7.5%	10%
2941 90 19	----	Other	kg.	7.5%	10%
2941 90 20	---	Cephalexin and its salts	kg.	7.5%	10%
2941 90 30	---	Ciprofloxacine and its salts	kg.	7.5%	10%
2941 90 40	---	Gentamycin and its salts	kg.	7.5%	10%
2941 90 50	---	Neomycin	kg.	7.5%	10%
2941 90 60	---	Norfloxacin and its salts	kg.	7.5%	10%
2941 90 90	---	Other	kg.	7.5%	10%
2942		**OTHER ORGANIC COMPOUNDS**			
2942 00	-	*Other organic compounds :*			
	---	*Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts :*			
2942 00 11	----	Cefadroxil and its salts	kg.	7.5%	-
2942 00 12	----	Ibuprofane	kg.	7.5%	-
2942 00 13	----	Nifedipine	kg.	7.5%	-
2942 00 14	----	Ranitidine	kg.	7.5%	-
2942 00 15	----	Danes salt of D(-) phenyl glycine	kg.	7.5%	-
2942 00 16	----	D(-) para hydroxy dane's salts	kg.	7.5%	-
	---	*Timolo maleate, terbutoline sulphate, D(-)phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitryptyline HCl, cysteanune HCl, atenolol, propronalol :*			
2942 00 21	----	Timolo maleate	kg.	7.5%	-
2942 00 22	----	Terbutoline sulphate	kg.	7.5%	-
2942 00 23	----	D(-) phenyl glycin chloride HCL (DPGCH)	kg.	7.5%	-
2942 00 24	----	Imipramine HCl	kg.	7.5%	-
2942 00 25	----	Amitryptyline HCl	kg.	7.5%	-

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2942 00 26	----	Cysteanune HCl	kg.	7.5%	-
2942 00 27	----	Atenolol, propronalol	kg.	7.5%	-
	---	*Diloxanide furoate, cimetidine, oxyclozanide, famotidine :*			
2942 00 31	----	Diloxanide furoate	kg.	7.5%	-
2942 00 32	----	Cimetidine	kg.	7.5%	-
2942 00 33	----	Oxyclozanide	kg.	7.5%	-
2942 00 34	----	Famotidine	kg.	7.5%	-
2942 00 90	---	Other	kg.	7.5%	-

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CHAPTER 30

Pharmaceutical products

NOTES :

1. This Chapter does not cover:

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

(b) products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 2404);

(c) plasters specially calcined or finely ground for use in dentistry (heading 2520);

(d) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);

(e) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;

(f) soap or other products of heading 3401 containing added medicaments;

(g) preparations with a basis of plaster for use in dentistry (heading 3407);

(h) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502); or

(ij) diagnostic reagents of heading 3822.

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2. For the purposes of heading 3002, the expression ―immunological products‖ applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).;

3. For the purposes of headings 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:

(a) as unmixed products:

(1) unmixed products dissolved in water;

(2) all goods of Chapter 28 or 29; and

(3) simple vegetable extracts of heading 1302, merelystandardised or dissolved in any solvent;

(b) as products which have been mixed:

(1) colloidal solutions and suspensions (other than colloidal sulphur);

(2) vegetable extracts obtained by the treatment of mixture of vegetable materials; and

(3) salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 3006 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule—

(a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

(b) sterile laminaria and sterile laminaria tents;

(c) sterile absorbable surgical or dental haemostatics sterile surgical or dental adhesion barriers,

whether or not absorbable;

(d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) placebos and blinded (or double-blinded) clinical trial kits for use in recognized clinical trials, put up in measured doses, even if they might contain active medicaments;

(f) dental cements and other dental fillings; bone reconstruction cements;

(g) first-aid boxes and kits;

(h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides;

(i) gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and

(j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.

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

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Sub-heading Notes:

1. For the purposes of sub-headings 3002 13 and 3002 14, the following are to be treated:

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

(b) as products which have been mixed:

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

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

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

2. Sub-headings 3003 60 and 3004 60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodi aquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN);mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
3001	**GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED,WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS;**			

(1)		(2)	(3)	(4)	(5)
		OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED			
3001 20	-	*Extracts of glands or other organs or of their secretions :*			
3001 20 10	---	Liquid extracts of liver	kg.	10%	10%
3001 20 20	---	Liver extracts, dry	kg.	10%	10%
3001 20 30	---	Snake venom	kg.	10%	10%
3001 20 90	---	Other	kg.	10%	10%
3001 90	-	*Other :*			
3001 90 10	---	Of human origin	kg.	10%	10%
	---	*Other :*			
3001 90 91	----	Heparin and its salts	kg.	10%	10%
3001 90 99	----	Other	kg.	10%	10%
3002		**HUMAN BLOOD; ANIMAL BLOOD PREPARED FORTHERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES,TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND OTHER SIMILAR PRODUCTS; CELL CULTURES, WHETHER OR NOT MODIFIED**			
	-	*Antisera, other blood fractions and products, immunological whether or not modified or obtained by biotechnologicalprocesses:*			
3002 12	--	Antisera and other blood fractions:			
3002 12 10	---	For diphtheria	kg.	10%	10%
3002 12 20	---	For tetanus	kg.	10%	10%
3002 12 30	---	For rabies	kg.	10%	10%
3002 12 40	---	For snake venom	kg.	10%	10%
3002 12 90	---	Other	kg.	10%	10%
3002 13 00	--	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg.	10%	10%
3002 14 00	--	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg.	10%	10%

(1)		(2)	(3)	(4)	(5)
3002 15 00	--	Immunological products, put up in measured doses or in forms or packings for retail sale	kg.	10%	10%
	-	*Vaccines, toxins, cultures of micro-organisms* (*excluding yeasts*) *and similar products:*			
3002 41	--	*Vaccines for human medicine:*			
	---	*Single vaccines for:*			
3002 41 11	----	Cholera and typhoid	kg.	10%	10%
3002 41 12	----	Hepatitis	kg.	10%	10%
3002 41 13	----	Tetanus	kg.	10%	10%
3002 41 14	----	Polio	kg.	10%	10%
3002 41 15	----	Tuberculosis	kg.	10%	10%
3002 41 16	----	Rabies	kg.	10%	10%
3002 41 17	----	Japanese encephalitis	kg.	10%	10%
3002 41 18	----	Whopping cough (pertusis)	kg.	10%	10%
3002 41 19	----	Other	kg.	10%	10%
	---	*Mixed vaccines for:*			
3002 41 21	----	Diphtheria, pertusis and tetanus (DPT)	kg.	10%	10%
3002 41 22	----	Diphtheria and tetanus (DT)	kg.	10%	10%
3002 41 23	----	Measles, mumps and rubella (MMR)	kg.	10%	10%
3002 41 24	----	Typhoid-paratyphoid (TAB)	kg.	10%	10%
3002 41 25	----	Typhoid- paratyphoid-cholera (TABC)	kg.	10%	10%
3002 41 29	----	Other	kg.	10%	10%
3002 42 00	--	Vaccines for veterinary medicine	kg.	10%	10%
3002 49	--	*Other:*			
3002 49 10	---	Cultures of micro-organisms (excluding yeast)	kg.	10%	10%
3002 49 20	---	Toxins	kg.	10%	10%
3002 49 90	---	Other	kg.	10%	10%
	-	*Cell cultures, whether or not modified:*			
3002 51 00	--	Cell therapy products	kg.	10%	10%
3002 59 00	--	Other	kg.	10%	10%
3002 90	-	Other:	kg.	10%	10%
3002 90 10	---	Human blood	kg.	10%	10%
3002 90 20	---	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	kg.	10%	10%
3002 90 90	---	Other	kg.	10%	10%
3003		**MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE**			
3003 10 00	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg.	10%	10%

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(1)		(2)	(3)	(4)	(5)
3003 20 00	-	Other, containing antibiotics	kg.	10%	10%
	-	*Other, containing hormones or other products of heading 2937:*			
3003 31 00	--	Containing insulin	kg.	10%	10%
3003 39 00	--	Other	kg.	10%	10%
	-	*Other, containing alkaloids or derivatives thereof:*			
3003 41 00	--	Containing ephedrine or its salts	kg.	10%	10%
3003 42 00	--	Containing pseudoephedrine (INN) or its salts	kg.	10%	10%
3003 43 00	--	Containing norephedrine or its salts	kg.	10%	10%
3003 49 00	--	Other	kg.	10%	10%
3003 60 00	-	Other, containing antimalarial active principles described in Sub-heading Note 2 to this Chapter	kg.	10%	10%
3003 90	-	*Other :*			
	---	*Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments :*			
3003 90 11	----	Of Ayurvedic system	kg.	10%	10%
3003 90 12	----	Of Unani system	kg.	10%	10%
3003 90 13	----	Of Siddha system	kg.	10%	10%
3003 90 14	----	Of Homoeopathic system	kg.	10%	10%
3003 90 15	----	Of Bio-chemic system	kg.	10%	10%
	---	*Menthol crystals and milk of magnesia :*			
3003 90 21	----	Menthol crystals	kg.	10%	10%
3003 90 22	----	Milk of magnesia	kg.	10%	10%
	---	*Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel :*			
3003 90 31	----	Bovine albumin and drugs of animal origin	kg.	10%	10%
3003 90 32	----	Merbromine national formulary XII (mercurochrome)	kg.	10%	10%
3003 90 33	----	Calcium sennoside	kg.	10%	10%
3003 90 34	----	Anaesthetic agents used in human or veterinary medicine or surgery	kg.	10%	10%
3003 90 35	----	Aluminium hydroxide gel	kg.	10%	10%
3003 90 36	----	Ketamine	kg	10%	10%
3003 90 90	---	Other	kg.	10%	10%
3004		**MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES**			

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(1)	(2)	(3)	(4)	(5)
	(INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE			
3004 10	- *Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :*			
3004 10 10	--- Penicillins	kg.	10%	10%
3004 10 20	--- Ampicillin	kg.	10%	10%
3004 10 30	--- Amoxycillin	kg.	10%	10%
3004 10 40	--- Becampicillin	kg.	10%	10%
3004 10 50	--- Cloxacillin	kg.	10%	10%
3004 10 60	--- Ampicillin and cloxacillin combinations	kg.	10%	10%
3004 10 70	--- Streptomycin	kg.	10%	10%
3004 10 90	--- Other	kg.	10%	10%
3004 20	-- *Other Containing antibiotics :*			
	--- *Cephalosporins and their derivatives :*			
3004 20 11	---- Cefazolin	kg.	10%	10%
3004 20 12	---- Cephalexin	kg.	10%	10%
3004 20 13	---- Ciprofloxacin	kg.	10%	10%
3004 20 14	---- Cefoxitin	kg.	10%	10%
3004 20 19	---- Other	kg.	10%	10%
3004 20 20	--- Sulfonamides and cotrimoxazole	kg.	10%	10%
	--- *Fluoroquinolones :*			
3004 20 31	---- Norfloxacin	kg.	10%	10%
3004 20 32	---- Nalidixic acid	kg.	10%	10%
3004 20 33	---- Ciprofloxacin	kg.	10%	10%
3004 20 34	---- Ofloxacin	kg.	10%	10%
3004 20 39	---- Other	kg.	10%	10%
	--- *Tetracyclines :*			
3004 20 41	---- Chlortetracycline	kg.	10%	10%
3004 20 42	---- Oxytetracycline	kg.	10%	10%
3004 20 49	---- Other	kg.	10%	10%
3004 20 50	--- Chloramphenicol	kg.	10%	10%
	--- *Macrolide :*			
3004 20 61	---- Erythromycin	kg.	10%	10%
3004 20 62	---- Roxithromycin	kg.	10%	10%
3004 20 63	---- Clarithromycin	kg.	10%	10%
3004 20 64	---- Azithromycin	kg.	10%	10%
3004 20 69	---- Other	kg.	10%	10%
3004 20 70	---- Cefadroxil	kg.	10%	10%
	--- *Other :*			
3004 20 91	---- Isoniazid	kg.	10%	10%
3004 20 92	---- Rifampicin	kg.	10%	10%
3004 20 93	---- Pyrazinamide	kg.	10%	10%
3004 20 94	---- Ethambutol	kg.	10%	10%

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(1)		(2)	(3)	(4)	(5)
3004 20 95	----	Clindamycin	kg.	10%	10%
3004 20 96	----	Vancomycin	kg.	10%	10%
3004 20 97	----	Polymyxin B and colistin	kg.	10%	10%
3004 20 99	----	Other	kg.	10%	10%
	-	*Other, containing hormones or other products of heading 2937:*			
3004 31	--	Containing insulin:			
3004 31 10	---	Insulin injection	kg.	10%	10%
3004 31 90	---	Other	kg.	10%	10%
3004 32 00	--	Containing corticosteroid hormones, their derivatives or structural analogues	kg.	10%	10%
3004 39	--	*Other :*			
	---	*Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestogen group hormones :*			
3004 39 11	----	Pituitary hormones	kg.	10%	10%
3004 39 12	----	Prednisolone	kg.	10%	10%
3004 39 13	----	Dexamethasone	kg.	10%	10%
3004 39 14	----	Danazol	kg.	10%	10%
3004 39 19	----	Other progestogen and oestogen group hormones	kg.	10%	10%
	---	*Gonadotrophins and luteinising hormone :*			
3004 39 21	----	Gonadotrophins	kg.	10%	10%
3004 39 22	----	Luteinising hormone	kg.	10%	10%
3004 39 90	---	Other	kg.	10%	10%
	-	*Other, containing alkaloids or derivatives thereof:*			
3004 41 00	--	Containing ephedrine or its salts	kg.	10%	10%
3004 42 00	--	Containing pseudoephedrine (INN) or its salts	kg.	10%	10%
3004 43 00	--	Containing norephedrine or its salts	kg.	10%	10%
3004 49	--	*Other:*			
3004 49 10	---	Atropin and salts thereof	kg.	10%	10%
3004 49 20	---	Caffein and salts thereof	kg.	10%	10%
3004 49 30	---	Codeine and derivatives, with or without ephidrine hydrochloride	kg.	10%	10%
3004 49 40	---	Ergot preparations, ergotamine and salts thereof	kg.	10%	10%
3004 49 50	---	Papavarine hydrochloride	kg.	10%	10%
3004 49 60	---	Bromohexin and solbutamol	kg.	10%	10%
3004 49 70	---	Theophylline and salts thereof	kg.	10%	10%
3004 49 90	---	Other	kg.	10%	10%
3004 50	-	*Other containing vitamins or other products of heading 2936 :*			
3004 50 10	---	Heamatinics and erythropoietin preparations	kg.	10%	10%
3004 50 20	---	Preparations of minerals and their supplements	kg.	10%	10%
	---	*Preparations of vitamins :*			
3004 50 31	----	Of vitamin A	kg.	10%	10%

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(1)		(2)	(3)	(4)	(5)
3004 50 32	----	Of vitamin B_1 and B_2 and salts thereof	kg.	10%	10%
3004 50 33	----	Of vitamin B_9	kg.	10%	10%
3004 50 34	----	Of vitamin B_{12}	kg.	10%	10%
3004 50 35	----	Of vitamin C	kg.	10%	10%
3004 50 36	----	Of vitamin D	kg.	10%	10%
3004 50 37	----	Of vitamin E	kg.	10%	10%
3004 50 39	----	Other	kg.	10%	10%
3004 50 90	---	Other	kg.	10%	10%
3004 60 00	-	Other, containing antimalarial active principles described in Sub-heading Note 2 to this Chapter	kg.	10%	10%
3004 90	-	*Other :*			
	---	*Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale :*			
3004 90 11	----	Of Ayurvedic system	kg.	10%	10%
3004 90 12	----	Of Unani system	kg.	10%	10%
3004 90 13	----	Of Siddha system	kg.	10%	10%
3004 90 14	----	Of Homoeopathic system	kg.	10%	10%
3004 90 15	----	Of Bio-chemic system	kg.	10%	10%
	---	*Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs :*			
3004 90 21	----	Anthelmintics and preparations thereof	kg.	10%	10%
3004 90 22	----	Metronidazole	kg.	10%	10%
3004 90 23	----	Tinidazole	kg.	10%	10%
3004 90 24	----	Secnidazole	kg.	10%	10%
3004 90 25	----	Diluxamide furoate	kg.	10%	10%
3004 90 26	----	Sodium stibogluconate	kg.	10%	10%
3004 90 27	----	Pentamidine	kg.	10%	10%
3004 90 29	----	Other	kg.	10%	10%
	---	*Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemitics and other gastrointestinal drugs :*			
3004 90 31	----	Promethazine, chlorpheniramine, astemizole and ceteirizine	kg.	10%	10%
3004 90 32	----	Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof	kg.	10%	10%
3004 90 33	----	Cimetidine, rantidine, nizatidine and roxatidine	kg.	10%	10%
3004 90 34	----	Omeprazole and lansoprazole	kg.	10%	10%
3004 90 35	----	Dicyclomine, metoclopramide and dexame thasone and ondansetron	kg.	10%	10%
3004 90 36	----	Chenodiol and ursodiol	kg.	10%	10%
3004 90 39	----	Other	kg.	10%	10%

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(1)	(2)	(3)	(4)	(5)
	--- *Anticancer drugs :*			
3004 90 41	---- Cyclophosphamide	kg.	10%	10%
3004 90 42	---- Methotrexate, 5-fluorouracil(5-FU) and ftorafur	kg.	10%	10%
3004 90 43	---- Bincristine and vinblastine	kg.	10%	10%
3004 90 44	---- Paclitaxel and docetaxel	kg.	10%	10%
3004 90 45	---- Etoposide	kg.	10%	10%
3004 90 46	---- Actinomycin D Dactinomycin and doxorubicin	kg.	10%	10%
3004 90 47	---- L-Asparaginase, cisplatin and carboplatin	kg.	10%	10%
3004 90 48	---- Tamoxifen	kg.	10%	10%
3004 90 49	---- Other	kg.	10%	10%
	--- *Antitubercular drugs; antileprotic drugs; antimalarial drugs :*			
3004 90 51	---- Isoniazid	kg.	10%	10%
3004 90 52	---- Rifampicin	kg.	10%	10%
3004 90 53	---- Pyrazinamide and ethambutol	kg.	10%	10%
3004 90 54	---- Streptomycin	kg.	10%	10%
3004 90 55	---- Dapsone (DDS), acedapsone (DADDS), solopsone and clofazimine	kg.	10%	10%
3004 90 56	---- Chloroquine, amodiaquine, mefloquine, quinine, chloroguamide, pyrimethamine	kg.	10%	10%
3004 90 57	---- Other antitubercular drugs	kg.	10%	10%
3004 90 58	---- Other antileprotic drugs	kg.	10%	10%
3004 90 59	---- Other antimalarial drugs	kg.	10%	10%
	--- *Nonsteroidal antiinflammatory, analgesics and antipyratic drugs :*			
3004 90 61	---- Analgin with or without other compounds such as paracetamol	kg.	10%	10%
3004 90 62	---- Acetyl salicylic acid (aspirin) and formulations thereof	kg.	10%	10%
3004 90 63	---- Ibuprofen with or without paracetamol or other compounds	kg.	10%	10%
3004 90 64	---- Oxyphen butazone, phenyl butazone and formulations thereof	kg.	10%	10%
3004 90 65	---- Indomethacin	kg.	10%	10%
3004 90 66	---- Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	kg.	10%	10%
3004 90 67	---- Ketorolac, nimesulide, nabumetone and nefopam	kg.	10%	10%
3004 90 69	---- Other	kg.	10%	10%
	--- *Antihypertensive drugs :*			
3004 90 71	---- Captopril, enalapril, lisinopril, perindopril and ramipril	kg.	10%	10%
3004 90 72	---- Verapamil, nifedipine, amlodipine and lacidipine	kg.	10%	10%
3004 90 73	---- Losartan	kg.	10%	10%
3004 90 74	---- Propranolol, metoprolol, atenolol and labetalol	kg.	10%	10%
3004 90 75	---- Prazosin, terazosin, phentolamine and phenoxybenzamine	kg.	10%	10%

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(1)		(2)	(3)	(4)	(5)
3004 90 76	----	Clonidine, methyldopa	kg.	10%	10%
3004 90 77	----	Hydralazine, minoxidil and diazoxide	kg.	10%	10%
3004 90 79	----	Other	kg.	10%	10%
	---	*Antiepiliptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included; oral rehydration salts; antibacterial formulationsnot elsewhere specified or included, sedatives and tranquilizers :*			
3004 90 81	----	Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatrin, phenacemide, trimethadione and acetazolamide	kg.	10%	10%
3004 90 82	----	Other antiepileptic drugs	kg.	10%	10%
3004 90 83	----	Sulpha drugs not elsewhere specified or included	kg.	10%	10%
3004 90 84	----	Preparations of enzymes	kg.	10%	10%
3004 90 85	----	Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg.	10%	10%
3004 90 86	----	Oral rehydration salts	kg.	10%	10%
3004 90 87	----	Antibacterial formulations, not elsewhere specified or included	kg.	10%	10%
3004 90 88	----	Sedatives	kg.	10%	10%
3004 90 89	----	Tranquilizers	kg.	10%	10%
	---	*Other :*			
3004 90 91	----	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthimes	kg.	10%	10%
3004 90 92	----	Plasma expanders	kg.	10%	10%
3004 90 93	----	Chloropheniramine maleate, with or without other compounds(excluding steriods and alkaloids)	kg.	10%	10%
3004 90 94	----	Theophylline, aminophylline and other broncho dilators	kg.	10%	10%
3004 90 95	----	Carcino-chemotherapeutic drugs not elsewhere specified or included	kg.	10%	10%
3004 90 96	----	Ketamine	kg	10%	10%
3004 90 99	----	Other	kg.	10%	10%
3005		**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**			

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(1)		(2)	(3)	(4)	(5)
3005 10	-	*Adhesive dressings and other articles having an adhesive layer :*			
3005 10 10	---	Adhesive guaze	kg.	10%	-
3005 10 20	---	Adhesive tape	kg.	10%	-
3005 10 90	---	Other	kg.	10%	-
3005 90	-	*Other :*			
3005 90 10	---	Cotton wool, medicated	kg.	10%	-
3005 90 20	---	Poultice of kaolin	kg.	10%	-
3005 90 30	---	Lint, medicated	kg.	10%	-
3005 90 40	---	Bandages	kg.	10%	-
3005 90 50	---	Burn therapy dressing soaked in protective gel	kg.	10%	-
3005 90 60	---	Micro pores surgical tapes	kg.	10%	-
3005 90 70	---	Corn removers and callous removers	kg.	10%	-
3005 90 90	---	Other	kg.	10%	-
3006		**PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER**			
3006 10	-	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics;sterile surgical or dental adhesion barriers, whether or not absorbable :			
3006 10 10	---	Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure	kg.	10%	-
3006 10 20	---	Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable	kg.	10%	-
3006 30 00	-	Opacifying preprations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg.	10%	-
3006 40 00	-	Dental cements and other dental fillings; bone reconstruction cements	kg.	10%	-
3006 50 00	-	First-aid boxes and kits	kg.	10%	-

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3006 60	-	*Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides :*			
3006 60 10	---	Based on hormones	kg.	Free	-
3006 60 20	---	Based on other products of heading 2937	kg.	Free	-
3006 60 30	---	Based on spermicides	kg.	Free	-
3006 70 00	-	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg.	10%	-
	-	*Other:*			
3006 91 00	--	Appliances identifiable for ostomy use	kg.	10%	-
3006 92 00	--	Waste pharmaceuticals	kg.	10%	-
3006 93 00	--	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	kg.	10%	-

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CHAPTER 31
Fertilisers

NOTES :

1. This Chapter does not cover :

(a) animal blood of heading 0511;

(b) separate chemically defined compounds [other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below]; or

(c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g. each, of heading 3824; optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(a) goods which answer to one or other of the descriptions given below:
  (i) sodium nitrate, whether or not pure;
  (ii) ammonium nitrate, whether or not pure;
  (iii) double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
  (iv) ammonium sulphate, whether or not pure;
  (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
  (vi) double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
  (vii) calcium cyanamide, whether or not pure or treated with oil;
  (viii) urea, whether or not pure;

(b) fertilisers consisting of any of the goods described in (A) above mixed together;

(c) fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances;

(d) liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:

(a) goods which answer to one or other of the descriptions given below:
  (i) basic slag;
  (ii) natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
  (iii) superphosphates (single, double or triple);
  (iv) calcium hydrogen orthophosphate containing not less than 0.2 per cent. by weight of fluorine calculated on the dry anhydrous product;

(b) fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the flourine content limit;

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

4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or

packages described in heading 3105 :

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

(i) crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) potassium chloride, whether or not pure, except as provided in Note 1(C) above;

(iii) potassium sulphate, whether or not pure;

(iv) magnesium potassium sulphate, whether or not pure;

(b) fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, the term ―other fertilisers‖ applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Supplementary Note :

(1) In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
3101		**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**			
3101 00	-	*Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products :*			
3101 00 10	---	Guano	kg.	7.5%	-
	---	*Other :*			
3101 00 91	----	Animal dung	kg.	7.5%	-
3101 00 92	----	Animal excreta	kg.	7.5%	-
3101 00 99	----	Other	kg.	7.5%	-
3102		**MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS**			
3102 10	-	*Urea, whether or not in aqueous solution :*			
3102 10 10	---	Fertilizer grade, conforming to Standard IS 5406	kg.	10%	-
3102 10 90	---	Other	kg.	10%	-
	-	*Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:*			
3102 21 00	--	Ammonium sulphate	kg.	5%	-
3102 29	--	*Other :*			
3102 29 10	---	Ammonium sulphonitrate	kg.	7.5%	-
3102 29 90	---	Other	kg.	7.5%	-
3102 30 00	-	Ammonium nitrate, whether or not in aqueous	kg.	10%	-

		solution			
3102 40 00	-	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg.	7.5%	-
3102 50 00	-	Sodium nitrate	kg.	Free	-
3102 60 00	-	Double salts and mixtures of calcium nitrate and ammonium nitrate	kg.	7.5%	-
3102 80 00	-	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg.	7.5%	-
3102 90	-	*Other, including mixtures not specified in the foregoing sub-headings :*			
3102 90 10	---	Double salts or mixtures of calcium nitrate and magnesium nitrate	kg.	7.5%	-
3102 90 90	---	Other	kg.	7.5%	-
3103		**MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC**			
	-	*Superphosphates:*	-		
3103 11 00	--	Containing by weight 35 % or more of diphosphorus pentaoxide(P_2O_5)	kg.	7.5%	-
3103 19 00	--	Other	kg.	7.5%	-
3103 90 00	-	Other	kg.	7.5%	-
3104		**MINERAL OR CHEMICAL FERTILISERS, POTASSIC**			
3104 20 00	-	Potassium chloride	kg.	7.5%	-
3104 30 00	-	Potassium sulphate	kg.	5%	-
3104 90 00	-	Other	kg.	7.5%	-
3105		**MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG**			
3105 10 00	-	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	kg.	7.5%	-
3105 20 00	-	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg.	5%	-
3105 30 00	-	Diammonium hydrogen ortho phosphate (diammonium phosphate)	kg.	5%	-
3105 40 00	-	Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :*			
3105 51 00	--	Containing nitrates and phosphates	kg.	5%	-
3105 59 00	--	Other	kg.	5%	-
3105 60 00	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg.	5%	-
3105 90	-	*Other :*			
3105 90 10	---	Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	kg.	5%	-
3105 90 90	---	Other	kg.	5%	-

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CHAPTER 32

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

NOTES:

1. This Chapter does not cover :

(a) separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212];

(b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or

(c) mastics of asphalt or other bituminous mastics (heading 2715).

2. Heading 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.

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

6. The expression ―stamping foils‖ in heading 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

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

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

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			

(1)		(2)	(3)	(4)	(5)
3201 10 00	-	Quebracho extract	kg.	7.5%	-
3201 20 00	-	Wattle extract	kg.	2.5%	-
3201 90	-	*Other :*			
3201 90 10	---	Gambier extracts	kg.	7.5%	5%
3201 90 20	---	Myrobalan fruit extract	kg.	7.5%	5%
3201 90 30	---	Gallotannic acid (tannin, digallic acid)	kg.	7.5%	5%
3201 90 90	---	Other	kg.	7.5%	5%
3202		**SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING**			
3202 10 00	-	Synthetic organic tanning substances	kg.	7.5%	-
3202 90	-	*Other :*			
3202 90 10	---	Inorganic tanning substances	kg.	7.5%	-
3202 90 20	---	Tanning preparations, whether or not containing natural tanning substances	kg.	7.5%	-
3202 90 30	---	Enzymatic preparations for pre-tanning	kg.	7.5%	-
3202 90 90	---	Other	kg.	7.5%	-
3203		**COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN**			
3203 00	-	*Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable* or animal origin :			
3203 00 10	---	Cutch (Catechu) extracts	kg.	7.5%	-
3203 00 20	---	Food colours other than synthetic	kg.	7.5%	-
3203 00 30	---	Lac-dye	kg.	7.5%	-
3203 00 40	---	Natural indigo	kg.	7.5%	-
3203 00 90	---	Other	kg.	7.5%	-
3204		**SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS**			

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(1)	(2)	(3)	(4)	(5)
	FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED			
	- *Synthetic organic colouring matter and preparations based thereon as specified in Note* 3 *to this Chapter :*			
3204 11	-- Disperse dyes and preparations based thereon :			
	--- *Disperse yellow :*			
3204 11 11	---- Disperse yellow 13 (duranol brill yellow 6 G)	kg.	7.5%	-
3204 11 19	---- Other	kg.	7.5%	-
	--- *Disperse orange :*			
3204 11 21	---- Disperse orange 11 (duranol orange G)	kg.	7.5%	-
3204 11 29	---- Other	kg.	7.5%	-
	--- *Disperse red :*			
3204 11 31	---- Disperse red 3 (serisol fast pink B)	kg.	7.5%	-
3204 11 32	---- Disperse red 4 (celliton fast pink RF)	kg.	7.5%	-
3204 11 33	---- Disperse red 9 (duranol red GN)	kg.	7.5%	-
3204 11 39	---- Other	kg.	7.5%	-
	--- *Disperse violet :*			
3204 11 41	---- Disperse violet 1 (duranol violet 2R)	kg.	7.5%	-
3204 11 42	---- Disperse violet 4 (duranol brill violet B)	kg.	7.5%	-
3204 11 43	---- Disperse violet 8 (duranol brill violet BR)	kg.	7.5%	-
3204 11 49	---- Other	kg.	7.5%	-
	--- *Disperse blue :*			
3204 11 51	---- Disperse blue 1 (duranol brill blue CB)	kg.	7.5%	-
3204 11 52	---- Disperse blue 3 (duranol brill blue BBN)	kg.	7.5%	-
3204 11 53	---- Disperse blue 5 (celliton fast blue FFB)	kg.	7.5%	-
3204 11 54	---- Disperse blue 6 (celliton fast blue FFG)	kg.	7.5%	-
3204 11 55	---- Disperse blue 14 (duranol brill blue G)	kg.	7.5%	-
3204 11 56	---- Disperse blue 24 (duranol blue 2G)	kg.	7.5%	-
3204 11 59	---- Other	kg.	7.5%	-
	--- *Other :*			
3204 11 91	---- Disperse greens	kg.	7.5%	-
3204 11 92	---- Disperse browns	kg.	7.5%	-
3204 11 93	---- Disperse blacks	kg.	7.5%	-
3204 11 94	---- Disperse brown mixtures	kg.	7.5%	-
3204 11 95	---- Disperse grey mixtures	kg.	7.5%	-
3204 11 96	---- Disperse black mixtures	kg.	7.5%	-
3204 11 99	---- Other	kg.	7.5%	-
3204 12	-- *Acid dyes, whether or not premetallised, and preparations based thereon;mordant dyes and preparations based thereon :*			
	--- *Azo dyes :*			
3204 12 11	---- Acid yellows	kg.	7.5%	-
3204 12 12	---- Acid oranges	kg.	7.5%	-
3204 12 13	---- Acid red	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
3204 12 14	---- Acid violets	kg.	7.5%	-
3204 12 15	---- Acid blues	kg.	7.5%	-
3204 12 16	---- Acid greens	kg.	7.5%	-
3204 12 17	---- Acid brown	kg.	7.5%	-
3204 12 18	---- Acid blacks	kg.	7.5%	-
3204 12 19	---- Other	kg.	7.5%	-
	--- *Acid greens (non-azo) :*			
3204 12 21	---- Acid green 17 (solacet fast green 2G)	kg.	7.5%	-
3204 12 22	---- Acid green 27 (carbolan green G)	kg.	7.5%	-
3204 12 23	---- Acid green 28 (carbolan brill green 5G)	kg.	7.5%	-
3204 12 24	---- Acid green 38 (alizarine cyanine green 3G)	kg.	7.5%	-
3204 12 25	---- Acid green 44 (alizarine cyanine green GWA)	kg.	7.5%	-
3204 12 29	---- Other	kg.	7.5%	-
	--- *Acid black (non-azo) :*			
3204 12 31	---- Acid black 2 (nigrosine)	kg.	7.5%	-
3204 12 32	---- Acid black 48 (coomasie fast grey 3G)	kg.	7.5%	-
3204 12 39	---- Other	kg.	7.5%	-
	--- *Acid Blues* 2, 14, 23, 25, 45, 51, 52 *and* 78 *(non-azo) :*			
3204 12 41	---- Acid blue 2 (alizarine brill blue PFN)	kg.	7.5%	-
3204 12 42	---- Acid blue 14 (solacet fast blue 4 G1)	kg.	7.5%	-
3204 12 43	---- Acid blue 23 (alizarine light blue 4 G1)	kg.	7.5%	-
3204 12 44	---- Acid blue 25 (solway ultra blue B)	kg.	7.5%	-
3204 12 45	---- Acid blue 45 (solway blue RN)	kg.	7.5%	-
3204 12 46	---- Acid blue 51 (alizarine sky blue FFB]	kg.	7.5%	-
3204 12 47	---- Acid blue 52 (alizarine light - 5GL)	kg.	7.5%	-
3204 12 48	---- Acid blue 78 (solway sky blue B)	kg.	7.5%	-
	--- *Acid blues* 93, 112, 127, 138, 140 *and others (non-azo) :*			
3204 12 51	---- Acid blue 93 (ink blue)	kg.	7.5%	-
3204 12 52	---- Acid blue 112 (coomasie ultra sky SE)	kg.	7.5%	-
3204 12 53	---- Acid blue 127 (brill alizarine milling blue G)	kg.	7.5%	-
3204 12 54	---- Acid blue 138 (carbolan blue B)	kg.	7.5%	-
3204 12 55	---- Acid blue 140 (carbolan brill blue 2R)	kg.	7.5%	-
3204 12 59	---- Other	kg.	7.5%	-
	--- *Mordant dyes :*			
3204 12 61	---- Yellows	kg.	7.5%	-
3204 12 62	---- Oranges	kg.	7.5%	-
3204 12 63	---- Violets	kg.	7.5%	-
3204 12 64	---- Blues	kg.	7.5%	-
3204 12 65	---- Greens	kg.	7.5%	-
3204 12 66	---- Browns	kg.	7.5%	-
3204 12 67	---- Blacks	kg.	7.5%	-
3204 12 68	---- Red II (alizarine red)	kg.	7.5%	-
3204 12 69	---- Other	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
	--- *Other non-azo acid dyes :*			
3204 12 91	---- Acid yellows	kg.	7.5%	-
3204 12 92	---- Acid oranges	kg.	7.5%	-
3204 12 93	---- Acid red	kg.	7.5%	-
3204 12 94	---- Acid violets	kg.	7.5%	-
3204 12 95	---- Acid browns	kg.	7.5%	-
3204 12 99	---- Other	kg.	7.5%	-
3204 13	-- *Basic dyes and preparations based thereon :*			
3204 13 10	--- Basic azo dyes	kg.	7.5%	-
	--- *Basic yellow (non-azo) :*			
3204 13 21	---- Yellow 2 (auramine O)	kg.	7.5%	-
3204 13 29	---- Other	kg.	7.5%	-
	--- *Basic red (non-azo) :*			
3204 13 31	---- Red 1 (rhodamine 6 G)	kg.	7.5%	-
3204 13 39	---- Other	kg.	7.5%	-
	--- *Basic violet (non-azo) :*			
3204 13 41	---- Violet 1 (methyl Violet)	kg.	7.5%	-
3204 13 42	---- Violet 10 (rhodamine B)	kg.	7.5%	-
3204 13 43	---- Violet 14 (magenta)	kg.	7.5%	-
3204 13 49	---- Other	kg.	7.5%	-
	--- *Basic blue (non-azo) :*			
3204 13 51	---- Blue 9 (methylene Blue)	kg.	7.5%	-
3204 13 52	---- Blue 16 (victoria Blue B)	kg.	7.5%	-
3204 13 59	---- Other	kg.	7.5%	-
	--- *Basic green (non-azo) :*			
3204 13 61	---- Green 4 (malachite green)	kg.	7.5%	-
3204 13 69	---- Other	kg.	7.5%	-
	--- *Other non-azo basic dyes :*			
3204 13 91	---- Basic oranges	kg.	7.5%	-
3204 13 92	---- Basic browns	kg.	7.5%	-
3204 13 93	---- Basic black	kg.	7.5%	-
3204 13 99	---- Other	kg.	7.5%	-
3204 14	-- *Direct dyes and preparations based thereon :*			
	--- *Direct yellow (azo) :*			
3204 14 11	---- Yellow 12 (chrysophenine G)	kg.	7.5%	-
3204 14 19	---- Other	kg.	7.5%	-
	--- *Direct red (azo) :*			
3204 14 21	---- Congo red	kg.	7.5%	-
3204 14 29	---- Other	kg.	7.5%	-
	--- *Direct blue (azo) :*			
3204 14 31	---- Blue 1 (sky blue FF)	kg.	7.5%	-
3204 14 39	---- Other	kg.	7.5%	-
3204 14 40	--- Direct oranges (azo)	kg.	7.5%	-
3204 14 50	--- Direct greens (azo)	kg.	7.5%	-
3204 14 60	--- Direct browns (azo)	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
3204 14 70	--- Direct blacks (azo)	kg.	7.5%	-
	--- *Direct dyes (non-azo) :*			
3204 14 81	---- Yellows	kg.	7.5%	-
3204 14 82	---- Oranges	kg.	7.5%	-
3204 14 83	---- Reds	kg.	7.5%	-
3204 14 84	---- Violets	kg.	7.5%	-
3204 14 85	---- Blues	kg.	7.5%	-
3204 14 86	---- Greens	kg.	7.5%	-
3204 14 87	---- Browns	kg.	7.5%	-
3204 14 88	---- Blacks	kg.	7.5%	-
3204 14 89	---- Other	kg.	7.5%	-
3204 14 90	--- Other	kg.	7.5%	-
3204 15	-- *Vat dyes (including those usable in that state as pigments) and preparations based thereon :*			
	--- *Vat yellow :*			
3204 15 11	---- Vat yellow 2 (GC)	kg.	7.5%	-
3204 15 12	---- Vat yellow 4 (indathrene golden yellow GK)	kg.	7.5%	-
3204 15 19	---- Other	kg.	7.5%	-
	--- *Vat orange :*			
3204 15 21	---- Vat oranges 3 (brill orange RK)	kg.	7.5%	-
3204 15 22	---- Vat oranges 15 (golden orange 3G)	kg.	7.5%	-
3204 15 29	---- Other	kg.	7.5%	-
	--- *Vat red :*			
3204 15 31	---- Vat red (brill pink)	kg.	7.5%	-
3204 15 39	---- Other	kg.	7.5%	-
	--- *Vat violet :*			
3204 15 41	---- Vat violet 1 (brill violet 2R)	kg.	7.5%	-
3204 15 42	---- Vat violet 3 (magenta B)	kg.	7.5%	-
3204 15 49	---- Other	kg.	7.5%	-
	--- *Vat blue :*			
3204 15 51	---- Vat blue 1 (synthetic indigo)	kg.	7.5%	-
3204 15 52	---- Vat blue 4	kg.	7.5%	-
3204 15 53	---- Vat blue 5 (blue 2B)	kg.	7.5%	-
3204 15 54	---- Vat blue 6 (blue BC)	kg.	7.5%	-
3204 15 55	---- Vat blue 20 (dark blue 30)	kg.	7.5%	-
3204 15 56	---- Vat blue 29 (indanthrene brill blue 4G)	kg.	7.5%	-
3204 15 57	---- Vat blue 43 (carbazole blue)	kg.	7.5%	-
3204 15 58	---- Reduced vat blues	kg.	7.5%	-
3204 15 59	---- Other	kg.	7.5%	-
	--- *Vat green :*			
3204 15 61	---- Vat green 1 (indanthrene brill green BFFB)	kg.	7.5%	-
3204 15 62	---- Vat green 2 (indanthrene brill green GG)	kg.	7.5%	-
3204 15 63	---- Vat green 4 (indanthrene brill green 3B)	kg.	7.5%	-
3204 15 64	---- Vat green 9 (black BB)	kg.	7.5%	-
3204 15 69	---- Other	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
	--- *Vat brown :*			
3204 15 71	---- Vat brown 1 (brown BR)	kg.	7.5%	-
3204 15 72	---- Vat brown 3 (brown RGR)	kg.	7.5%	-
3204 15 73	---- Vat brown 5 (brown RRD,G)	kg.	7.5%	-
3204 15 79	---- Other	kg.	7.5%	-
	--- *Vat black :*			
3204 15 81	---- Vat black 9 (black RB)	kg.	7.5%	-
3204 15 82	---- Vat black 25 (olive T)	kg.	7.5%	-
3204 15 83	---- Vat back 27 (olive R)	kg.	7.5%	-
3204 15 84	---- Vat black 29 (grey BG)	kg.	7.5%	-
3204 15 89	---- Other	kg.	7.5%	-
	--- *Other :*			
3204 15 91	---- Solubilised vat yellows	kg.	7.5%	-
3204 15 92	---- Solubilised vat oranges	kg.	7.5%	-
3204 15 93	---- Solubilised vat reds	kg.	7.5%	-
3204 15 94	---- Solubilised vat violets	kg.	7.5%	-
3204 15 95	---- Solubilised vat blues	kg.	7.5%	-
3204 15 96	---- Solubilised vat greens	kg.	7.5%	-
3204 15 97	---- Solubilised vat blacks	kg.	7.5%	-
3204 15 99	---- Other	kg.	7.5%	-
3204 16	-- *Reactive dyes and preparations based thereon :*			
3204 16 10	--- Yellows	kg.	7.5%	-
3204 16 20	--- Oranges	kg.	7.5%	-
3204 16 30	--- Reds	kg.	7.5%	-
3204 16 40	--- Violets	kg.	7.5%	-
3204 16 50	--- Blues	kg.	7.5%	-
3204 16 60	--- Greens	kg.	7.5%	-
3204 16 70	--- Browns	kg.	7.5%	-
3204 16 80	--- Blacks	kg.	7.5%	-
3204 16 90	--- Other	kg.	7.5%	-
3204 17	-- *Pigments and preparations based thereon :*			
	--- *Pigment yellow :*			
3204 17 11	---- Yellow 1 (hansa yellow)	kg.	7.5%	-
3204 17 19	---- Other	kg.	7.5%	-
3204 17 20	--- Pigment oranges	kg.	7.5%	-
	--- *Pigment red :*			
3204 17 31	---- Toluidine red	kg.	7.5%	-
3204 17 39	---- Other	kg.	7.5%	-
3204 17 40	--- Pigment violets	kg.	7.5%	-
	--- *Pigment blues :*			
3204 17 51	---- Blue 15 (pathalocyanine blue)	kg.	7.5%	-
3204 17 59	---- Other	kg.	7.5%	-
	--- *Pigment greens :*			
3204 17 61	---- Green 7 (pathalovyanine green)	kg.	7.5%	-
3204 17 69	---- Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3204 17 70	---	Pigment browns	kg.	7.5%	-
3204 17 80	---	Pigment blacks	kg.	7.5%	-
3204 17 90	---	Other	kg.	7.5%	-
3204 18 00	--	Carotenoid colouring matters and preparations based thereon	kg.	7.5%	-
3204 19	--	*Other, including mixtures of colouring matter of two or more of the sub-headings* 3204 11 *to* 3204 19 *:*			
	---	*Azoic coupling components* 2,4,5,7,8,13 *:*			
3204 19 11	----	Azoic coupling component 2 (naphthol AS)	kg.	7.5%	-
3204 19 12	----	Azoic coupling component 4 (naphthol As-BO)	kg.	7.5%	-
3204 19 13	----	Azoic coupling component 5 (naphthol ASG)	kg.	7.5%	-
3204 19 14	----	Azoic coupling component 7 (naphthol ASSW)	kg.	7.5%	-
3204 19 15	----	Azoic coupling component 8 (naphthol ASTR)	kg.	7.5%	-
3204 19 16	----	Azoic coupling component 13 (naphthol ASSG)	kg.	7.5%	-
	---	*Azoic coupling components* 14,15,17,18,20 *and others :*			
3204 19 21	----	Azoic coupling component 14 (naphthol ASPH)	kg.	7.5%	-
3204 19 22	----	Azoic coupling component 15 (naphthol ASLB)	kg.	7.5%	-
3204 19 23	----	Azoic coupling component 17 (naphthol ASBS)	kg.	7.5%	-
3204 19 24	----	Azoic coupling component 18 (naphthol ASD)	kg.	7.5%	-
3204 19 25	----	Azoic coupling component 20 (naphthol ASOL)	kg.	7.5%	-
3204 19 29	----	Other	kg.	7.5%	-
	---	*Azoic diazo component* 1,2,3,4,5,6,10,11 *:*			
3204 19 31	----	Azoic diazo component 1 (fast bordeaux GP base)	kg.	7.5%	-
3204 19 32	----	Azoic diazo component 2 (fast orange G/GC base)	kg.	7.5%	-
3204 19 33	----	Azoic diazo component 3 (fast scarlet GGIGGS base)	kg.	7.5%	-
3204 19 34	----	Azoic diazo component 4 (fast garment GBC base)	kg.	7.5%	-
3204 19 35	----	Azoic diazo component 5 (fast red B base)	kg.	7.5%	-
3204 19 36	----	Azoic diazo component 6 (fast orange GR base)	kg.	7.5%	-
3204 19 37	----	Azoic diazo component 10 (fast red R base)	kg.	7.5%	-
3204 19 38	----	Azoic diazo component 11 (fast red TR base)	kg.	7.5%	-
	---	*Azoic diazo component* 12,13,20,24,32,41,48 *and others :*			
3204 19 41	----	Azoic diazo component 12 (fast scarlet G base)	kg.	7.5%	-
3204 19 42	----	Azoic diazo component 13 (fast scarlet R base)	kg.	7.5%	-
3204 19 43	----	Azoic diazo component 20 (fast blue BB base)	kg.	7.5%	-
3204 19 44	----	Azoic diazo component 24 (fast blue RR base)	kg.	7.5%	-
3204 19 45	----	Azoic diazo component 32 (fast red KB base)	kg.	7.5%	-
3204 19 46	----	Azoic diazo component 41 (fast violet B base)	kg.	7.5%	-
3204 19 47	----	Azoic diazo component 48 (fast blue B base)	kg.	7.5%	-
3204 19 49	----	Other	kg.	7.5%	-
	---	*Azoic colours :*			
3204 19 51	----	Yellows	kg.	7.5%	-

(1)	(2)	(3)	(4)	(5)
3204 19 52	---- Oranges	kg.	7.5%	-
3204 19 53	---- Reds	kg.	7.5%	-
3204 19 54	---- Violets	kg.	7.5%	-
3204 19 55	---- Blues	kg.	7.5%	-
3204 19 56	---- Greens	kg.	7.5%	-
3204 19 57	---- Browns	kg.	7.5%	-
3204 19 58	---- Blacks	kg.	7.5%	-
3204 19 59	---- Other	kg.	7.5%	-
	--- *Sulphur based colouring matters :*			
3204 19 61	---- Yellows	kg.	7.5%	-
3204 19 62	---- Oranges	kg.	7.5%	-
3204 19 63	---- Reds	kg.	7.5%	-
3204 19 64	---- Blues	kg.	7.5%	-
3204 19 65	---- Greens	kg.	7.5%	-
3204 19 66	---- Browns	kg.	7.5%	-
3204 19 67	---- Blacks	kg.	7.5%	-
3204 19 69	---- Other	kg.	7.5%	-
	--- *Solvent based colouring matters :*			
3204 19 71	---- Yellows	kg.	7.5%	-
3204 19 72	---- Oranges	kg.	7.5%	-
3204 19 73	---- Reds	kg.	7.5%	-
3204 19 74	---- Violets	kg.	7.5%	-
3204 19 75	---- Blues	kg.	7.5%	-
3204 19 76	---- Greens	kg.	7.5%	-
3204 19 77	---- Browns	kg.	7.5%	-
3204 19 78	---- Blacks	kg.	7.5%	-
3204 19 79	---- Other	kg.	7.5%	-
	--- *Food colouring matters :*			
3204 19 81	---- Yellow 3 (sunset yellow)	kg.	7.5%	-
3204 19 82	---- Yellow 4 (tartrazine)	kg.	7.5%	-
3204 19 83	---- Reds 5 to 8 (poncean)	kg.	7.5%	-
3204 19 84	---- Red 9 (amaranth)	kg.	7.5%	-
3204 19 85	---- Oranges	kg.	7.5%	-
3204 19 86	---- Violets	kg.	7.5%	-
3204 19 87	---- Greens	kg.	7.5%	-
3204 19 88	---- Browns	kg.	7.5%	-
3204 19 89	---- Other	kg.	7.5%	-
3204 19 90	--- Other	kg.	7.5%	-
3204 20	- *Synthetic organic products of a kind used as fluorescent brightening agents :*			
3204 20 10	--- Optical whitening agents	kg.	7.5%	-
3204 20 90	--- Other	kg.	7.5%	-
3204 90 00	- Other	kg.	7.5%	-
3205 00 00	**COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES**	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3206		**OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADINGS 3203, 3204 OR 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED**			
	-	*Pigments and preparations based on titanium dioxide :*			
3206 11	--	*Containing* 80% *or more by weight of titanium dioxide calculated on the dry matter :*			
3206 11 10	---	Pearlsent pigment (titanium dioxide, coated micananeous and lustres pearl pigment)	kg.	10%	-
3206 11 90	---	Other	kg.	10%	-
3206 19 00	--	Other	kg.	10%	-
3206 20 00	-	Pigments and preparations based on chromium compounds	kg.	7.5%	-
	-	*Other colouring matter and other preparations :*			
3206 41 00	--	Utramarine and preparations based thereon	kg.	7.5%	-
3206 42 00	--	Lithopone and other pigments and preparations based on zinc sulphide	kg.	7.5%	-
3206 49	--	*Other :*			
3206 49 10	---	Red oxide	kg.	7.5%	-
3206 49 20	---	Persian red	kg.	7.5%	-
3206 49 30	---	Yellow ochre	kg.	7.5%	-
3206 49 40	---	Bronze powder	kg.	7.5%	-
3206 49 90	---	Other	kg.	7.5%	-
3206 50 00	-	Inorganic products of a kind used as luminophores	kg.	7.5%	-
3207		**PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES**			
3207 10	-	*Prepared pigments, prepared opacifiers, prepared colours and similar preparations :*			
3207 10 10	---	Prepared organic dye-stuff pigments, dry	kg.	7.5%	-
3207 10 20	---	Prepared organic dye-stuff pigments, paste	kg.	7.5%	-
3207 10 30	---	Prepared inorganic pigments	kg.	7.5%	-
3207 10 40	---	Prepared opacifiers prepared colours and similar preparations	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3207 10 90	---	Other	kg.	7.5%	-
3207 20	-	*Vitrifiable enamels and glazes, engobes (slips) and similar preparations :*			
3207 20 10	---	Vitrifiable enamels and glazes	kg.	7.5%	-
3207 20 20	---	Engobes (slips) and similar preparations	kg.	7.5%	-
3207 30 00	-	Liquid lustres and similar preparations	kg.	7.5%	-
3207 40 00	-	Glass frit and other glass, in the form of powder, granules or flakes	kg.	7.5%	-
3208		**PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER**			
3208 10	-	*Based on polyesters :*			
3208 10 10	---	Enamels	kg.	10%	-
3208 10 20	---	Lacquers	kg.	10%	-
3208 10 30	---	Varnishes	kg.	10%	-
3208 10 90	---	Other	kg.	10%	-
3208 20	-	*Based on acrylic or vinyl polymers :*			
3208 20 10	---	Enamels	kg.	10%	-
3208 20 20	---	Lacquers	kg.	10%	-
3208 20 30	---	Varnishes	kg.	10%	-
3208 20 90	---	Other	kg.	10%	-
3208 90	-	*Other :*			
	---	*Based on cellulose nitrate or other cellulose derivatives :*			
3208 90 11	----	Nitrocellulose lacquers	kg.	10%	-
3208 90 19	----	Other	kg.	10%	-
	---	*Enamels :*			
3208 90 21	----	Synthetic enamel, ultra white paints	kg.	10%	-
3208 90 22	----	Synthetic enamel, other colours	kg.	10%	-
3208 90 29	----	Other	kg.	10%	-
3208 90 30	---	Lacquers	kg.	10%	-
	---	*Varnishes :*			
3208 90 41	----	Insulating varnish	kg.	10%	-
3208 90 49	----	Other	kg.	10%	-
3208 90 50	---	Slip agents	kg.	10%	-
3208 90 90	---	Other	kg.	10%	-
3209		**PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM**			

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(1)		(2)	(3)	(4)	(5)
3209 10	-	*Based on acrylic or vinyl polymers :*			
3209 10 10	---	Acrylic emulsion	kg.	10%	-
3209 10 90	---	Other	kg.	10%	-
3209 90	-	*Other :*			
3209 90 10	---	Dispersion paints	kg.	10%	-
3209 90 20	---	Emulsion paints not elsewhere specified or included	kg.	10%	-
3209 90 90	---	Other	kg.	10%	-
3210		**OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER**			
3210 00	-	*Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :*			
	---	*Distempers :*			
3210 00 11	----	Dry distemper, including cement based water paints	kg.	10%	-
3210 00 12	----	Oil bound distemper	kg.	10%	-
3210 00 19	----	Other	kg.	10%	-
3210 00 20	---	Prepared water pigments of a kind used for finishing leather	kg.	10%	-
3210 00 30	---	Metallic powder or flakes prepared as paints	kg.	10%	-
3210 00 40	---	Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials	kg.	10%	-
3210 00 90	---	Other	kg.	10%	-
3211 00 00		**PREPARED DRIERS**	kg.	10%	-
3212		**PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE**			
3212 10 00	-	Stamping foils	kg.	10%	-
3212 90	-	*Other :*			
3212 90 10	---	Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	kg.	10%	-
3212 90 20	---	Dyes and other colouring matter put up in forms or packings for retail sale	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
3212 90 30	---	Aluminium paste	kg.	10%	-
3212 90 90	---	Other	kg.	10%	-
3213		**ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFIYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS**			
3213 10 00	-	Colours in sets	kg.	10%	-
3213 90 00	-	Other	kg.	10%	-
3214		**GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARTIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE**			
3214 10 00	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg.	10%	-
3214 90	-	*Other :*			
3214 90 10	---	Non-refractory surfacing preparations	kg.	10%	-
3214 90 20	---	Resin cement	kg.	10%	-
3214 90 90	---	Other	kg.	10%	-
3215		**PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID**			
	-	*Printing ink :*			
3215 11	--	*Black :*			
3215 11 10	---	Lithographic ink and jelly	kg.	10%	-
3215 11 20	---	Newspaper ink	kg.	10%	-
3215 11 30	---	Rotary ink	kg.	10%	-
3215 11 40	---	Screen printing ink	kg.	10%	-
3215 11 90	---	Other	kg.	10%	-
3215 19	--	*Other :*			
3215 19 10	---	Lithographic ink and jelly	kg.	10%	-
3215 19 20	---	Newspaper ink	kg.	10%	-
3215 19 30	---	Rotary ink	kg.	10%	-
3215 19 40	---	Screen printing ink	kg.	10%	-
3215 19 90	---	Other	kg.	10%	-
3215 90	-	*Other :*			
3215 90 10	---	Fountain pen ink	kg.	10%	-
3215 90 20	---	Ball pen ink	kg.	10%	-
3215 90 30	---	Indelible ink	kg.	10%	-
3215 90 40	---	Drawing ink	kg.	10%	-
3215 90 90	---	Other	kg.	10%	-

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CHAPTER 33

Essential oils and resinoids, perfumery, cosmetic or toilet preparations

NOTES :

1. This Chapter does not cover:

(a) natural oleoresins or vegetable extracts of heading 1301 or 1302;

(b) soap or other products of heading 3401; or

(c) gum, wood or sulphate turpentine or other products of heading 3805.

2. The expression ―odoriferous substances‖ in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression ―perfumery, cosmetic or toilet preparations‖ in heading 3307 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
3301	**ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS**			
	- *Essential oils of citrus fruit :*			
3301 12 00	-- Of orange	kg.	20%	-
3301 13 00	-- Of lemon	kg.	20%	-
3301 19	-- *Other :*			
3301 19 10	--- Citronella oil	kg.	20%	-
3301 19 90	--- Other	kg.	20%	-
	- *Essential oils other than those of citrus fruit:*			
3301 24 00	-- Of peppermint (*Mentha piperita*)	kg.	20%	-

(1)	(2)	(3)	(4)	(5)
3301 25	-- *Of other mints :*			
3301 25 10	--- Spearmint oil (ex-mentha spicata)	kg.	20%	-
3301 25 20	--- Water mint-oil (ex-mentha aquatic)	kg.	20%	-
3301 25 30	--- Horsemint oil (ex-mentha sylvestries)	kg.	20%	-
3301 25 40	--- Bergament oil *(ex-mentha citrate*)	kg.	20%	-
3301 25 90	--- Other	kg.	20%	-
3301 29	-- *Other:*			
	--- *Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:*			
3301 29 11	---- Anise oil (aniseed oil)	kg.	20%	-
3301 29 12	---- Cajeput oil	kg.	20%	-
3301 29 13	---- Cananga oil	kg.	20%	-
3301 29 14	---- Caraway oil	kg.	20%	-
3301 29 15	---- Cassia oil	kg.	20%	-
3301 29 16	---- Cedarwood oil	kg.	20%	-
3301 29 17	---- Cinnamon bark oil	kg.	20%	-
3301 29 18	---- Cinnamon leaf oil	kg.	20%	-
	--- *Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:*			
3301 29 21	---- Clove leaf or stem, oil	kg.	20%	-
3301 29 22	---- Coriander seed oil	kg.	20%	-
3301 29 23	---- Dill oil (anethum oil)	kg.	20%	-
3301 29 24	---- Eucalyptus oil	kg.	20%	-
3301 29 25	---- Fennel seed oil	kg.	20%	-
3301 29 26	---- Ginger oil	kg.	20%	-
3301 29 27	---- Ginger grass oil	kg.	20%	-
3301 29 28	---- Clove bud oil	kg.	20%	-
	--- *Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil :*			
3301 29 31	---- Tuberose concentrate	kg.	20%	-
3301 29 32	---- Nutmeg oil	kg.	20%	-
3301 29 33	---- Palmarosa oil	kg.	20%	-
3301 29 34	---- Patchouli oil	kg.	20%	-
3301 29 35	---- Pepper oil	kg.	20%	-
3301 29 36	---- Petitgrain oil	kg.	20%	-
3301 29 37	---- Sandalwood oil	kg.	20%	-
3301 29 38	---- Rose oil	kg.	20%	-
	--- *Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil, garlic oil, paprika oil, turmeric oil :*			
3301 29 41	---- Camphor oil	kg.	20%	-
3301 29 42	---- Lemon grass oil	kg.	20%	-

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(1)	(2)	(3)	(4)	(5)
3301 29 43	---- Ylang ylang oil	kg.	20%	-
3301 29 44	---- Davana oil	kg.	20%	-
3301 29 45	---- Cumin oil	kg.	20%	-
3301 29 46	---- Celery seed oil	kg.	20%	-
3301 29 47	---- Garlic oil	kg.	20%	-
3301 29 48	---- Paprika oil	kg.	20%	-
3301 29 49	---- Turmeric oil	kg.	20%	-
3301 29 50	--- Spices' oils not elsewhere specified or included	kg.	20%	-
3301 29 90	--- Other	kg.	20%	-
3301 30	- *Resinoids :*			
3301 30 10	--- Agar oil	kg.	20%	-
	--- *Other:*			
3301 30 91	---- Flavouring essences, all types, including those for liquors	kg.	20%	-
3301 30 99	---- Other	kg.	20%	-
3301 90	- *Other :*			
	--- *Fenugreek,ginger,pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:*			
3301 90 11	---- Fenugreek oleoresins	kg.	20%	-
3301 90 12	---- Ginger oleoresins	kg.	20%	-
3301 90 13	---- Pepper oleoresins	kg.	20%	-
3301 90 14	---- Turmeric oleoresins	kg.	20%	-
3301 90 15	---- Cardamom oleoresins	kg.	20%	-
3301 90 16	---- Celery seed oleoresins	kg.	20%	-
3301 90 17	---- Nutmeg oleoresins	kg.	20%	-
	--- *Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included:*			
3301 90 21	---- Clove oleoresins	kg.	20%	-
3301 90 22	---- Capsicum oleoresins	kg.	20%	-
3301 90 23	---- Coriander oleoresins	kg.	20%	-
3301 90 24	---- Cumin oleoresins	kg.	20%	-
3301 90 25	---- Fennel oleoresins	kg.	20%	-
3301 90 29	---- Oleoresins of spices not elsewhere specified or included	kg.	20%	-
	--- *Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence):*			
3301 90 31	---- Attars of all kinds in fixed oil base	kg.	20%	-
3301 90 32	---- Mustard oil aroma	kg.	20%	-
3301 90 33	---- Essence of ambrettolide (ambrette seed oil essence)	kg.	20%	-

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(1)		(2)	(3)	(4)	(5)
	---	*Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included :*			
3301 90 41	----	Flavouring essences, all types, including those for liquors	kg.	20%	-
3301 90 49	----	Other	kg.	20%	-
	---	*Terpenic by-products of the deterpenation of essential oils :*			
3301 90 51	----	Flavouring essences, all types, including those for liquors	kg.	20%	-
3301 90 59	----	Other	kg.	20%	-
3301 90 60	---	Aqueous distillates of essential oils, not elsewhere specified or included	kg.	20%	-
	---	*Aqueous solutions of essential oils:*			
3301 90 71	----	Flavouring essences, all types, including those for liquors	kg.	20%	-
3301 90 79	----	Other	kg.	20%	-
3301 90 90	---	Other	kg.	20%	-
3302		**MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES**			
3302 10	-	*Of a kind used in the food or drink industries:*			
3302 10 10	---	Synthetic flavouring essences	kg.	100%	-
3302 10 90	---	Other	kg.	100%	-
3302 90	-	*Other:*			
	---	*Mixtures of aromatic chemicals and essential oils as perfume base:*			
3302 90 11	----	Synthetic perfumery compounds	kg.	10%	-
3302 90 12	----	Synthetic essential oil	kg.	10%	-
3302 90 19	----	Other	kg.	10%	-
3302 90 20	---	Aleuritic acid	kg.	10%	-
3302 90 90	---	Other	kg.	10%	-
3303		PERFUMES AND TOILET WATERS			
3303 00	-	*Perfumes and toilet waters:*			
3303 00 10	---	Eau-de-cologne	kg.	20%	-
3303 00 20	---	Rose water	kg.	20%	-
3303 00 30	---	Keora water	kg.	20%	-

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(1)		(2)	(3)	(4)	(5)
3303 00 40	---	Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg.	20%	-
3303 00 50	---	Perfumes containing spirit	kg.	20%	-
3303 00 60	---	Spirituous toilet preparations not elsewhere specified or included	kg.	20%	-
3303 00 90	---	Other	kg.	20%	-
3304		**BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS**			
3304 10 00	-	Lip make-up preparations	kg.	20%	-
3304 20 00	-	Eye make-up preparations	kg.	20%	-
3304 30 00	-	Manicure or pedicure preparations	kg.	20%	-
	-	*Other:*			
3304 91	--	*Powders, whether or not compressed:*			
3304 91 10	---	Face powders	kg.	20%	-
3304 91 20	---	Talcum powders	kg.	20%	-
3304 91 90	---	Other	kg.	20%	-
3304 99	--	*Other:*			
3304 99 10	---	Face creams	kg.	20%	-
3304 99 20	---	Nail polish or lacquers	kg.	20%	-
3304 99 30	---	Moisturising lotion	kg.	20%	-
3304 99 40	---	Sindur, bindi, kumkum	kg.	20%	-
3304 99 50	---	Turmeric preparations	kg.	20%	-
3304 99 90	---	Other	kg.	20%	-
3305		PREPARATIONS FOR USE ON THE HAIR			
3305 10	-	*Shampoos:*			
3305 10 10	---	Containing spirit	kg.	20%	-
3305 10 90	---	Other	kg.	20%	-
3305 20 00	-	Preparations for permanent waving or straightening	kg.	20%	-
3305 30 00	-	Hair lacquers	kg.	20%	-
3305 90	-	*Other :*			
	---	*Hair oil :*			
3305 90 11	----	Perfumed	kg.	20%	-
3305 90 19	----	Other	kg.	20%	-
3305 90 20	---	Brilliantines (spirituous)	kg.	20%	-
3305 90 30	---	Hair cream	kg.	20%	-
3305 90 40	---	Hair dyes (natural, herbal or synthetic)	kg.	20%	-
3305 90 50	---	Hair fixers	kg.	20%	-

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(1)		(2)	(3)	(4)	(5)
3305 90 90	---	Other	kg.	20%	-
3306		**PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES**			
3306 10	-	*Dentifrices :*			
3306 10 10	---	In powder	kg.	20%	-
3306 10 20	---	In paste	kg.	20%	-
3306 10 90	---	Other	kg.	20%	-
3306 20 00	-	Yarn used to clean between the teeth (dental floss)	kg.	20%	-
3306 90 00	-	Other	kg.	20%	-
3307		**PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES**			
3307 10	-	*Pre-shave, shaving or after-shave preparations:*			
3307 10 10	---	Shaving cream	kg.	20%	-
3307 10 90	---	Other	kg.	20%	-
3307 20 00	-	Personal deodorants and anti-perspirants	kg.	20%	-
3307 30	-	*Perfumed bath salts and other bath preparations:*			
3307 30 10	---	Bath oil (thailam)	kg.	20%	-
3307 30 90	---	Other	kg.	20%	-
	-	*Preparations for perfumi ng or deodorizing rooms, including odoriferous preparations used during religious rites:*			
3307 41 00	--	–Agarbatti‖ and other odoriferous preparations which operate by burning	kg.	20%	-
3307 49 00	--	Other	kg.	20%	-
3307 90	-	*Other:*			
3307 90 10	---	Depilatories	kg.	20%	-
3307 90 20	---	Sterile contact lens care solution	kg.	20%	-
3307 90 90	---	Other	kg.	20%	-

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CHAPTER 34

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

NOTES :

1. This Chapter does not cover :

(a) edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 1517);

(b) separate chemically defined compounds; or

(c) shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).

2. For the purposes of heading 3401, the expression ―soap‖ applies only to soap soluble in water. Soap and the other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as ―scouring powders and similar preparations‖.

3. For the purposes of heading 3402, ―organic surface-active agents‖ are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

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

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

4. In heading 3403, the expression ―petroleum oils and oils obtained from bituminous minerals‖ applies to the products defined in Note 2 to Chapter 27.

5. In heading 3404, subject to the exclusions provided below, the expression ―artificial waxes and prepared waxes‖ applies only to:

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

(b) products obtained by mixing different waxes;

(c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials, the heading does not apply to:

(i) products of headings 1516, 3402 or 3823, even if having a waxy character;

(ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;

(iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or

(iv) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
3401		**SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT**			
	-	*Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :*			
3401 11	--	*For toilet use (including medicated products):*			
3401 11 10	---	Medicated toilet soaps	kg.	10%	-
3401 11 20	---	Shaving soaps other than shaving cream	kg.	10%	-
3401 11 90	---	Other	kg.	10%	-
3401 19	--	*Other:*			
	---	*Bars and blocks of not less than 500 gm in weight:*			
3401 19 11	----	Industrial soap	kg.	10%	-
3401 19 19	----	Other	kg.	10%	-
3401 19 20	---	Flakes, chips and powder	kg.	10%	-
3401 19 30	---	Tablets and cakes	kg.	10%	-
	---	*Household and laundry soaps not elsewhere specified or included :*			
3401 19 41	----	Household soaps	kg.	10%	-
3401 19 42	----	Laundry soaps	kg.	10%	-
3401 19 90	---	Other	kg.	10%	-
3401 20 00	-	Soap in other forms	kg.	10%	-
3401 30	-	*Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap :*			
	---	*For toilet use (including medicated products):*			
3401 30 11	----	Medicated toilet soaps	kg.	10%	-
3401 30 12	----	Shaving cream and shaving gel	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
3401 30 19	----	Other	kg.	10%	-
3401 30 90	---	Other	kg.	10%	-
3402		**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 3401**			
	-	*Anionic organic surface-active agents, whether or not put up for retail sale:*			
3402 31 00	--	Linear alkylbenzene sulphonic acids and their salts	kg.	10%	10%
3402 39 00	--	Other	kg.	10%	10%
	-	*Other organic surface-active agents, whether or not put up for retail sale:*			
3402 41 00	--	Cationic	kg.	10%	10%
3402 42 00	--	Non-ionic	kg.	10%	10%
3402 49 00	--	Other	kg.	10%	10%
3402 50 00	-	Preparations put up for retail sale	kg.	10%	-
3402 90	-	*Other:*			
	---	*Synthetic detergents:*			
3402 90 11	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 12	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 19	----	Other	kg.	10%	-
3402 90 20	---	Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	kg.	10%	-
3402 90 30	---	Penetrators	kg.	10%	-
	---	*Wetting agents:*			

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(1)		(2)	(3)	(4)	(5)
3402 90 41	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 42	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 49	----	Other	kg.	10%	-
	---	*Washing preparations whether or not containing soap :*			
3402 90 51	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 52	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 59	----	Other	kg.	10%	-
	---	*Other :*			
3402 90 91	----	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 92	----	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg.	10%	-
3402 90 99	----	Other	kg.	10%	-
3403		**LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 % OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS**			
	-	*Containing petroleum oils or oils obtained frombituminous minerals:*			
3403 11 00	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	7.5%	-
3403 19 00	--	Other	kg.	7.5%	-
	-	*Other:*			

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(1)		(2)	(3)	(4)	(5)
3403 91 00	--	Preparations for the treatment of textile materials, leather, furskins or other materials	kg.	7.5%	-
3403 99 00	--	Other	kg.	7.5%	-
3404		**ARTIFICIAL WAXES AND PREPARED WAXES**			
3404 20 00	-	Of poly (oxyethylene) (polyethylene glycol)	kg.	10%	-
3404 90	-	*Other:*			
3404 90 10	---	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg.	10%	-
3404 90 20	---	Polyethylene wax	kg.	10%	-
	---	*Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents :*			
3404 90 31	----	Poly brominated biphenyls	kg.	10%	-
3404 90 32	----	Poly chlorinated biphenyls	kg.	10%	-
3404 90 33	----	Poly chlorinated terphenyls	kg.	10%	-
3404 90 39	----	Other	kg.	10%	-
3404 90 90	---	Other	kg.	10%	-
3405		**POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404**			
3405 10 00	-	Polishes, creams and similar preparations for footwear or leather	kg.	10%	-
3405 20 00	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg.	10%	-
3405 30 00	-	Polishes and similar preparations for coach-work, other than metal polishes	kg.	10%	-
3405 40 00	-	Scouring pastes and powders and other scouring preparations	kg.	10%	-
3405 90	-	*Other:*			
3405 90 10	---	Polishes and compositions for application to metal including diamond polishing powder or paste	kg.	10%	-
3405 90 90	---	Other	kg.	10%	-
3406		**CANDLES, TAPERS AND THE LIKE**			
3406 00	-	*Candles, tapers and the like:*			
3406 00 10	---	Candles	kg.	25%	-

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(1)		(2)	(3)	(4)	(5)
3406 00 90	---	Other	kg.	25%	-
3407		**MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS —DENTAL WAX‖ OR AS —DENTAL IMPRESSION COMPOUNDS‖, PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)**			
3407 00	-	*Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):*			
3407 00 10	---	Modelling pastes, including those put up for children's amusement	kg.	10%	-
3407 00 90	---	Other	kg.	10%	-

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CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES :

1. This Chapter does not cover:

(a) yeasts (heading 2102);

(b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) enzymatic preparations for pre-tanning (heading 3202);

(d) enzymatic soaking or washing preparations or other products of Chapter 34;

(e) hardened proteins (heading 3913); or

(f) gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 3505, the term ―dextrins‖ means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 1702.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
3501		**CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES**			
3501 10 00	-	Casein	kg.	20%	-
3501 90 00	-	Other	kg.	20%	-
3502		**ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES**			
	-	*Egg albumin :*			
3502 11 00	--	Dried	kg.	20%	-
3502 19 00	--	Other	kg.	20%	-
3502 20 00	-	Milk albumin, including concentrates of two or more whey proteins	kg.	20%	-
3502 90 00	-	Other	kg.	20%	-
3503		**GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOTSURFACE-WORKED OR COLOURED] AND**			

(1)		(2)	(3)	(4)	(5)
		GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 3501			
3503 00	-	*Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501:*			
3503 00 10	---	Isinglass	kg.	20%	-
3503 00 20	---	Gelatin, edible grade and not elsewhere specified or included	kg.	20%	-
3503 00 30	---	Glues derived from bones, hides and similar items; fish glues	kg.	20%	-
3503 00 90	---	Other	kg.	20%	-
3504		**PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED**			
3504 00	-	*Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:*			
3504 00 10	---	Peptones	kg.	20%	-
	---	*Other :*			
3504 00 91	---	Isolated soya protein	kg.	20%	-
3504 00 99	---	Others	kg.	20%	-
3505		**DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES**			
3505 10	-	*Dextrins and other modified starches:*			
3505 10 10	---	Esterified starches	kg.	20%	-
3505 10 90	---	Other	kg.	20%	-
3505 20 00	-	Glues	kg.	20%	-
3506		**PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1KG**			
3506 10 00	-	Products suitable for use as glues or	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
	adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1KG			
	- *Other :*			
3506 91	-- *Adhesives based on polymers of headings 3901 to 3913 or on rubber:*			
3506 91 10	--- Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	kg.	10%	-
3506 91 90	--- Other	kg.	10%	-
3506 99	-- *Other :*			
3506 99 10	--- Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component	kg.	10%	-
	--- *Prepared glues and other prepared adhesives not elsewhere specified or included:*			
3506 99 91	---- Based on starch, gum, latex, PF, UF and PVA	kg.	10%	-
3506 99 99	---- Other	kg.	10%	-
3507	**ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED**			
3507 10	- *Rennet and concentrates thereof:*			
	--- *Microbial rennet:*			
3507 10 11	---- Animal rennet	kg.	10%	-
3507 10 19	---- Other	kg.	10%	-
	--- *Other :*			
3507 10 91	---- Animal rennet	kg.	10%	-
3507 10 99	---- Other	kg.	10%	-
3507 90	- *Other :*			
3507 90 10	--- Industrial enzymes (textile assistant)	kg.	10%	-
3507 90 20	--- Pancretin pure (excluding medicament)	kg.	10%	-
3507 90 30	--- Pepsin (excluding medicament)	kg.	10%	-
3507 90 40	--- Pectin esterases pure	kg.	10%	-
3507 90 50	--- Pectolytic enzyme (pectimase)	kg.	10%	-
	--- *Other enzymes of microbial origin:*			
3507 90 61	---- Streptokinase	kg.	10%	-
3507 90 62	---- Amylases enzymes	kg.	10%	-
3507 90 69	---- Other	kg.	10%	-
	--- *Enzymes for pharmaceutical use, other than streptokinase :*			
3507 90 71	---- Papain, pure, of pharmaceutical grade	kg.	10%	-
3507 90 79	---- Other	kg.	10%	-
	--- *Other:*			
3507 90 91	---- Enzymatic preparations containing food stuffs	kg.	10%	-
3507 90 99	---- Other	kg.	10%	-

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CHAPTER 36

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

NOTES :

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

2. The expression ―articles of combustible materials‖ in heading 3606 applies only to:

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

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

(c) resin torches, firelighters and the like.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
3601		**PROPELLANT POWDERS**			
3601 00	-	*Propellant powders :*			
3601 00 10	---	Blasting powder	kg.	10%	-
3601 00 20	---	Gun powder	kg.	10%	-
3601 00 90	---	Other	kg.	10%	-
3602		**PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS**			
3602 00	-	*Prepared explosives, other than propellant powders :*			
3602 00 10	---	Industrial explosives	kg.	10%	-
3602 00 90	---	Other	kg.	10%	-
3603		**SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS**			
3603 10 00	-	Safety fuses	kg.	10%	-
3603 20 00	-	Detonating cords	kg.	10%	-
3603 30 00	-	Percussion caps	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
3603 40 00	-	Detonating caps	kg.	10%	-
3603 50 00	-	Igniters	kg.	10%	-
3603 60 00	-	Electric detonators	kg.	10%	-
3604		**FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES**			
3604 10 00	-	Fireworks	kg.	10%	-
3604 90	-	*Other:*			
3604 90 10	---	Ship signals	kg.	10%	-
3604 90 90	---	Other	kg.	10%	-
3605		**MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604**			
3605 00	-	*Matches, other than pyrotechnic articles of heading 3604 :*			
3605 00 10	---	Safety matches	kg.	10%	-
3605 00 90	---	Other	kg.	10%	-
3606		**FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER**			
3606 10 00	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	kg.	10%	-
3606 90	--	*Other :*			
3606 90 10	---	Combustible preparations	kg.	10%	-
	---	*Other :*			
3606 90 91	----	Ferro-cerium, in all forms	kg.	10%	-
3606 90 92	----	Pyrophoric alloys, in all forms	kg.	10%	-
3606 90 93	----	DNPT (dinitroso-penta-methylene tetramine)	kg.	10%	-
3606 90 99	----	Others	kg.	10%	-

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CHAPTER 37

Photographic or cinematographic goods

NOTES :

1. This Chapter does not cover waste or scrap.

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

SUPPLEMENTARY NOTE :

In this Chapter, the term ―Central Board of Film Certification‖ means the authority established under law in India for the purpose of certifying the films.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
3701		**PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT-FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS**			
3701 10	-	*For X-ray :*			
3701 10 10	---	Medical	m^2	10%	-
3701 10 90	---	Other	m^2	10%	-
3701 20 00	-	Instant print film	kg.	10%	-
3701 30 00	-	Other plates and film, with any side exceeding 255 mm	m^2	10%	-
	-	*Other :*			
3701 91	--	*For colour photography (Polychrome):*			
3701 91 10	---	Cinematographic film	kg.	10%	-
3701 91 90	---	Other	kg.	10%	-
3701 99	--	*Other :*			
3701 99 10	---	Cinematographic film	m^2	10%	-
3701 99 90	---	Other	m^2	10%	-
3702		**PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPER-BOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED**			
3702 10 00	-	For X-ray	m^2	10%	-
	-	*Other film, without perforations, of a width not exceeding 105 mm:*			

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(1)	(2)	(3)	(4)	(5)
3702 31	-- *For colour photography (Polychrome):*			
3702 31 10	--- Cinematographic film	u	10%	-
3702 31 90	--- Other	u	10%	-
3702 32	-- *Other, with silver halide emulsion:*			
3702 32 10	--- Cinematographic film	m^2	10%	-
3702 32 90	--- Other	m^2	10%	-
3702 39	-- *Other :*			
3702 39 10	--- Cinematographic film	m^2	10%	-
3702 39 90	--- Other	m^2	10%	-
	- Other film, without perforations, of a width exceeding 105 mm :			
3702 41	-- *Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome) :*			
3702 41 10	--- Cinematographic film	m^2	10%	-
3702 41 90	--- Other	m^2	10%	-
3702 42	-- *Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :*			
3702 42 10	--- Photographic film of a width 620 mm in rolls	m^2	10%	-
3702 42 20	--- Cinematographic film	m^2	10%	-
3702 42 90	--- Other	m^2	10%	-
3702 43	-- *Of a width exceeding 610 mm and of a length not exceeding 200 m:*			
3702 43 10	--- Photographic films (black and white) of a width 620 mm	m^2	10%	-
3702 43 20	--- Cinematographic film	m^2	10%	-
3702 43 90	--- Other	m^2	10%	-
3702 44	-- *Of a width exceeding 105 mm but not exceeding 610 mm:*			
3702 44 10	--- Photographic films of a width 120 mm in rolls	m^2	10%	-
3702 44 20	--- Cinematographic film	m^2	10%	-
3702 44 90	--- Other	m^2	10%	-
	- *Other film, for colour photography (polychrome) :*			
3702 52	- - Of a width not exceeding 16 mm :			
3702 52 10	- - - Finished rolls of cinematographic positive	m	10%	-
3702 52 20	- - - Other cinematographic film	m	10%	-
3702 52 90	- - - Other	m	10%	-
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	10%	-

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(1)	(2)	(3)	(4)	(5)
3702 54	-- *Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:*			
3702 54 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 54 20	--- Other cinematographic film	m	10%	-
3702 54 90	--- Other	m	10%	-
3702 55	-- *Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :*			
3702 55 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 55 20	--- Other cinematographic film	m	10%	-
3702 55 90	--- Other	m	10%	-
3702 56	-- *Of a width exceeding 35 mm :*			
3702 56 10	--- Finished rolls of cinematographic positive	m	10%	-
3702 56 20	--- Other cinematographic film	m	10%	-
3702 56 90	--- Other	m	10%	-
	- *Other :*			
3702 96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m:			
3702 96 11	- - - - Not exceeding 16 mm	m	10%	-
3702 96 19	- - - - Other	m	10%	-
3702 97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m : 20			
	- - - Cinematographic film:			
3702 97 11	- - - - Not exceeding 16 mm	m1	0%	-
3702 97 19	- - - - Other	m	10%	-
3702 98	- - Of a width exceeding 35 mm:			
3702 98 10	- - - Cinematographic film	m	10%	-
3702 98 90	- - - Other	m	10%	-
3703	**PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED**			
3703 10	- *In rolls of a width exceeding 610 mm:*			
3703 10 10	--- Photographic paper or paperboard	kg.	10%	-
3703 10 20	--- Textiles	kg.	10%	-
3703 20	- *Other, for colour photography (polychrome):*			
3703 20 10	--- Photographic paper or paperboard	kg.	10%	-
3703 20 20	--- Textiles	kg.	10%	-
3703 90	- *Other :*			
3703 90 10	--- Photographic paper or paperboard	kg.	10%	-
3703 90 20	--- Textiles	kg.	10%	-
3704	**PHOTOGRAPHIC PLATES, FILM, PAPER, PAPER BOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED**			

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(1)		(2)	(3)	(4)	(5)
3704 00	-	*Photographic plates, film, paper, paper board and textiles, exposed but not developed :*			
3704 00 10	---	Photographic paper, or paperboard	kg.	10%	-
3704 00 20	---	Cinematographic plates and film	kg.	10%	-
3704 00 30	---	Sensitised textiles	kg.	10%	-
3704 00 90	---	Other	kg.	10%	-
3705		**PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM**			
3705 00 00	-	Photographic plates and film, exposed and developed, other than cinematographic film	kg.	10%	-
3706		**CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK**			
3706 10	-	*Of a width of 35 mm or more :*			
	---	*Feature films :*			
3706 10 11	----	Made wholly in black and white and of a length not exceeding 4,000 m	m	10%	-
3706 10 12	----	Made wholly in black and white and of a length exceeding 4,000 m	m	10%	-
3706 10 13	----	Made wholly or partly in colour and of a length not exceeding 4,000 m	m	10%	-
3706 10 14	----	Made wholly or partly in colour and of a length exceeding 4,000 m	m	10%	-
3706 10 15	----	Children‘s films certified by the Central Board of Film Certification to be ―Children‘s Film‖	m	10%	-
3706 10 20	---	Documentary shorts, and films certified as such by the Central Board of Film Certification	m	10%	-
3706 10 30	---	News Reels and clippings	m	10%	-
	---	*Advertisement shorts and films :*			
3706 10 41	----	Made wholly in black and white	m	10%	-
3706 10 42	----	Made wholly or partly in colour	m	10%	-
	---	*Other children’s film :*			
3706 10 51	----	Patch prints, including Logos intended exclusively for the entertainment of children	m	10%	-
3706 10 52	----	Children‘s film certified by the Central Board of Films Certification to be ―Children‘s Film‖	m	10%	-
3706 10 59	----	Other	m	10%	-

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(1)		(2)	(3)	(4)	(5)
	---	*Educational shorts, and films :*			
3706 10 61	----	Certified as predominantly educational by the Central Board of Film Certification	m	10%	-
3706 10 62	----	Patch prints, including logos intended exclusively for educational purposes	m	10%	-
3706 10 63	----	Teaching aids including film strips of educational nature	m	10%	-
3706 10 69	----	Other	m	10%	-
3706 10 70	---	Short films not elsewhere specified or included	m	10%	-
	---	*Other :*			
3706 10 91	----	Audio-visual news or audio-visual views materials including news clippings	m	10%	-
3706 10 92	----	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	10%	-
3706 10 99	----	Other	m	10%	-
3706 90	-	*Other :*			
	---	*Feature films :*			
3706 90 11	----	Made wholly in black and white and of a length not exceeding 4,000 m	m	10%	-
3706 90 12	----	Made wholly in black and white and of a length exceeding 4,000 m	m	10%	-
3706 90 13	----	Made wholly or partly in colour and of a length not exceeding 4,000 m	m	10%	-
3706 90 14	----	Made wholly or partly in colour and of a length exceeding 4,000 m	m	10%	-
3706 90 15	----	Children‘s films certified by the Central Board of Film Certification to be ―Children‘s Film‖	m	10%	-
3706 90 20	---	Documentary shots, and films certified as such by the Central Board of Film Certification	m	10%	-
3706 90 30	---	News reels and clippings	m	10%	-
	---	*Advertisement shots and films :*			
3706 90 41	----	Made wholly in black and white	m	10%	-
3706 90 42	----	Made wholly or partly in colour	m	10%	-
	---	*Other children's film :*			
3706 90 51	----	Patch prints, including logos intended exclusively for the entertainment of children	m	10%	-
3706 90 52	----	Children‘s film certified by the Central Board of Films Certification to be ―Children‘s film‖	m	10%	-
3706 90 59	----	Other	m	10%	-

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(1)		(2)	(3)	(4)	(5)
	---	*Educational shots, and films :*			
3706 90 61	----	Certified as predominantly educational by the Central Board of Film Certification	m	10%	-
3706 90 62	----	Patch prints, including logos intended exclusively for educational purposes	m	10%	-
3706 90 63	----	Teaching aids including film strips of educational nature	m	10%	-
3706 90 64	----	Certified as predominantly educational, by Central Board of Film Certification, of width below 30mm	m	10%	-
3706 90 69	----	Other	m	10%	-
3706 90 70	---	Short film not elsewhere specified	m	10%	-
	---	*Other:*			
3706 90 91	----	Audio-visual news or audio-visual views materials including news clippings	m	10%	-
3706 90 92	----	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	10%	-
3706 90 99	----	Other	m	10%	-
3707		**CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE**			
3707 10 00	-	Sensitizing emulsions	kg.	10%	-
3707 90	-	*Other:*			
3707 90 10	---	Chemical products mixed or compounded for Photographic uses (for example, developers and fixers), whether or not in bulk	kg.	10%	-
3707 90 90	---	Other	kg.	10%	-

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CHAPTER 38

Miscellaneous chemical products

NOTES:

1. This Chapter does not cover:

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

(1) artificial graphite (heading 3801);

(2) insecticides, rodenticides, fungicides, herbicides, anti-sproutingpro-ducts and plant-growth regulators, disinfectants and similar products, put up as described in heading 3808;

(3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);

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

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

(b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading 2106);

(c) products of heading 2404;

(d) slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (*a*) or 3(*b*) to Chapter 26 (heading 2620);

(e) medicaments (Heading 3003 or 3004);

(f) spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (*A*) For the purpose of heading 3822, the expression ―certified reference materials‖ means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(*B*) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Schedule.

3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:

(a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) fusel oil; Dippel‘s oil;

(c) ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and;

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(e) ceramic firing testers, fusible (for example, seger cones).

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

(a) individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;

(b) industrial waste;

(c) waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or

(d) clinical waste, as defined in Note 6(a) below.

5. For the purposes of heading 3825, ―sewage sludge‖ means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstablised sludge. Stablised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 3825, the expression ―other wastes‖ applies to:

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

(b) waste organic solvents;

(c) wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) other wastes from chemical or allied industries.

The expression ―other wastes‖ does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 2710).

7. For the purposes of heading 3826, the term ―biodiesel‖ means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable or microbial fats and oils whether or not used.

Sub-heading Notes :

1. Sub-headings 3808 52 and 3808 59 cover only goods of heading 3808, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN); 4,6- dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2- dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5- trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

2. Sub-headings 3808 61 to 3808 69 cover only goods of heading 3808, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3. Sub-headings 3824 81 to 3824 89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris (2,3- dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis (p-c hlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa- , hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula: CxH(2x-y+2)Cly, where x=10 - 13 and y= 1 – 13.

4. For the purposes of tariff items 3825 41 00 and 3825 49 00, "waste organic solvents"are wastescontaining mainly organic solvents, not fit for further use as presented as primary products, whether or notintended for recovery of solvents.';

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Supplementary Notes:

1. Tariff item 3808 91 41 covers one of the following goods of sub-heading 3808 91 : Acephate (ISO) conforming to IS-12915; Cartap Hydrochloride (ISO) conforming to IS-14159; Imidacloprid (ISO) conforming to IS-15443; Acetamiprid (ISO) conforming to IS-15981.
2. Tariff item 3808 91 42 covers one of the following goods of sub-heading 3808 91 with content by mass greater than 90% : Chlorentraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).
3. Tariff item 3808 91 51 covers only mixtures and preparations of goods of sub-heading 3808 91, containing one or more of the following : Acephate (ISO) conforming to IS-12916; Cartap Hydrochloride (ISO) conforming to IS-14183; Imidacloprid (ISO) conforming to IS-15335; Acetamiprid (ISO) conforming to IS-16328.
4. Tariff item 3808 91 52 covers only mixtures and preparations of goods of sub-heading 3808 91 with content by mass greater than 90%, containing one or more of the following : Chlorentraniliprole (ISO); Buprofezin (ISO); Flubendiamide (ISO); Emamectin Benzoate (ISO).
5. Tariff item 3808 92 60 covers one of the following goods of sub-heading 3808 92 : Carbendazim (ISO) conforming to IS-8445.
6. Tariff item 3808 92 70 covers only mixtures and preparations of goods of sub-heading 3808 92, containing one or more of the following : Carbendazim (ISO) conforming to IS-8446.
7. Tariff item 3808 93 61 covers one of the following goods of sub-heading 3808 93 : Pretilachlor (ISO) conforming to IS-15158; Glyphosate (ISO) conforming to IS-12502.
8. Tariff item 3808 93 62 covers one of the following goods of sub-heading 3808 93 with content by mass greater than 90% : Bispyribac sodium (ISO); Imazethapyr (ISO).
9. Tariff item 3808 93 71 covers only mixtures and preparations of goods of sub-heading 3808 93, containing one or more of the following : Pretilachlor (ISO) conforming to IS-15160.
10. Tariff item 3808 93 72 covers only mixtures and preparations of goods of sub-heading 3808 93 with content by mass greater than 90%, containing one or more of the following : Bispyribac sodium (ISO); Imazethapyr (ISO).

(1)		(2)	(3)	(4)	(5)
3801		**ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES**			
3801 10 00	-	Artificial graphite	kg.	7.5%	10%
3801 20 00	-	Colloidal or semi-colloidal graphite	kg.	7.5%	-
3801 30 00	-	Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg.	7.5%	-
3801 90 00	-	Other	kg.	7.5%	-
3802		**ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK**			
3802 10 00	-	Activated carbon	kg.	7.5%	10%
3802 90	-	*Other:*			
	---	*Activated natural mineral products:*			
3802 90 11	----	Activated alumina	kg.	7.5%	-
3802 90 12	----	Activated bauxite	kg.	7.5%	-
3802 90 19	----	Other	kg.	7.5%	-
3802 90 20	---	Animal black (for example bone black, ivory black), including spent animal black	kg.	7.5%	-
3803 00 00		**TALL OIL, WHETHER OR NOT REFINED**	kg.	7.5%	-
3804		**RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3803**			
3804 00	-	*Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803:*			
3804 00 10	---	Lignin sulphonates	kg.	7.5%	-
3804 00 20	---	Concentrated sulphate lye	kg.	7.5%	-
3804 00 90	---	Other	kg.	7.5%	-
3805		**GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA- CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT**			
3805 10	-	*Gum, wood or sulphate turpentine oils:*			
3805 10 10	---	Wood turpentine oil and spirit of turpentine	kg.	7.5%	-
3805 10 20	---	Gum turpentine oil	kg.	7.5%	-
3805 10 30	---	Sulphate turpentine oil	kg.	7.5%	-
3805 90	-	*Other :*			
3805 90 10	---	Terpenic oils produced by the distillation or other treatment of coniferous woods	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3805 90 20	---	Crude dipentene	kg.	7.5%	-
3805 90 30	---	Sulphite turpentine	kg.	7.5%	-
3805 90 90	---	Other	kg.	7.5%	-
3806		**ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS**			
3806 10	-	*Rosin and resin acids :*			
3806 10 10	---	Gum rosin	kg.	7.5%	-
3806 10 90	---	Other	kg.	7.5%	-
3806 20 00	-	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg.	7.5%	-
3806 30 00	-	Ester gums	kg.	7.5%	-
3806 90	-	*Other :*			
3806 90 10	---	Run gums	kg.	7.5%	-
3806 90 90	---	Other	kg.	7.5%	-
3807		**WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH**			
3807 00	-	*Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch:*			
3807 00 10	---	Wood tar	kg.	7.5%	-
3807 00 20	---	Wood Tar oils, wood creosote, wood naphtha	kg.	7.5%	-
3807 00 30	---	Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or vegetable pitch	kg.	7.5%	-
3808		**INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS)**			
	-	*Goods specified in Sub-heading Note 1 to this Chapter:*			
3808 52 00	--	DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg.	10%	-
3808 59 00	--	Other	kg.	10%	-
	-	*Goods specified in Sub-heading Note 2 to this Chapter:*			
3808 61 00	--	In packings of a net weight content not	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
		exceeding 300 g			
3808 62 00	--	In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	kg.	10%	-
3808 69 00	--	Other	kg.	10%	-
3808 91	--	*Insecticides:*			
3808 91 11	----	Aluminium phosphate (for example phostoxin)	Kg.	10%	-
3808 91 12	----	Calcium cyanide	kg.	10%	-
3808 91 13	----	D.D.V.P. (Dimethyle-dichloro-vinyl- phosphate)	kg.	10%	-
3808 91 21	----	Diaginal	kg.	10%	-
3808 91 22	----	Methyl bromide	kg.	10%	-
3808 91 23	----	Dimethoate, technical grade	kg.	10%	-
3808 91 24	----	Melathion	kg.	10%	-
3808 91 31	----	Endosulphan, technical grade	kg.	10%	-
3808 91 32	----	Quinal phos	kg.	10%	-
3808 91 33	----	Isoproturon	kg.	10%	-
3808 91 34	----	Fenthion	kg.	10%	-
3808 91 35	----	Cipermethrin, technical grade	kg.	10%	-
3808 91 36	----	Allethrin	kg.	10%	-
3808 91 37	----	Synthetic pyrethrum	kg.	10%	-
	---	*Goods specified in Supplementary Note 1 and 2 to this Chapter :*			
3808 91 41	----	Goods specified in Supplementary Note 1 to this Chapter	kg.	10%	-
3808 91 42	----	Goods specified in Supplementary Note 2 to this Chapter	kg.	10%	-
	---	*Goods specified in Supplementary Note 3 and 4 to this Chapter :*			
3808 91 51	----	Goods specified in Supplementary Note 3 to this Chapter	kg.	10%	-
3808 91 52	----	Goods specified in Supplementary Note 4 to this Chapter	kg.	10%	-
	---	*Other:*			
3808 91 91	----	Repellants for insects such as flies, mosquito	kg.	10%	-
3808 91 92	----	Paper impregnated or coated with insecticides such as D.D.T. coated paper	kg.	10%	-
3808 91 99	----	Other	kg.	10%	-
3808 92	--	*Fungicides:*			
3808 92 10	---	Maneb	kg.	10%	-
3808 92 20	---	Sodium penta chlorophenate (santrobrite)	kg.	10%	-
3808 92 30	---	Thiram (tetra methyl thiuram disulphide)	kg.	10%	-
3808 92 40	---	Zineb	kg.	10%	-
3808 92 50	---	Copper oxychloride	kg.	10%	-
3808 92 60	---	Goods specified in Supplementary Note 5 to this Chapter	kg.	10%	-
3808 92 70	---	Goods specified in Supplementary Note 6 to this Chapter	kg.	10%	-
3808 92 90	---	Other	kg.	10%	-
3808 93	--	*Herbicides, anti-sprouting products and plant-growth regulators*			

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3808 93 10	---	Chloromethyl phenozy acetic acid (M.C.P.A)	kg.	10%	-
3808 93 20	---	2:4 Dichloro phenozy acetic acid its and esters	kg.	10%	-
3808 93 30	---	Gibberellic acid	kg.	10%	-
3808 93 40	---	Plant growth regulators	kg.	10%	-
3808 93 50	---	Weedicides and weed killing agents	kg.	10%	-
	---	*Goods specified in Supplementary Note 7 and 8 to this Chapter :*			
3808 93 61	----	Goods specified in Supplementary Note 7 to this Chapter	kg.	10%	-
3808 93 62	----	Goods specified in Supplementary Note 8 to this Chapter	kg.	10%	-
	---	*Goods specified in Supplementary Note 9 and 10 to this Chapter :*			
3808 93 71	----	Goods specified in Supplementary Note 9 to this Chapter	kg.	10%	-
3808 93 72	----	Goods specified in Supplementary Note 10 to this Chapter	kg.	10%	-
3808 93 90	---	Other	kg.	10%	-
3808 94 00	---	Disinfectants	kg.	10%	-
3808 99	--	*Other:*			
3808 99 10	---	Pesticides, not elsewhere specified or included	kg.	10%	-
3808 99 90	---	Other	kg.	10%	-
3809		**FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
3809 10 00	-	With a basis of amylaceous substances	kg.	20%	-
	-	*Other :*			
3809 91	--	*Of a kind used in the textile or like industries:*			
3809 91 10	---	Textile assistants mordanting agents	kg.	7.5%	-
3809 91 20	---	Textile assistants desizing agents	kg.	7.5%	-
3809 91 30	---	Textile assistants dispersing agents	kg.	7.5%	-
3809 91 40	---	Textile assistants emulsifying agents	kg.	7.5%	-
3809 91 50	---	Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	kg.	7.5%	-
3809 91 60	---	Textile assistants—textile preservatives	kg.	7.5%	-
3809 91 70	---	Textile assistants water proofing agents	kg.	7.5%	-
3809 91 80	---	Prepared textile glazings, dressings and mordants	kg.	7.5%	-
3809 91 90	---	Other	kg.	7.5%	-
3809 92 00	--	Of a kind used in the paper or like industries	kg.	7.5%	-
3809 93	--	*Of a kind used in the leather or like industries :*			
3809 93 10	---	Fatty oil or pull up oil	kg.	7.5%	-
3809 93 90	---	Other	kg.	7.5%	-
3810		**PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING,**			

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		BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS			
3810 10	-	*Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:*			
3810 10 10	---	Pickling preparations and other soldering, brazing or welding powders or pastes	kg.	7.5%	-
3810 10 20	---	Thermite portion for welding (alumina thermic heat generators)	kg.	7.5%	-
3810 10 90	---	Other	kg.	7.5%	-
3810 90	-	*Other:*			
3810 90 10	---	Preparations of a kind used as cores or coatings for welding electrodes and rods	kg.	7.5%	-
3810 90 90	---	Other	kg.	7.5%	-
3811		**ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS**			
	-	*Anti-knock preparations :*			
3811 11 00	--	Based on lead compounds	kg.	10%	-
3811 19 00	--	Other	kg.	10%	-
	-	*Additives for lubricating oils:*			
3811 21 00	--	Containing petroleum oils or oils obtained from bituminous minerals	kg.	10%	-
3811 29 00	--	Other	kg.	10%	-
3811 90 00	-	Other	kg.	10%	-
3812		**PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS**			
3812 10 00	-	Prepared rubber accelerators	kg.	7.5%	10%
3812 20	-	*Compound plasticisers for rubber or plastics:*			
3812 20 10	---	Phthalate plasticisers	kg.	7.5%	-
3812 20 90	---	Other	kg.	7.5%	-
	-	*Anti-oxidising preparations and other compound stabilizers for rubber or plastics:*			
3812 31 00	--	Mixtures of oligomers of 2, 2, 4-trimethyl-1, 2-dihydroquinoline (TMQ)	kg.	7.5%	-
3812 39	--	*Other:*			
3812 39 10	---	Anti-oxidants for rubber	kg.	7.5%	-
3812 39 20	---	Softeners for rubber	kg.	7.5%	-
3812 39 30	---	Vulcanizing agents for rubber	kg.	7.5%	-
3812 39 90	---	Other	kg.	7.5%	-
3813 00 00		**PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES**	kg.	10%	-
3814		**ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS**			
3814 00	-	*Organic composite solvents and thinners, not*			

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(1)		(2)	(3)	(4)	(5)
		elsewhere specified or included; prepared paint or varnish removers :			
3814 00 10	---	Organic composite solvents and thinners, not elsewhere specified or included	kg.	10%	-
3814 00 20	---	Prepared paint or varnish removers	kg.	10%	-
3815		**REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	-	*Supported catalysts :*			
3815 11 00	--	With nickel or nickel compounds as the active substance	kg.	7.5%	10%
3815 12	--	*With precious metal or precious metal compounds as the active substance :*			
3815 12 10	---	Platinum or palladium catalysts with a base of activated carbon	kg.	7.5%	10%
3815 12 90	---	Other	kg.	7.5%	10%
3815 19 00	--	Other	kg.	7.5%	-
3815 90 00	-	Other	kg.	7.5%	-
3816 00 00		**Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801**	kg.	7.5%	-
3817		**MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF HEADING 2707 OR 2902**			
3817 00	-	*Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902:*			
	---	*Mixed alkylbenzenes :*			
3817 00 11	----	Linear alkylbenzenes	kg.	7.5%	-
3817 00 19	----	Other	kg.	7.5%	-
3817 00 20	---	Mixed alkylnaphthalenes	kg.	7.5%	-
3818		**CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS**			
3818 00	-	*Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics:*			
3818 00 10	---	Undefused silicon wafers	kg.	Free	-
3818 00 90	---	Other	kg.	Free	-

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(1)		(2)	(3)	(4)	(5)
3819		**HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS**			
3819 00 10	---	Hydraulic brake fluids	kg.	10%	-
3819 00 90	---	Other	kg.	10%	-
3820 00 00		**ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS**	kg.	10%	-
3821 00 00		**PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISM (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT HUMAN OR ANIMAL CELLS**	kg	7.5%	-
3822		**DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF HEADING 3006; CERTIFIED REFERENCE MATERIALS**			
	-	*Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:*			
3822 11 00	--	For malaria	kg.	10%	-
3822 12 00	--	For Zika and other diseases transmitted by mosquitoes of the genus Aedes	kg.	10%	-
3822 13 00	--	For blood-grouping	kg.	10%	-
3822 19	--	Other:			
3822 19 10	---	Pregnancy test kit	kg.	10%	-
3822 19 90	---	Other	kg.	10%	-
3822 90	-	*Other:*			
3822 90 10	---	Certified reference materials	kg.	30%	-
3822 90 90	---	Other	kg.	30%	-
3823		**INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS**			
	-	*Industrial monocarboxylic fatty acids; acid oils from refining :*			
3823 11 00	--	Stearic acid	kg.	7.5%	-
3823 12 00	--	Oleic acid	kg.	7.5%	-
3823 13 00	--	Tall oil fatty acids	kg.	7.5%	-
3823 19 00	--	Other	kg.	7.5%	-
3823 70	-	*Industrial fatty alcohols:*			
3823 70 10	---	Cetyl alcohol	kg.	7.5%	-

(1)		(2)	(3)	(4)	(5)
3823 70 20	---	Lauryl alcohol	kg.	7.5%	-
3823 70 30	---	Oleyl alcohol	kg.	7.5%	-
3823 70 40	---	Stearyl alcohol	kg.	7.5%	-
3823 70 90	---	Other	kg.	7.5%	-
3824		**PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED**			
3824 10 00	-	Prepared binders for foundry moulds or cores	kg.	7.5%	-
3824 30 00	-	Non-agglomerated metal carbides mixed together or with metallic binders	kg.	7.5%	-
3824 40	-	*Prepared additives for cements, mortars or concretes:*			
3824 40 10	---	Damp proof or water proof compounds	kg.	7.5%	-
3824 40 90	---	Other	kg.	7.5%	-
3824 50	-	*Non-refractory mortars and concretes:*			
3824 50 10	---	Concretes ready to use known as ―Ready-mix Concrete (RMC)‖	kg.	7.5%	-
3824 50 90	---	Other	kg.	7.5%	-
3824 60	-	*Sorbitol other than that of sub-heading 2905 44:*			
3824 60 10	---	In aqueous solution	kg.	30%	-
3824 60 90	---	Other	kg.	30%	-
	-	*Goods specified in Sub-heading Note 3 to this Chapter:*			
3824 81 00	--	Containing oxirane (ethylene oxide)	kg.	7.5%	-
3824 82 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or poly-brominated biphenyls (PBBs)	kg.	7.5%	-
3824 83 00	--	Containing tris(2, 3-dibromopropyl) phosphate	kg.	7.5%	-
3824 84 00	--	Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1, 1, 1- trichloro-2, 2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg.	7.5%	-
3824 85 00	--	Containing 1, 2, 3, 4, 5, 6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg.	7.5%	-
3824 86 00	--	Containing pentachlorobenzene (ISO) or hexach-lorobenzene (ISO)	kg.	7.5%	-
3824 87 00	--	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonylfluoride	kg.	7.5%	-
3824 88 00	--	Containing tetra-, penta-, hexa-, hepta- or octabromo-diphenyl ethers	kg.	7.5%	-
3824 89 00	--	Containing short-chain chlorinated paraffins	kg.	7.5%	-
	-	Other:			

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3824 91 00	--	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxa-phosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-yl) methyl] methylphosphonate:	kg.	7.5%	-
3824 92 00	--	Polyglycol esters of methylphosphonic acid	kg.	7.5%	-
3824 99 00	--	Other	kg.	17.5%	-
3825		**RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER**			
3825 10 00	-	Municipal waste	kg.	10%	-
3825 20 00	-	Sewage sludge	kg.	10%	-
3825 30 00	-	Clinical waste	kg.	10%	-
	-	*Waste organic solvents:*			
3825 41 00	--	Halogenated	kg.	10%	-
3825 49 00	--	Other	kg.	10%	-
3825 50 00	-	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg.	10%	-
	-	*Other wastes from chemical or allied industries:*			
3825 61 00	--	Mainly containing organic constituents	kg.	10%	-
3825 69 00	--	Other	kg.	10%	-
3825 90 00	-	Other	kg.	10%	-
3826 00 00		**BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS**	kg.	10%	-
3827		**MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	-	*Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):*			
3827 11 00	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg.	7.5%	-
3827 12 00	--	Containing hydrobromofluorocarbons (HBFCs)	kg.	7.5%	-
3827 13 00	--	Containing carbon tetrachloride	kg.	7.5%	-
3827 14 00	--	Containing 1,1,1-trichloroethane (methyl chloroform)	kg.	7.5%	-
3827 20 00	-	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon- 2402)	kg.	7.5%	-
	-	*Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):*			
3827 31 00	--	Containing substances of sub-headings 2903 41 to 2903 48	kg.	7.5%	-

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3827 32 00	--	Other, containing substances of sub-headings 2903 71 to 2903 75	kg.	7.5%	-
3827 39 00	--	Other	kg.	7.5%	-
3827 40 00	-	Containing methyl bromide (bromomethane) or bromochloromethane	kg.	7.5%	-
	-	*Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):*			
3827 51 00	--	Containing trifluoromethane (HFC-23)	kg.	7.5%	-
3827 59 00	--	Other	kg.	7.5%	-
	-	*Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):*			
3827 61 00	--	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)	kg.	7.5%	-
3827 62 00	--	Other, not included in the sub-heading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg.	7.5%	-
3827 63 00	--	Other, not included in the sub-headings above, containing 40% or more by mass of pentafluoroethane (HFC-125)	kg.	7.5%	-
3827 64 00	--	Other, not included in the sub-headings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg.	7.5%	-
3827 65 00	--	Other, not included in the sub-headings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	kg.	7.5%	-
3827 68 00	--	Other, not included in the sub-headings above, containing substances of sub-headings 2903 41 to 2903 48	kg.	7.5%	-
3827 69 00	--	Other	kg.	7.5%	-
3827 90 00	-	Other	kg.	7.5%	-

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SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES :

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

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

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CHAPTER 39

Plastics and articles thereof

NOTES :

1. Throughout this Schedule, the expression ‑plastics‖ means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to ‑plastics‖ also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) lubricating preparations of heading 2710 or 3403;

(b) waxes of heading 2712 or 3404;

(c) separate chemically defined organic compounds (Chapter 29);

(d) heparin or its salts (heading 3001);

(e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;

(f) organic surface-active agents or preparation of heading 3402;

(g) run gums or ester gums (heading 3806);

(h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);

*(i*j) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);

(k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);

(l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;

(m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading 4202;

(n) plaits, wickerwork or other articles of Chapter 46;

(o) wall coverings of heading 4814;

(p) goods of Section XI (textiles and textile articles);

(q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) imitation jewellery of heading 7117;

(s) articles of Section XVI (machines and mechanical or electrical appliances);

(t) parts of aircraft or vehicles of Section XVII;

(u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) articles of Chapter 91 (for example, clock or watch cases);

(w) articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs,prefabricated buildings);

(y) articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils and monopods, bipods, tripods and similar articles).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the followingcategories:

(a) liquid synthetic polyolefins of which less than 60% by volume distils at 300^0C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);

(b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);

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

(d) silicones (heading 3910);

(e) resols (heading 3909) and other prepolymers.

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

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

polymers falling in the same heading shall be taken together.

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

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

6. In headings 3901 to 3914, the expression –primary forms‖ applies only to the following forms:

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

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

7. Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression ―tubes, pipes and hoses‖ means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression ―wall or ceiling coverings of plastics‖ applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 3920 and 3921, the expression –plates, sheets, film foil and strip‖ applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

(b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) gutters and fittings thereof;

(d) doors, windows and their frames and thresholds for doors;

(e) balconies, balustrades, fencing, gates and similar barriers ;

(f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(*ij*) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates

and other protective plates.

SUB-HEADING NOTES :

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

(a) where there is a sub-heading named ―Other‖ in the same series:

(1) the designation in a sub-heading of a polymer by the prefix ―poly‖ (for exemple polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;

(2) the copolymers named in sub-headings 3901 30, 3901 40, 3903 20, 3903 30, and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

(3) chemically modified polymer are to be classified in the sub-heading named ―Other‖, provided that the chemically modified polymers are not more specifically covered by an other sub-heading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remainingsub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(b) where there is no sub-heading named ―Other‖ in the same series:

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

(2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term ―plasticisers‖ includes secondary plasticisers.

Supplementary Note:

1. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
3901	**I. PRIMARY FORMS** **POLYMERS OF ETHYLENE, IN PRIMARY FORMS**			
3901 10	- *Polyethylene having a specific gravity of less than 0.94 :*			

3901 10 10	---	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes 95 % or more by weight of the total polymer content	kg.	7.5%	-
3901 10 20	---	Low density polyethylene (LDPE)	kg.	7.5%	-
3901 10 90	---	Other	kg.	7.5%	-
3901 20 00	-	Polyethylene having a specific gravity of 0.94 or more	kg.	7.5%	-
3901 30 00	-	Ethylene-vinyl acetate copolymers	kg.	7.5%	-
3901 40	-	Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94:			
3901 40 10	---	Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes less than 95 % by weight of the total polymer content	kg.	7.5%	-
3901 40 90	---	Other	kg.	7.5%	-
3901 90 00	-	Other	kg.	7.5%	-
3902		**POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS**			
3902 10 00	-	Polypropylene	kg.	7.5%	-
3902 20 00	-	Poly iso butylene	kg.	7.5%	-
3902 30 00	-	Propylene copolymers	kg.	7.5%	-
3902 90 00	-	Other	kg.	7.5%	-
3903		**POLYMERS OF STYRENE, IN PRIMARY FORMS**			
	-	*Polystyrene:*			
3903 11 00	--	Expansible	kg.	7.5%	-
3903 19	--	*Other :*			
3903 19 10	---	Moulding Powder	kg.	7.5%	-
3903 19 90	---	Other	kg.	7.5%	-
3903 20 00	-	Styrene-acrylonitrile (SAN) copolymers	kg.	7.5%	-
3903 30 00	-	Acrylonitrile-butadine-styrene (ABS) copolymers	kg.	7.5%	-
	-	*Other :*			
3903 90 10	---	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg.	7.5%	-
3903 90 20	---	Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	kg.	7.5%	-
3903 90 90	---	Other	kg.	7.5%	-
3904		**POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS**			
3904 10	-	*Poly (vinyl chloride), not mixed with any other substances:*			

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(1)		(2)	(3)	(4)	(5)
3904 10 10	---	Emulsion grade PVC resin / PVC Paste resin/ PVC dispersion resin	kg.	10%	-
3904 10 20	---	Suspension grade PVC resin	kg.	10%	-
3904 10 90	---	Other	kg.	10%	-
	-	*Other poly (vinyl chloride), mixed with other substances:*			
3904 21 00	--	Non-plasticised	kg.	10%	-
3904 22 00	--	Plasticised	kg.	10%	-
3904 30	-	*Vinyl chloride-vinyl acetate copolymers*			
3904 30 10	---	Poly (vinyl derivatives)	kg.	10%	-
3904 30 90	---	Other	kg.	10%	-
3904 40 00	-	Other vinyl chloride copolymers	kg.	10%	-
3904 50	-	Vinylidene chloride polymers :			
3904 50 10	---	Copolymer of vinylidene chloride with a crylonitrite, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers	kg.	10%	-
3904 50 90	---	Other	kg.	10%	-
	-	*Fluro-polymers :*			
3904 61 00	--	Polytetrafluroethylene	kg.	10%	-
	--	*Other :*			
3904 69 10	---	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	kg.	10%	-
3904 69 90	---	Other	kg.	10%	-
3904 90	-	Other:			
3904 90 10	---	Chlorinated poly vinyl chloride (CPVC) resin	kg.	10%	-
3904 90 90	---	Other	kg.	10%	-
3905		**POLYMERS OF VINYL ACETATE OR OF OTHERVINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS**			
	-	*Poly (vinyl acetate) :*			
3905 12	--	*In aqueous dispersion:*			
3905 12 10	---	Poly (vinyl acetate) (PVA), moulding material	kg.	7.5%	-
3905 12 20	---	Poly (vinyl acetate) resins	kg.	7.5%	-
3905 12 90	---	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3905 19	--	*Other :*			
3905 19 10	---	Poly (vinyl acetate) (PVA) moulding material	kg.	7.5%	
3905 19 20	---	Poly (vinyl acetate) and resins	kg.	7.5%	-
3905 19 90	---	Other	kg.	7.5%	-
	-	*Vinyl acetate copolymers :*			
3905 21 00	--	In aqueous dispersion	kg.	7.5%	-
3905 29 00	--	Other	kg.	7.5%	-
3905 30 00	--	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg.	7.5%	-
	-	*Other :*			
3905 91 00	--	Copolymers	kg.	7.5%	-
3905 99	--	*Other :*			
3905 99 10	---	Poly (vinyl pirolidone) (p alcohol)	kg.	7.5%	-
3905 99 90	---	Other	kg.	7.5%	-
3906		**ACRYLIC POLYMERS IN PRIMARY FORMS**			
	-	*Poly (methyl methacrylate):*			
3906 10 10	---	Binders for pigments or inks	kg.	7.5%	-
3906 10 90	---	Other	kg.	7.5%	-
3906 90	-	*Other :*			
3906 90 40	---	Poly (acrylic acid)	kg.	7.5%	-
3906 90 50	---	Polyacrylonitrile (PAN)	kg.	7.5%	-
3906 90 60	---	Copolymers of acrylonitrile	kg.	7.5%	-
3906 90 70	---	Sodium polyacrylate	kg.	5%	-
3906 90 90	---	Other	kg.	7.5%	-
3907		**POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYLESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS**			
3907 10 00	-	Polyacetals	kg.	7.5%	-
	-	*Other polyethers:*			
3907 21 00	--	Bis(polyoxyethylene) methylphosphonate	kg.	7.5%	-
3907 29	--	*Other:*			
3907 29 10	---	Poly(ether alcohols)	kg.	7.5%	-
3907 29 90	---	Other	kg.	7.5%	-
3907 30	-	*Epoxide resins :*			
3907 30 10	---	Epoxy resins	kg.	7.5%	-
3907 30 90	---	Other	kg.	7.5%	-
3907 40 00	-	Polycarbonates	kg.	7.5%	-
3907 50 00	-	Alkyd resins	kg.	7.5%	-
	-	*Poly (ethylene terephthalate) :*			
3907 61	--	Having a viscosity number of 78 ml/g or higher:			
3907 61 10	---	PET flake (chip)	kg.	7.5%	-
3907 61 90	---	Other primary form	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3907 69	--	*Other:*			
3907 69 30	---	PET flake (chip)	kg.	7.5%	-
3907 69 90	---	Other primary form	kg.	7.5%	-
3907 70 00	-	Poly (Lactic Acid)	kg.	7.5%	-
	-	*Other polyesters :*			
3907 91	--	*Unsaturated :*			
3907 91 10	---	Maleic resins	kg.	7.5%	-
3907 91 20	---	Polyester or contract resins	kg.	7.5%	-
3907 91 30	---	Fumeric resins	kg.	7.5%	-
3907 91 40	---	Diallylphthalate resins	kg.	7.5%	-
3907 91 50	---	Poly (butylene terepthalate)	kg.	7.5%	-
3907 91 90	---	Other	kg.	7.5%	-
3907 99 00	--	Other	kg.	7.5%	-
3908		**POLYAMIDES IN PRIMARY FORMS**			
3908 10	-	*Polyamide -6, -11,-12, -6, 6, -6, 9, -6, 10 or -6,12:*			
	---	Polyamide -6 (Nylon-6):			
3908 10 11	----	Flake (chip)	kg.	10%	-
3908 10 19	----	Other primary form	kg.	10%	-
	---	Polyamide -11 (Nylon-11):			
3908 10 21	----	Flake (chip)	kg.	10%	-
3908 10 29	----	Other primary form	kg.	10%	-
	---	Polyamide -12 (Nylon-12):			
3908 10 31	----	Flake (chip)	kg.	10%	-
3908 10 39	----	Other primary form	kg.	10%	-
	---	Polyamide -6,6 (Nylon-6,6):			
3908 10 41	----	Flake(chip)	kg.	10%	-
3908 10 49	----	Other primary form	kg.	10%	-
	---	Polyamide -6,9 (Nylon-6,9):			
3908 10 51	----	Flake (chip)	kg.	10%	-
3908 10 59	----	Other primary form	kg.	10%	-
	---	Polyamide -6,10 (Nylon-6,10):			
3908 10 61	----	Flake (chip)	kg.	10%	-
3908 10 69	----	Other primary form	kg.	10%	-
	---	Polyamide -6,12 (Nylon-6,12):			
3908 10 71	----	Flake (chip)	kg.	10%	-
3908 10 79	----	Other primary form	kg.	10%	-
3908 90 00	-	Other	kg.	10%	-
3909		**AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS**			
3909 10	-	*Urea resins; thiourea resins :*			
3909 10 10	---	Urea formaldehyde resins	kg.	7.5%	-
3909 10 90	---	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3909 20	-	*Melamine resins :*			
3909 20 10	---	Melamine formaldehyde resins	kg.	7.5%	-
3909 20 90	---	Other	kg.	7.5%	-
	-	*Other amino-resins:*			
3909 31 00	--	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg.	7.5%	-
3909 39	--	*Other:*			
3909 39 10	---	Poly(phenylene oxide)	kg.	7.5%	-
3909 39 90	---	Other	kg.	7.5%	-
3909 40	-	*Phenolic resins :*			
3909 40 10	---	Cresol formaldehyde oxide	kg.	7.5%	-
3909 40 20	---	Phenol formaldehyde resins	kg.	7.5%	-
3909 40 30	---	Alkyl phenol-formaldehyde resins	kg.	7.5%	-
3909 40 40	---	Ketonic resins	kg.	7.5%	-
3909 40 50	---	Phenoxi resins	kg.	7.5%	-
3909 40 60	---	Terpene phenolic resins	kg.	7.5%	-
3909 40 90	---	Other	kg.	7.5%	-
3909 50 00	-	Polyurethanes	kg.	7.5%	-
3910		**SILICONES IN PRIMARY FORMS**			
3910 00	-	Silicones in primary forms			
3910 00 10	---	Silicone resins	kg.	7.5%	-
3910 00 20	---	Silicone oil	kg.	7.5%	
3910 00 90	---	Other	kg.	7.5%	-
3911		**PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS**			
3911 10	-	*Petroleum resins, coumarone-indene or coumarone, indene resins and polyterpenes:*			
3911 10 10	---	Coumarone-indene resins	kg.	7.5%	-
3911 10 90	---	Other	kg.	7.5%	-
3911 20 00	-	Poly (1,3-phenylene methylphosphonate)	kg.	7.5%	-
3911 90	-	*Other :*			
3911 90 10	---	Polysulphones	kg.	7.5%	-
3911 90 90	---	Other	kg.	7.5%	-
3912		**CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS**			
	-	*Cellulose acetates :*			
3912 11	--	*Non-plasticised:*			
3912 11 10	---	Cellulose acetate flakes	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3912 11 20	---	Cellulose acetate moulding powder	kg.	7.5%	-
3912 11 30	---	Cellulose acetobutyrate moulding powder	kg.	7.5%	-
3912 11 40	---	Cellulose nitrate, dynamic grade	kg.	7.5%	-
3912 11 90	---	Other	kg.	7.5%	-
3912 12	--	*Plasticised :*			
3912 12 10	---	Cellulose acetate flakes	kg.	7.5%	-
3912 12 20	---	Cellulose acetate moulding powder	kg.	7.5%	-
3912 12 30	---	Cellulose acetobutyrate moulding powder	kg.	7.5%	-
3912 12 90	---	Other	kg.	7.5%	-
3912 20	-	*Cellulose nitrates (including collodions):*			
	--	*Non-plasticised:*			
3912 20 11	----	Moulding powders	kg.	7.5%	-
3912 20 19	----	Other	kg.	7.5%	-
	---	*Plasticised :*			
3912 20 21	----	Moulding powders	kg.	7.5%	-
3912 20 29	----	Other	kg.	7.5%	-
	-	*Cellulose ethers:*			
3912 31 00	--	Carboxymethyl cellulose and its salts	kg.	7.5%	-
3912 39	--	*Other :*			-
	---	*Non-plascised:*			
3912 39 11	----	Ethylcellulose	kg.	7.5%	-
3912 39 12	----	Methylcellulose	kg.	7.5%	-
3912 39 19	----	Other cellulose ethers	kg.	7.5%	-
	---	*Plasticised:*			
3912 39 21	----	Ethyl cellulose	kg.	7.5%	-
3912 39 22	----	Methyl cellulose	kg.	7.5%	-
3912 39 29	----	Other cellulose ether	kg.	7.5%	-
3912 90	-	*Other:*			
3912 90 10	---	Cellulose propionate and aceto propionate, non-plasticised	kg.	7.5%	-
3912 90 20	---	Viscose sponge	kg.	7.5%	-
3912 90 90	---	Other	kg.	7.5%	-
3913		**NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS**			
3913 10	-	*Alginic acid, its salts and esters :*			
3913 10 10	---	Sodium alginate	kg.	7.5%	-
3913 10 90	---	Other	kg.	7.5%	-
3913 90	-	*Other :*			
	---	*Chemical derivatives of natural rubber:*			
3913 90 11	----	Chlorinated rubber	kg.	7.5%	-
3913 90 19	----	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
3913 90 20	---	Hardened proteins (such as hardened casein, gelatin)	kg.	7.5%	-
3913 90 30	---	Dextran	kg.	7.5%	-
3913 90 90	---	Other	kg.	7.5%	-
3914		**ION–EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS**			
3914 00	-	*Ion–exchangers based on polymers of headings 3901 to 3913, in primary forms:*			
3914 00 10	---	Ion-exchangers of the condensation, polycondensation or polyaddition type	kg.	7.5%	-
3914 00 20	---	Ion-exchangers of polymerisation or co-polymerisation type	kg.	7.5%	-
3914 00 90	---	Other	kg.	7.5%	-
3915		**II. –WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES WASTE, PARINGS AND SCRAP, OF PLASTICS**			
3915 10 00	-	Of polymers of ethylene	kg.	7.5%	-
3915 20 00	-	Of polymers of styrene	kg.	7.5%	-
3915 30	-	*Of polymers of vinyl chloride:*			
3915 30 10	---	Of copolymers of vinyl chloride	kg.	7.5%	-
3915 30 90	---	Other	kg.	7.5%	-
3915 90	-	*Of other plastics :*			
3915 90 10	---	Of polypropylene	kg.	7.5%	-
	---	*Of polymers of vinyl acetate :*			
3915 90 21	----	Of copolymers of vinyl acetate	kg.	7.5%	-
3915 90 29	----	Other	kg.	7.5%	-
3915 90 30	---	Of acrylic polymers and methlyacrylic copolymers	kg.	7.5%	-
	---	*Of alkyds, polyesters and epoxide resins :*			
3915 90 41	----	Of alkyds and polyesters	kg.	7.5%	-
3915 90 42	----	Of pet bottles	kg.	7.5%	-
3915 90 49	----	Of epoxide resins	kg.	7.5%	-
3915 90 50	---	Of polyamides	kg.	7.5%	-
	---	*Of amino resins; phenolic resins and polyurethanes :*			
3915 90 61	----	Of phenoplast	kg.	7.5%	-
3915 90 62	----	Of aminoplast	kg.	7.5%	-
3915 90 63	----	Of polyurethanes	kg.	7.5%	-
	---	*Of cellulose and its chemical derivatives:*			
3915 90 71	----	Of regenerated cellulose	kg.	7.5%	-
3915 90 72	----	Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised	kg.	7.5%	-
3915 90 73	----	Cellulose plastic waste such as cellulose	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
		nitrate film scrap plasticised			
3915 90 74	----	Cellulose plastic waste such as cellulose acetatc film scrap non-plasticised	kg.	7.5%	-
3915 90 75	----	Cellulose plastic waste such as cellulose acetatc film scrap plasticized	kg.	7.5%	-
3915 90 79	----	Others	kg.	7.5%	-
3915 90 90	---	Other	kg.	7.5%	-
3916		**MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1MM, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS**			
3916 10	-	*Of polymers of ethylene:*			
3916 10 10	---	Rods of polyethylene	kg.	10%	-
3916 10 20	---	Canes	kg.	10%	-
3916 10 90	---	Other	kg.	10%	-
3916 20	-	*Of polymers of vinyl chloride:*			
	---	*Of poly (vinyl chloride) copolymers :*			
3916 20 11	----	Canes	kg.	10%	-
3916 20 19	----	Other	kg.	10%	-
	---	*Other:*			
3916 20 91	----	Canes	kg.	10%	-
3916 20 99	----	Other	kg.	10%	-
3916 90	-	*Of other plastics :*			
3916 90 10	---	Canes	kg.	10%	-
	---	*Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers :*			
3916 90 21	----	Of phenoplast	kg.	10%	-
3916 90 22	----	Of aminoplast	kg.	10%	-
3916 90 23	----	Of alkyds and polysters	kg.	10%	-
3916 90 24	----	Of polyamides	kg.	10%	-
3916 90 25	----	Of polyurethanes	kg.	10%	-
3916 90 26	----	Of epoxide-resins (including waste and scrap)	kg.	10%	-
3916 90 27	----	Of polypropylene	kg.	10%	-
3916 90 28	----	Of acrylicmethacrylic and acrylomethacrylic polymers	kg.	10%	-
	---	*Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate :*			
3916 90 31	----	Of polymerisation and copolymerisation products of polystyrene	kg.	10%	-
3916 90 32	----	Of polymethyl methacrylate	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
3916 90 40	--- Of regenerated cellulose	kg.	10%	-
3916 90 50	--- Of cellulose nitrate and celluloid, whether or not plasticized	kg.	10%	-
3916 90 60	--- Of vulcanized fibre	kg.	10%	-
3916 90 70	--- Of cellulose acetate and acetate butyrate, whether or not plasticized	kg.	10%	-
3916 90 80	--- Of vinyl plastic	kg.	10%	-
3916 90 90	--- Of other polymerisation and copolymerisation products	kg.	10%	-
3917	**TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS**			
	- *Artificial guts (sausage casings) of hardened protein or of cellulosic materials:*			
3917 10 10	--- Of hardened protein	kg.	10%	-
3917 10 20	--- Of cellulosic materials	kg.	10%	-
	- *Tubes, pipes and hoses, rigid :*			
3917 21	-- *Of polymers of ethylene:*			
3917 21 10	--- Tubes of polyethylene	kg.	10%	-
3917 21 90	--- Other	kg.	10%	-
3917 22 00	-- Of polymers of propylene	kg.	10%	-
3917 23	-- *Of polymers of vinyl chloride :*			
3917 23 10	--- Seamless tubes	kg.	10%	-
3917 23 90	--- Other	kg.	10%	-
3917 29	-- *Of other plastics :*			
3917 29 10	--- Seamless tubes of copolymers of vinyl acetate and vinyl chloride	kg.	10%	-
3917 29 20	--- Seamless tubes of polymers and copolymers of polystyrene	kg.	10%	-
3917 29 30	--- Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg.	10%	-
3917 29 40	--- Tubes of cellulose acetate or acetate butyrate	kg.	10%	-
3917 29 50	--- Tubes of vinyl plastics	kg.	10%	-
3917 29 90	--- Other	kg.	10%	-
	- *Other tubes, pipes and hoses :*			
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg.	10%	-
	-- *Other, not reinforced or otherwise combined with other materials, without fittings :*			
3917 32 10	--- Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.	10%	-
3917 32 20	--- Of addition polymerisation products	kg.	10%	-
3917 32 90	--- Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
3917 33 00	--	Other, not reinforced or otherwise combined with other materials, with fittings	kg.	10%	-
3917 39	--	*Other:*			
3917 39 10	---	Of condensation or rearrangement polymerization products, whether or not chemically modified	kg.	10%	-
3917 39 20	---	Of addition polymerisation products	kg.	10%	-
3917 39 90	---	Other	kg.	10%	-
3917 40 00	-	Fittings	kg.	10%	-
3918		**FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER**			
3918 10	-	*Of polymers of vinyl chloride :*			
3918 10 10	---	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	15%	-
3918 10 90	---	Other	kg.	15%	-
3918 90	-	*Of other plastics :*			
3918 90 10	---	Floor coverings of linoxyne	kg.	15%	-
3918 90 20	---	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg.	15%	-
3918 90 90	---	Other	kg.	15%	-
3919		**SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS**			
3919 10 00	-	In rolls of width not exceeding 20 cm	kg.	10%	-
3919 90	-	*Other :*			
3919 90 10	---	Plastic stickers, whether or not printed, embossed, or impregnated	kg.	10%	-
3919 90 20	---	Cellulose adhesive tape	kg.	10%	-
3919 90 90	---	Other	kg.	15%	-
3920		**OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS**			
3920 10	-	*Of polymers of ehtylene :*			
	---	*Sheets of polyethylene :*			
3920 10 11	----	Rigid, plain	kg.	10%	-
3920 10 12	----	Flexible, plain	kg.	10%	-
3920 10 13	----	Geomembrane, confirming to IS 16352	kg.	10%	-
3920 10 19	----	Other	kg.	10%	-
	---	*Other :*			

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(1)	(2)	(3)	(4)	(5)
3920 10 91	---- Rigid, plain	kg.	10%	-
3920 10 92	---- Flexible, plain	kg.	10%	-
3920 10 99	---- Other	kg.	10%	-
3920 20	- *Of polymers of propylene :*			
3920 20 10	--- Rigid, plain	kg.	10%	-
3920 20 20	--- Flexible, plain	kg.	10%	-
3920 20 90	--- Other	kg.	10%	-
3920 30	- *Of polymers of styrene :*			
3920 30 10	--- Rigid, plain	kg.	10%	-
3920 30 20	--- Flexible, plain	kg.	10%	-
3920 30 90	--- Other	kg.	10%	-
	- *Of polymers of vinyl chloride:*			
3920 43 00	-- Containing by weight not less than 6% of plasticizers	kg.	10%	-
3920 49 00	-- Other	kg.	10%	-
	- *Of acrylic polymers:*			
3920 51	-- *Of poly (methyl methacrylate):*			
	--- *Sheets :*			
3920 51 11	---- Rigid, plain	kg.	10%	-
3920 51 12	---- Flexible, plain	kg.	10%	-
3920 51 19	---- Other	kg.	10%	-
	--- *Other :*			
3920 51 91	---- Rigid, plain	kg.	10%	-
3920 51 92	---- Flexible, plain	kg.	10%	-
3920 51 99	---- Other	kg.	10%	-
3920 59	-- *Other :*			
	--- *Polyacrylate sheets:*			
3920 59 11	---- Rigid, plain	kg.	10%	-
3920 59 12	---- Flexible, plain	kg.	10%	-
3920 59 19	---- Other	kg.	10%	-
	--- *Other :*			
3920 59 91	---- Rigid, plain	kg.	10%	-
3920 59 92	---- Flexible, plain	kg.	10%	-
3920 59 99	---- Other	kg.	10%	-
	- *Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :*			
3920 61	-- *Of polycarbonates :*			
3920 61 10	--- Rigid, plain	kg.	10%	-
3920 61 20	--- Flexible, plain	kg.	10%	-
3920 61 90	--- Other	kg.	10%	-
3920 62	-- *Of poly (ethylene terephthalate):*			
3920 62 10	--- Rigid, plain	kg.	10%	-
3920 62 20	--- Flexible, plain	kg.	10%	-
3920 62 90	--- Other	kg.	10%	-
3920 63	-- *Of unsaturated polyesters :*			

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(1)	(2)	(3)	(4)	(5)
3920 63 10	--- Rigid, plain	kg.	10%	-
3920 63 20	--- Flexible, plain	kg.	10%	-
3920 63 90	--- Other	kg.	10%	-
3920 69	-- *Of other polyesters :*			
	--- *Packaging film :*			
3920 69 11	---- Rigid, plain	kg.	10%	-
3920 69 12	---- Flexible, plain	kg.	10%	-
3920 69 19	---- Other	kg.	10%	-
	--- *Sun and/or dust control film :*			
3920 69 21	---- Rigid, plain	kg.	10%	-
3920 69 22	---- Flexible, plain	kg.	10%	-
3920 69 29	---- Other	kg.	10%	-
	--- *Other film :*			
3920 69 31	---- Rigid, plain	kg.	10%	-
3920 69 32	---- Flexible, plain	kg.	10%	-
3920 69 39	---- Other	kg.	10%	-
	--- *Other :*			
3920 69 91	---- Rigid, plain	kg.	10%	-
3920 69 92	---- Flexible, plain	kg.	10%	-
3920 69 99	---- Other	kg.	10%	-
	- *Of cellulose or its chemical derivatives :*			
3920 71	-- *Of regenerated cellulose:*			
	--- *Cello phane transparent:*			
3920 71 11	---- Film	kg.	10%	-
3920 71 19	---- Other	kg.	10%	-
	--- *Sheets of cellulose nitrate and celluloid, whether or not plasticized :*			
3920 71 21	---- Plain	kg.	10%	-
3920 71 29	---- Other	kg.	10%	-
	--- *Other :*			
3920 71 91	---- Rigid, plain	kg.	10%	-
3920 71 92	---- Flexible, plain	kg.	10%	-
3920 71 99	---- Other	kg.	10%	-
3920 73	-- *Of cellulose acetate :*			
	--- *Sheet of cellulose acetate, non-plasticized:*			
3920 73 11	---- Rigid, plain	kg.	10%	-
3920 73 12	---- Flexible, plain	kg.	10%	-
3920 73 19	---- Other	kg.	10%	-
	--- *Sheets of cellulose acetate, plasticized :*			
3920 73 21	---- Rigid, plain	kg.	10%	-
3920 73 22	---- Flexible, plain	kg.	10%	-
3920 73 29	---- Other	kg.	10%	-
	--- *Other :*			
3920 73 91	---- Rigid, plain	kg.	10%	-
3920 73 92	---- Flexible, plain	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
3920 73 99	---- Other	kg.	10%	-
3920 79	-- *Of other cellulose derivatives :*			
	--- *Sheets of cellulose nitrate and celluloid, whether or not plasticized :*			
3920 79 11	---- Rigid, plain	kg.	10%	-
3920 79 12	---- Flexible, plain	kg.	10%	-
3920 79 19	---- Other	kg.	10%	-
	--- *Other :*			
3920 79 91	---- Rigid, plain	kg.	10%	-
3920 79 92	---- Flexible, plain	kg.	10%	-
3920 79 99	---- Other	kg.	10%	-
	- Of other plastics:			
3920 91	- - Of poly (vinyl butyral):			
3920 91 10	--- Rigid, plain	kg.	10%	-
3920 91 20	--- Flexible, plain	kg.	10%	-
3920 91 90	--- Other	kg.	10%	-
3920 92	-- *Of polyamides :*			
	--- *Poly (amide fluoride) film:*			
3920 92 11	---- Rigid, plain	kg.	10%	-
3920 92 12	---- Flexible, plain	kg.	10%	-
3920 92 19	---- Other	kg.	10%	-
	--- *Other :*			
3920 92 91	---- Rigid, plain	kg.	10%	-
3920 92 92	---- Flexible, plain	kg.	10%	-
3920 92 99	---- Other	kg.	10%	-
3920 93	-- *Of amino-resins :*			
3920 93 10	--- Rigid, plain	kg.	10%	-
3920 93 20	--- Flexible, plain	kg.	10%	-
3920 93 90	--- Other	kg.	10%	-
3920 94	-- *Of phenolic resins :*			
3920 94 10	--- Rigid, plain	kg.	10%	-
3920 94 20	--- Flexible, plain	kg.	10%	-
3920 94 90	--- Other	kg.	10%	-
3920 99	--- *Of other plastics :*			
	--- *Plates, sheets, film, foil and strip of poly(vinyl acetate) :*			
3920 99 11	---- Rigid, plain	kg.	10%	-
3920 99 12	---- Flexible, plain	kg.	10%	-
3920 99 19	---- Other	kg.	10%	-
	--- *Film, sheets, strip of vinyl plastics :*			
3920 99 21	---- Rigid, plain	kg.	10%	-
3920 99 22	---- Flexible, plain	kg.	10%	-
3920 99 29	---- Other	kg.	10%	-
	--- *Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl*			

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(1)		(2)	(3)	(4)	(5)
		acetate :			
3920 99 31	----	Rigid, plain	kg.	10%	-
3920 99 32	----	Flexible, plain	kg.	10%	-
3920 99 39	----	Other	kg.	10%	-
	---	*Sheet of poly (tetrafluoro-ethylene) (PTFE):*			
3920 99 41	----	Rigid, plain	kg.	10%	-
3920 99 42	----	Flexible, plain	kg.	10%	-
3920 99 49	----	Other	kg.	10%	-
	---	*Retro reflective sheeting :*			
3920 99 51	----	Rigid, plain	kg.	10%	-
3920 99 52	----	Flexible, plain	kg.	10%	-
3920 99 59	----	Other	kg.	10%	-
3920 99 60	----	Clicking boards for leather machinery	kg.	10%	-
	---	*Other :*			
3920 99 91	----	Rigid, plain	kg.	10%	-
3920 99 92	----	Flexible, plain	kg.	10%	-
3920 99 99	----	Other	kg.	15%	-
3921		**OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS**			
	-	*Cellular :*			
3921 11 00	--	Of polymers of styrene	kg.	10%	-
3921 12 00	--	Of polymers of vinyl chloride	kg.	10%	-
3921 13	--	*Of polyurethanes:*			
3921 13 10	---	Flexible	kg.	10%	-
3921 13 90	---	Other	kg.	10%	-
3921 14 00	--	Of regenerated cellulose	kg.	10%	-
3921 19 00	--	Of other plastics	kg.	10%	-
3921 90	-	*Other :*			
3921 90 10	---	Thermocol	kg.	10%	-
	---	*Of polymers of vinyl chloride :*			
3921 90 21	----	Rigid, lacquered	kg.	10%	-
3921 90 22	----	Flexible, lacquered	kg.	10%	-
3921 90 23	----	Rigid, metallised	kg.	10%	-
3921 90 24	----	Flexible, metallised	kg.	10%	-
3921 90 25	----	Rigid, laminated	kg.	10%	-
3921 90 26	----	Flexible, laminated	kg.	10%	-
3921 90 29	----	Other	kg.	10%	-
	---	*Of regenerated cellulose :*			
3921 90 31	----	Rigid, lacquered	kg.	10%	-
3921 90 32	----	Flexible, lacquered	kg.	10%	-
3921 90 33	----	Rigid, metallised	kg.	10%	-
3921 90 34	----	Flexible, metallised	kg.	10%	-
3921 90 35	----	Rigid, laminated	kg.	10%	-
3921 90 36	----	Flexible, laminated	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
3921 90 39	----	Other	kg.	10%	-
	---	*Other :*			
3921 90 91	----	Rigid, lacquered	kg.	10%	-
3921 90 92	----	Flexible, lacquered	kg.	10%	-
3921 90 93	----	Rigid, metallised	kg.	10%	-
3921 90 94	----	Flexible, metallised	kg.	10%	-
3921 90 95	----	Rigid, laminated	kg.	10%	-
3921 90 96	----	Flexible, laminated	kg.	10%	-
3921 90 99	----	Other	kg.	10%	-
3922		**BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS**			
3922 10 00	-	Baths, shower-baths, sinks and wash basins	kg.	15%	-
3922 20 00	-	Lavatory seats and covers	kg.	15%	-
3922 90 00	-	Other	kg.	15%	-
3923		**ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS**			
3923 10	-	*Boxes, cases, crates and similar articles:*			
3923 10 10	---	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg.	15%	-
3923 10 20	---	Watch-box, jewellery box and similar containers of plastics	kg.	15%	-
3923 10 30	---	Insulated ware	kg.	15%	-
3923 10 40	---	Packing for accommodating connectors	kg.	15%	-
3923 10 90	---	Other	kg.	15%	-
	-	*Sacks and bags (including cones):*			
3923 21 00	--	Of polymers of ethylene	kg.	15%	-
3923 29	--	*Of other plastics:*			
3923 29 10	---	Of poly (vinyl chloride)	kg.	15%	-
3923 29 90	---	Other	kg.	15%	-
3923 30	-	*Carboys, bottles, flasks and similar articles:*			
3923 30 10	---	Insulated ware	kg.	15%	-
3923 30 90	---	Other	kg.	15%	-
3923 40 00	-	Spools, cops, bobbins and simila r supports	kg.	15%	-
3923 50	-	*Stoppers, lids, caps and other closures :*			
3923 50 10	---	Caps and closures for bottles	kg.	15%	-
3923 50 90	---	Other	kg.	15%	-
3923 90	-	*Other :*			
3923 90 10	---	Insulated ware	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
3923 90 20	---	Aseptic bags	kg.	15%	-
3923 90 90	---	Other	kg.	15%	-
3924		**TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS**			
3924 10	-	*Tableware and kitchenware :*			
3924 10 10	---	Insulated ware	kg.	15%	-
3924 10 90	---	Other	kg.	15%	-
3924 90	-	*Other :*			
3924 90 10	---	Toilet articles	kg.	15%	-
3924 90 20	---	Insulated ware	kg.	15%	-
3924 90 90	---	Other	kg.	15%	-
3925		**BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
3925 10 00	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg.	15%	-
3925 20 00	-	Doors, windows and their frames and thresholds for doors	kg.	15%	-
3925 30 00	-	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg.	15%	-
3925 90	-	*Other :*			
3925 90 10	---	Of polyurethane	kg.	15%	-
3925 90 90	---	Other	kg.	15%	-
3926		**OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914**			
3926 10	-	*Office or school supplies :*			
	---	*Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :*			
3926 10 11	----	Of polyurethane foam	kg.	15%	-
3926 10 19	----	Other	kg.	15%	-
	---	*Other :*			
3926 10 91	----	Of polyurethane foam	kg.	15%	-
3926 10 99	----	Other	kg.	15%	-
3926 20	-	*Articles of apparel and clothing accessories (including gloves, mittens and mitts) :*			
	---	*Gloves :*			
3926 20 11	----	Disposable	kg.	15%	-
3926 20 19	----	Non-disposable	kg.	15%	-
	---	*Aprons :*			
3926 20 21	----	Of polyurethane foam	kg.	15%	-
3926 20 29	----	Other	kg.	15%	-

(1)	(2)	(3)	(4)	(5)
	--- *Plastic stickers for garments :*			
3926 20 31	---- Of polyurethane foam	kg.	15%	-
3926 20 39	---- Other	kg.	15%	-
	--- *Collar stays, patties, butterfly, shoulder-pads and other stays :*			
3926 20 41	---- Of polyurethane foam	kg.	15%	-
3926 20 49	---- Other	kg.	15%	-
	--- *Other :*			
3926 20 91	---- Of polyurethane foam	kg.	15%	-
3926 20 99	---- Other	kg.	15%	-
3926 30	- *Fittings for furniture, coach work or the like :*			
3926 30 10	--- Of polyurethane foam	kg.	15%	-
3926 30 90	--- Other	kg.	15%	-
3926 40	- *Statuettes and other ornamental articles :*			
	--- *Bangles :*			
3926 40 11	---- Of polyurethane foam	kg.	15%	-
3926 40 19	---- Other	kg.	15%	-
	--- *Beads :*			
3926 40 21	---- Of polyurethane foam	kg.	15%	-
3926 40 29	---- Other	kg.	15%	-
	--- *Statuettes :*			
3926 40 31	---- Of polyurethane foam	kg.	15%	-
3926 40 39	---- Other	kg.	15%	-
	--- *Table and other household articles (including hotel and restaurant) for decoration :*			
3926 40 41	---- Of polyurethane foam	kg.	15%	-
3926 40 49	---- Other	kg.	15%	-
	--- *Decorative sheets :*			
3926 40 51	---- Of polyurethane foam	kg.	15%	-
3926 40 59	---- Other	kg.	15%	-
3926 40 60	--- Sequine	kg.	15%	-
	--- *Other :*			
3926 40 91	---- Of polyurethane foam	kg.	15%	-
3926 40 99	---- Other	kg.	15%	-
3926 90	- *Other :*			
3926 90 10	--- PVC belt conveyor	kg.	15%	-
	--- *Couplers, packing rings, O rings and the like:*			
3926 90 21	---- Of polyurethane foam	kg.	15%	-
3926 90 29	---- Other	kg.	15%	-
	--- *Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:*			
3926 90 31	---- Of polyurethane foam	kg.	15%	-
3926 90 39	---- Other	kg.	15%	-
	--- *Rings, buckles, tacks, washers and other decorative fittings made of plastic used as*			

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		trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods :			
3926 90 41	----	Of polyurethane foam	kg.	15%	-
3926 90 49	----	Other	kg.	15%	-
	---	*Retroreflective sheeting of other than of heading 3920 :*			
3926 90 51	----	Of polyurethane foam	kg.	15%	-
3926 90 59	----	Other	kg.	15%	-
	---	*Hangers :*			
3926 90 61	----	Of polyurethane foam	kg.	15%	-
3926 90 69	----	Other	kg.	15%	-
	---	*Plastic or nylon tipped hammers; insulating liner of nylon , HDPE :*			
3926 90 71	----	Of polyurethane foam	kg.	15%	-
3926 90 79	----	Other	kg.	15%	-
3926 90 80	---	Polypropylene articles, not elsewhere specified or included	kg.	15%	-
	---	*Other:*			
3926 90 91	----	Of polyurethane foam	kg.	15%	-
3926 90 99	----	Other	kg.	15%	-

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CHAPTER 40

Rubber and articles thereof

NOTES :

1. Except where the context otherwise requires, throughout this Schedule the expression ‑rubber‖ means the following products, whether or not vulcanised or hard:

natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

(a) goods of Section XI (textiles and textile articles);

(b) footwear or parts thereof of Chapter 64;

(c) headgear or parts thereof (including bathing caps) of Chapter 65;

(d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) articles of Chapter 90,92,94 or 96; or

(f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 4011 to 4013).

3. In headings 4001 to 4003 and 4005, the expression ―primary forms‖ applies only to the following forms:

(a) liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 4002, the expression ―synthetic rubber‖ applies to:

(a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18^0C and 29^0C , will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) thioplasts (TM); and

(c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

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5. (*A*) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (*b*);

(B) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following:

heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 4004, the expression ―waste, parings and scrap‖ means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading 4008.

8. Heading 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 4001, 4002, 4003, 4005 and 4008, the expressions ―plates‖, ―sheets‖ and ―strip‖ apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 4008, the expressions ―rods‖ and ―profile shapes‖ apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

SUPPLEMENTARY NOTES :

1. For the purposes of headings 4009 and 4010, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shallbe ignored.

2. Tariff item 4008 21 10 shall also apply to ―plates‖, ―sheets‖, and ―strips‖, whether or not cut to shape

and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4001	**NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP**			
4001 10	- *Natural rubber latex, whether or not pre-vulcanised:*			
4001 10 10	--- Prevulcanised	kg.	70%	
4001 10 20	--- Other than prevulcanised	kg.	70%	-
	- *Natural rubber in other forms :*			
4001 21 00	-- Smoked sheets	kg.	25% or Rs. 30 per kg.	-
4001 22 00	-- Technically specified natural rubber (TSNR)	kg.	25% or Rs. 30 per kg.	-
4001 29	-- *Other :*			
4001 29 10	--- Hevea	kg.	25% or Rs. 30 per kg.	-
4001 29 20	--- Pale crepe	kg.	25% or Rs. 30 per kg.	-
4001 29 30	--- Estate brown crepe	kg.	25% or Rs. 30 per kg.	-
4001 29 40	--- Oil extended natural rubber	kg.	25% or Rs. 30 per kg.	-
4001 29 90	--- Other	kg.	25% or Rs. 30 per kg.	-
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg.	10%	-
4002	**SYNTHETIC RUBBER AND FACTICE DERIVED FORM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP**			
	- *Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :*			
4002 11 00	-- Latex	kg.	10%	-
4002 19	-- *Other :*			
4002 19 10	--- Oil extended styrene butadiene rubber	kg.	10%	-
4002 19 20	--- Styrene butadiene rubber with styrene content exceeding 50%	kg.	10%	-
4002 19 30	--- Styrene butadiene styrene oil bound copolymer	kg.	10%	-
4002 19 90	--- Other	kg.	10%	-
4002 20 00	- Butadiene rubber (BR)	kg.	10%	-
	- *Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :*			
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg.	10%	-

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4002 39 00	--	Other	kg.	10%	-
	-	*Chlorpre (Chlorobutadiene) rubber (CR) : ne*			
4002 41 00	--	Latex	kg.	10%	-
4002 49 00	--	Other	kg.	10%	-
	-	*Acrylonitrile-butadiene rubber (NBR) :*			
4002 51 00	--	Latex	kg.	10%	-
4002 59 00	--	Other	kg.	10%	-
4002 60 00	-	Isoprene rubber (IR)	kg.	10%	-
4002 70 00	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg.	10%	-
4002 80	-	*Mixtures of any product of heading 40 01 with any product of this heading :*			
4002 80 10	---	Latex	kg.	10%	-
4002 80 20	---	Chemically modified form of natural rubber including graft rubber	kg.	10%	-
4002 80 90	---	Other	kg.	10%	-
	-	*Other :*			
4002 91 00	--	Latex	kg.	10%	-
4002 99	--	*Other :*			
4002 99 10	---	Factice (rubber substitute derived from oil)	kg.	10%	-
4002 99 20	---	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg.	10%	-
4002 99 90	---	Other	kg.	10%	-
4003 00 00		**RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP**	kg.	10%	-
4004 00 00		**WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM**	kg.	10%	-
4005		**COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP**			
4005 10 00	-	Compounded with carbon black or silica	kg.	25% or Rs. 30 per kg., whichever is lower	-
4005 20	-	*Solutions; other than those of dispersions sub-heading 4005 10:*			
4005 20 10	---	Can sealing compound	kg.	25% or Rs. 30 per kg., whichever is lower	-
4005 20 90	---	Other	kg.	25% or Rs. 30 per kg., whichever is lower	-
	-	*Other :*			
4005 91	--	*Plates, sheets and strip:*			
4005 91 10	---	Hospital sheeting	kg.	25% or Rs. 30 per kg., whichever is lower	-

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4005 91 90	---	Other	kg.	25% or Rs. 30 per kg., whichever is lower	-
4005 99	--	*Other :*			
4005 99 10	---	Granules of natural or unvulcanised natutal or synthetic rubber, compounded, ready for vulcanisation	kg.	25% or Rs. 30 per kg., whichever is lower	-
4005 99 90	---	Other	kg.	25% or Rs. 30 per kg., whichever is lower	-
4006		**OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER**			
4006 10 00	-	–Camel-back‖ strips for retreading rubber tyres	kg.	10%	-
4006 90	-	*Other :*			
4006 90 10	---	Thread, not covered	kg.	10%	-
4006 90 90	---	Other	kg.	10%	-
4007		**VULCANISED RUBBER THREAD AND CORD**			
4007 00	-	*Vulcanised rubber thread and cord:*			
4007 00 10	---	Thread, not covered	kg.	10%	-
4007 00 20	---	Cord, not covered	kg.	10%	-
4007 00 90	---	Other	kg.	10%	-
4008		**PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER**			
	-	*Of cellular rubber :*			
4008 11	--	*Plates, sheets and strip :*			
4008 11 10	---	Of micro-cellular rubber	kg.	10%	-
4008 11 90	---	Other	kg.	10%	-
4008 19	--	*Other :*			
4008 19 10	---	Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 19 90	---	Other	kg.	10%	-
	-	*Of non-cellular rubber:*			
4008 21	--	*Plates, sheets and strip :*			
4008 21 10	---	Used in the manufacture of soles, heels or soles and heels combined, for footwear	kg.	10%	-
4008 21 20	---	For resoling or repairing or retreading rubber tyres	kg.	10%	-
4008 21 90	---	Other	kg.	10%	-
4008 29	--	*Other :*			
4008 29 10	---	Rubber sheets and resin rubber sheets for soles and heels	kg.	10%	-
4008 29 20	---	Blocks used in the manufacture of soles,	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
		heels or soles and heels combined, for footwear			
4008 29 30	---	Latex foam sponge	kg.	10%	-
4008 29 40	---	Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres	kg.	10%	-
4008 29 90	---	Other	kg.	10%	-
4009		**TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES)**			
	-	*Not reinforced or otherwise combined with other materials :*			
4009 11 00	--	Without fittings	kg.	10%	-
4009 12 00	--	With fittings	kg.	10%	-
	-	*Reinforced or otherwise combined only with metal:*			
4009 21 00	--	Without fittings	kg.	10%	-
4009 22 00	--	With fittings	kg.	10%	-
	-	*Reinforced or otherwise combined only with textile materials :*			
4009 31 00	--	Without fittings	kg.	10%	-
4009 32 00	--	With fittings	kg.	10%	-
	-	*Reinforced or otherwise combined with other materials :*			
4009 41 00	--	Without fittings	kg.	10%	-
4009 42 00	--	With fittings	kg.	10%	-
4010		**CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER**			
	-	*Conveyor belts or belting :*			
4010 11	--	*Reinforced only with metal :*			
4010 11 10	---	Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 11 90	---	Other	kg.	10%	-
4010 12	--	*Reinforced only with textile materials :*			
4010 12 10	---	Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 12 90	---	Other	kg.	10%	-
4010 19	--	*Other :*			
4010 19 10	---	Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 19 90	---	Other	kg.	10%	-
	-	*Transmission belts or belting :*			

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(1)	(2)	(3)	(4)	(5)
4010 31	-- *Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:*			
4010 31 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 31 90	--- Other	kg.	10%	-
4010 32	-- *Endless transmission belts of trapezoidal cross- section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm :*			
4010 32 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 32 90	--- Other	kg.	10%	-
4010 33	-- *Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:*			
4010 33 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 33 90	--- Other	kg.	10%	-
4010 34	-- *Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm :*			
4010 34 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 34 90	--- Other	kg.	10%	-
4010 35	-- *Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm :*			
4010 35 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 35 90	--- Other	kg.	10%	-
4010 36	-- *Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm :*			
4010 36 10	--- Where the rubber compound content is less than 25% by weight	kg.	10%	-
4010 36 90	--- Other	kg.	10%	-
4010 39	-- *Other :*			
	--- *Where the rubber compound content is less than 25% by weight :*			
4010 39 11	---- Endless flat belt	kg.	10%	-
4010 39 12	---- Ply belting	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
4010 39 19	---- Other	kg.	10%	-
	--- *Other:*			
4010 39 91	---- Endless flat belt	kg.	10%	-
4010 39 92	---- Ply belting	kg.	10%	-
4010 39 99	---- Other	kg.	10%	-
4011	**NEW PNEUMATIC TYRES, OF RUBBER**			
4011 10	- *Of a kind used on motor cars (including station wagons and racing cars) :*			
4011 10 10	--- Radials	u	15%	-
4011 10 90	--- Other	u	10%	-
4011 20	- *Of a kind used on buses or lorries :*			
4011 20 10	--- Radials	u	15%	-
4011 20 90	--- Other	u	10%	-
4011 30 00	- Of a kind used on aircraft	u	2.5%	-
4011 40	- *Of a kind used on motor cycles :*			
4011 40 10	--- For motor cycles	u	10%	-
4011 40 20	--- For motor scooters	u	10%	-
4011 40 90	--- Other	u	10%	-
4011 50	- *Of a kind used on bicycles :*			
4011 50 10	--- Multi-cellular polyurethane (MCP) tubeless tyres	u	10%	-
4011 50 90	--- Other	u	10%	-
4011 70 00	- Of a kind used on agricultural or forestry vehicles and machines	u	10%	-
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	u	10%	-
4011 90 00	- Other	u	10%	-
4012	**RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER**			
	- *Retreaded tyres :*			
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	10%	-
4012 12 00	-- Of a kind used on buses or lorries	u	10%	-
4012 13 00	-- Of a kind used on aircraft	u	10%	-
4012 19	-- *Other :*			
4012 19 10	--- For two wheelers	u	10%	-
4012 19 90	--- Other	u	10%	-
4012 20	- *Used pneumatic tyres :*			
4012 20 10	--- For buses, lorries and earth moving equipments including light commercial vehicles	u	10%	-
4012 20 20	--- For passenger automobile vehicles,	u	10%	-

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(1)		(2)	(3)	(4)	(5)
		including two wheelers, three wheelers and personal type vehicles			
4012 20 90	---	Other	u	10%	-
4012 90	-	*Other :*			
4012 90 10	---	Solid rubber tyres for motor vehicles	kg.	10%	-
4012 90 20	---	Solid rubber tyres for other vehicles	kg.	10%	-
4012 90 30	---	Tyres with metal framework	kg.	10%	-
	---	*Tyre flaps :*			
4012 90 41	----	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg.	10%	-
4012 90 49	----	Other	kg.	10%	-
4012 90 50	---	Tyre treads, interchangeable	kg.	10%	-
4012 90 90	---	Other	kg.	10%	-
4013		**INNER TUBES, OF RUBBER**			
4013 10	-	*Of a kind used on motor cars (including stati on wagons and racing cars), buses or lorries :*			
4013 10 10	---	For motor cars	u	10%	-
4013 10 20	---	For lorries and buses	u	10%	-
4013 20 00	-	Of a kind used on bicycles	u	10%	-
4013 90	-	*Other :*			
4013 90 10	---	For aircraft	u	10%	-
4013 90 20	---	For motor cycle	u	10%	-
4013 90 30	---	For off the road vehicles, not elsewhere specified or included	u	10%	-
	--	*For tractors :*			
4013 90 41	----	Rear tyres	u	10%	-
4013 90 49	----	Other	u	10%	-
4013 90 50	---	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u	10%	-
4013 90 90	---	Other	u	10%	-
4014		**HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER**			
4014 10	-	*Sheath contraceptives :*			
4014 10 10	---	Rubber contraceptives, male (condoms)	kg.	10%	-
4014 10 20	---	Rubber contraceptives, female (diaphragms), such as cervical caps	kg.	10%	-
4014 90	-	*Other :*			
4014 90 10	---	Hot water bottles	kg.	10%	-
4014 90 20	---	Ice bags	kg.	10%	-
4014 90 30	---	Feeding bottle nipples	kg.	10%	-
4014 90 90	---	Other	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
4015	**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS) FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER**			
	- *Gloves, mittens and mitts:*			
4015 12 00	-- Of a kind used for medical, surgical, dental or veterinary purposes	pa	10%	-
4015 19 00	-- Other	pa	10%	-
4015 90	- *Other :*			
4015 90 10	--- Rubber apron	pa	10%	-
4015 90 20	--- Labels	kg.	10%	-
4015 90 30	--- Industrial gloves	pa	10%	-
	--- *Other:*			
4015 90 91	--- Diving suits	kg.	10%	-
4015 90 99	--- Other	kg.	10%	-
4016	**OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER**			
4016 10 00	- Of cellular rubber	kg.	10%	-
	- *Other :*			
4016 91 00	-- Floor coverings and mats	kg.	10%	-
4016 92 00	-- Erasers	kg.	10%	-
4016 93	-- *Gaskets, washers and other seals :*			
4016 93 10	--- Patches for puncture repair of self-vulcanising rubber or a rubber backing	kg.	10%	-
4016 93 20	--- Rubber rings (O-ring)	kg.	10%	-
4016 93 30	--- Rubber seals (Oil seals and the like)	kg.	10%	-
4016 93 40	--- Gaskets	kg.	10%	-
4016 93 50	--- Washers	kg.	10%	-
4016 93 60	--- Plugs	kg.	10%	-
4016 93 90	--- Other	kg.	10%	-
4016 94 00	-- Boat or dock fenders, whether or not inflatable	kg.	10%	-
4016 95	-- *Other inflatable articles:*			
4016 95 10	--- Air mattresses	kg.	10%	-
4016 95 90	--- Other	kg.	20%	-
4016 99	-- *Other :*			
4016 99 10	--- Rubber cots for textile industry	kg.	10%	-
4016 99 20	--- Rubber bands	kg.	10%	-
4016 99 30	--- Rubber threads	kg.	10%	-
4016 99 40	--- Rubber blankets	kg.	10%	-
4016 99 50	--- Rubber cushions	kg.	10%	-
4016 99 60	--- Rubber bushes	kg.	10%	-
4016 99 70	--- Ear plug	kg.	10%	-
4016 99 80	--- Stoppers	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
4016 99 90	---	The following goods for use in manufacture of cellular mobile phones, namely :- (i) Microphone Rubber Case (ii) Sensor Rubber Case/Sealing Gasket including sealing gaskets/cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination / combination of rubbers	kg.	10%	-
4017		**HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER**			
4017 00	-	*Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:*			
4017 00 10	---	Plates, sheets, rods and tubes of ebonite and vulcanite	kg.	10%	-
4017 00 20	---	Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	kg.	10%	-
4017 00 30	---	Printers' rollers	kg.	10%	-
4017 00 40	---	Textile rollers	kg.	10%	-
4017 00 50	---	Typewriters and cyclostyling rollers	kg.	10%	-
4017 00 90	---	Other	kg.	10%	-

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SECTION VIII

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

CHAPTER 41

Raw hides and skins (other than furskins) and leather

NOTES :

1. This Chapter does not cover:

(a) parings or similar waste, of raw hides or skins (heading 0511);

(b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; or

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

raw hides and skins, with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian, or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and Kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries) of reindeer, of elk, of deer, of roebucks or of dogs.

2. (*A*) Headings 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).

(*B*) For the purposes of headings 4104 to 4106, the term ―crust‖ includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout this Schedule, the expression ―composition leather‖ means only substances of the kind referred to in heading 4115.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4101	**RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT**			
4101 20	- *Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg. when simply dried, 10kg. when dry- salted, or 16 kg. when fresh,wet-salted or otherwise preserved:*			
4101 20 10	--- Of cow, including cow calf	kg.	Free	-

(1)	(2)	(3)	(4)	(5)
4101 20 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 20 90	--- Other	kg.	Free	-
4101 50	- *Whole hides and skins, of a weight exceeding 16 kg. :*			
4101 50 10	--- Of cow, including cow calf	kg.	Free	-
4101 50 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 50 90	--- Other	kg.	Free	-
4101 90	- *Other, including butts, bends and bellies:*			
4101 90 10	--- Of cow, including cow calf	kg.	Free	-
4101 90 20	--- Of buffalo, including buffalo calf	kg.	Free	-
4101 90 90	--- Other	kg.	Free	-
4102	**RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (C) TO THIS CHAPTER**			
4102 10	- *With wool on :*			
4102 10 10	--- Sheep skins	kg.	Free	-
4102 10 20	--- Pelts of baby lambs	kg.	Free	-
4102 10 30	--- Lamb skins, other than pelts	kg.	Free	-
	- *Without wool on :*			
4102 21	-- *Pickled :*			
4102 21 10	--- Sheep skins	kg.	Free	-
4102 21 20	--- Lamb skins	kg.	Free	-
4102 21 30	--- Lamb pelt	kg.	Free	-
4102 29	-- *Other :*			
4102 29 10	--- Sheep skins	kg.	Free	-
4102 29 20	--- Lamb skins	kg.	Free	-
4103	**OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(B) OR 1(C) TO THIS CHAPTER**			
4103 20 00	- Of reptiles	kg.	Free	-
4103 30 00	- Of swine	kg.	Free	-
4103 90 00	- Other	kg.	Free	-
4104	**TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS,**			

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(1)	(2)	(3)	(4)	(5)
	WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED			
	- *In the wet state (including wet-blue):*			
4104 11 00	-- Full grains, unsplit; grain splits	kg.	10%	-
4104 19 00	-- Other	kg.	10%	-
	- *In the dry state (crust):*			
4104 41 00	-- Full grains, unsplit; grain splits	kg.	10%	-
4104 49 00	-- Other	kg.	10%	-
4105	**TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED**			
4105 10 00	- In the wet state (including wet-blue)	kg.	10%	-
4105 30 00	- In the dry state (crust)	kg.	10%	-
4106	**TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED**			
	- *Of goats or kids:*			
4106 21 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 22 00	-- In the dry state (crust)	kg.	10%	-
	- *Of swine:*			
4106 31 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 32 00	-- In the dry state (crust)	kg.	10%	-
4106 40 00	- Of reptiles	kg.	10%	-
	- *Other:*			
4106 91 00	-- In the wet state (including wet-blue)	kg.	10%	-
4106 92 00	-- In the dry state (crust)	kg.	10%	-
4107	**LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114**			
	- *Whole hides and skins:*			
4107 11 00	-- Full grains, unsplit	kg.	10%	-
4107 12 00	-- Grain splits	kg.	10%	-
4107 19 00	- Other	kg.	10%	-
	-- *Other, including sides:*			
4107 91 00	-- Full grains, unsplit	kg.	10%	-
4107 92 00	-- Grain splits	kg.	10%	-
4107 99 00	-- Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
4112 00 00		**LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114**	kg.	10%	-
4113		**LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114**			
4113 10 00	-	Of goats or kids	kg.	10%	-
4113 20 00	-	Of swine	kg.	10%	-
4113 30 00	-	Of reptiles	kg.	10%	-
4113 90 00	-	Other	kg.	10%	-
4114		**CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER ; METALLISED LEATHER**			
4114 10 00	-	Chamois (including combination chamois) leather	kg.	10%	-
4114 20	-	*Patent leather and patent laminated leather; metallised leather :*			
4114 20 10	---	Patent leather and patent laminated leather	kg.	10%	-
4114 20 20	---	Metallised leather	kg.	10%	-
4115		**COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR**			
4115 10 00	-	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	kg.	10%	-
4115 20	-	*Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour:*			
4115 20 10	---	Cuttings of leather	kg.	10%	-
4115 20 90	---	Other	kg.	10%	-

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CHAPTER 42

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

NOTES :

1. For the purposes of this Chapter, the term –leather‖ includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

(a) sterile surgical catgut or similar sterile suture materials (heading 3006);

(b) articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 4303 or 4304);

(c) made up articles of netting (5608);

(d) articles of Chapter 64;

(e) headgear or parts thereof of Chapter 65;

(f) whips, riding-crops or articles of heading 6602;

(g) cuff-links, bracelets or other imitation jewellery (heading 7117);

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

(ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);

(k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.

3. (A) In addition to the provisions of Note 2 above, heading 4202 does not cover:

(a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);

(b) articles of plaiting materials (heading 4602).

(*B*) Articles of headings 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character . If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

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4. For the purposes of heading 4203, the expression ―articles of apparel and clothing accessories‖ applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
4201 00 00	**SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL**	kg.	10%	-
4202	**TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER**			
	- *Trunk\s, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :*			
4202 11	- - *With outer surface of leather or of composition leather:*			
4202 11 10	--- Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	15%	-
4202 11 20	--- Toilet-bags and cases, of leather	u	15%	-
4202 11 30	--- Satchels	u	15%	-
4202 11 40	--- Brief-cases	u	15%	-
4202 11 50	--- Executive-cases	u	15%	-
4202 11 60	--- Vanity-cases	u	15%	-
4202 11 70	--- Attache-cases	u	15%	-

(1)	(2)	(3)	(4)	(5)
4202 11 90	--- Other	u	15%	-
4202 12	-- *With outer surface of plastic or of textile materials :*			
4202 12 10	--- Toilet-cases	u	15%	-
4202 12 20	--- Plastic moulded suit-cases	u	15%	-
4202 12 30	--- Plastic moulded brief-cases	u	15%	-
4202 12 40	--- Satchels	u	15%	-
4202 12 50	--- Other travel-goods	u	15%	-
4202 12 60	--- Brief-cases	u	15%	-
4202 12 70	--- Executive-cases other than plastic moulded	u	15%	-
4202 12 80	--- Vanity-cases	u	15%	-
4202 12 90	--- Other	u	15%	-
4202 19	-- *Other :*			
4202 19 10	--- Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u	15%	-
4202 19 20	--- Toilet-cases	u	15%	-
4202 19 30	--- Satchels	u	15%	-
4202 19 40	--- Brief-cases (other than plastic moulded)	u	15%	-
4202 19 50	--- Executive-cases	u	15%	-
4202 19 60	--- Vanity-cases	u	15%	-
4202 19 90	--- Other	u	15%	-
	- *Hand-bags, whether or not with shoulder strap, including those without handle :*			
4202 21	-- *With outer surface of leather or of composition leather:*			
4202 21 10	--- Hand-bags for ladies	u	15%	-
4202 21 20	--- Vanity-bags	u	15%	-
4202 21 90	--- Other	u	15%	-
4202 22	-- *With outer surface of sheeting of plastics or of textile materials :*			
4202 22 10	--- Hand-bags and shopping bags, of artificial plastic material	u	15%	-
4202 22 20	--- Hand-bags and shopping bags, of cotton	u	15%	-
4202 22 30	--- Hand-bags and shopping bags, of Jute	u	15%	-
4202 22 40	--- Vanity-bags	u	15%	-
4202 22 90	--- Other	u	15%	-
4202 29	-- *Other :*			
4202 29 10	--- Hand bags of other materials excluding wicker-work or basket work	u	15%	-
4202 29 90	--- Other	u	15%	-
	- *Articles of a kind normally carried in the pocket or in the handbag :*			
4202 31	-- *With outer surface of leather or of composition leather:*			
4202 31 10	--- Jewellery box	u	15%	-

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(1)		(2)	(3)	(4)	(5)
4202 31 20	---	Wallets and purses, of leather	u	15%	-
4202 31 90	---	Other	u	15%	-
4202 32	--	*With outer surface of sheeting of plastics or of textile materials:*			
4202 32 10	---	Jewellery box	u	15%	-
4202 32 90	---	Other	u	15%	-
4202 39	--	*Other :*			
4202 39 10	---	Jewellery box	u	15%	-
4202 39 90	---	Other	u	15%	-
	-	*Other :*			
4202 91 00	--	With outer surface of leather or of composition leather	u	15%	-
4202 92 00	--	With outer surface of sheeting of plastics or of textile materials	u	15%	-
4202 99 00	--	Other	u	15%	-
4203		**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER**			
4203 10	-	*Articles of apparel:*			
4203 10 10	---	Jackets and jerseys	kg.	10%	-
4203 10 90	---	Other	kg.	10%	-
	-	*Gloves, mittens and mitts:*			
4203 21	--	*Specially designed for use in sports:*			
4203 21 10	---	Gloves	kg.	10%	-
4203 21 20	---	Mittens and mitts	kg.	10%	-
4203 29	--	*Other :*			
4203 29 10	---	Gloves for use in industry	kg.	10%	-
4203 29 20	---	Other gloves	kg.	10%	-
4203 29 30	---	Mittens and mitts	kg.	10%	-
4203 30 00	-	Belts and bandoliers	kg.	10%	-
4203 40	-	*Other clothing accessories :*			
4203 40 10	---	Aprons	kg.	10%	-
4203 40 20	---	Semi-chrome grain garments	kg.	10%	-
4203 40 90	---	Other	kg.	10%	-
4205		**OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER**			
4205 00	-	*Other articles of leather or of composition leather :*			
	---	*Straps other than for machinery or harness :*			
4205 00 11	----	Welt	kg.	10%	-
4205 00 19	----	Other	kg.	10%	-
4205 00 20	---	Leather sofa cover	kg.	10%	-
4205 00 90	---	Other	kg.	10%	-

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4206		**ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS**			
4206 00 10	---	For rackets	kg.	10%	-
4206 00 90	---	Other	kg.	10%	-

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CHAPTER 43

Furskins and artificial fur; manufactures thereof

NOTES :

1. Throughout this Schedule reference to ―furskins‖, other than to raw furskins of heading 4301 apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover :

(a) birdskins or parts of birdskins, with their feathers or down (heading 0505 or 6701);

(b) raw hides or skins, with the hair or wool on, of Chapter 41 [*See* Note 1(*c*) to that Chapter];

(c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 4203);

(d) articles of Chapter 64;

(e) headgear or parts thereof of Chapter 65; or

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

3. Heading 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304, as the case may be.

5. Throughout this Schedule, the expression ―artificial fur‖ means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4301	**RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 4101, 4102 OR 4103**			
4301 10 00	- Of mink, whole, with or without head, tail or paws	u	15%	-
4301 30 00	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	u	Free	-

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(1)		(2)	(3)	(4)	(5)
4301 60 00	-	Of fox, whole, with or without head, tail or paws	u	15%	-
4301 80 00	-	Other furskins, whole, with or without head, tail or paws	u	15%	-
4301 90 00	-	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg.	15%	-
4302		**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 4303**			
	-	*Whole skins, with or without head, tail or paws, not assembled:*			
4302 11 00	--	Of mink	u	10%	-
4302 19	--	*Other:*			
4302 19 10	---	Calf skins, with hair on, tanned or dressed	u	10%	-
4302 19 20	---	Hides or skins of other bovine and equine animals with hair on, tanned or dressed	u	10%	-
4302 19 30	---	Goat (Common) and kid skins with hair on, tanned or dressed	u	10%	-
4302 19 40	---	Tiger-cat skins	u	10%	-
4302 19 90	---	Hides and skins of oher animals with hair on, tanned or dressed	u	10%	-
4302 20 00	-	Heads, tails, paws and other pieces or cuttings, not assembled	kg.	10%	-
4302 30 00	-	Whole skins and pieces or cuttings thereof, assembled	kg.	10%	-
4303		**ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN**			
4303 10	-	*Articles of apparel and clothing accessories:*			
4303 10 10	---	Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	10%	-
4303 10 20	---	Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10	kg.	10%	-
4303 10 90	---	Other	kg.	10%	-
4303 90	-	*Other:*			
4303 90 10	---	Of wild animals covered under the Wild Life (Protection) Act, 1972	kg.	10%	-
4303 90 20	---	Of animals covered under Convention on International Trade of Endangered Species	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
		(CITES), other than those of Tariff Item 4303 90 10			
4303 90 90	---	Other	kg.	10%	-
4304		**ARTIFICIAL FUR AND ARTICLES THEREOF**			
4304 00	-	*Artificial fur and articles thereof:*			
	---	*Artificial fur :*			
4304 00 11	----	Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	kg.	10%	-
4304 00 19	----	Other	kg.	10%	-
4304 00 20	---	Articles of artificial fur	kg.	10%	-

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SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO OR OF OTHER PLATING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

Wood and articles of wood; wood charcoal

NOTES :

1. This Chapter does not cover:

(a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);

(b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

(c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);

(d) activated charcoal (heading 3802);

(e) articles of heading 4202;

(f) goods of Chapter 46;

(g) footwear or parts thereof Chapter 64;

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

(*ij*) goods of heading 6808;

(k) imitation jewellery of heading 7117;

(l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);

(m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) parts of firearms (heading 9305);

(o) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

(p) articles of Chapter 95 (for example, toys, games, sports requisites);

(q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 9603; or

(r) articles of Chapter 97 (for example, works of art).

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

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3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

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

Sub-heading Notes :

1. For the purposes of sub-heading 4401 31, the expression ―wood pellets‖ means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of sub-heading 4401 32, the expression ―wood briquettes‖ means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm;

3. For the purposes of sub-heading 4407 13, ―S-P-F‖ refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. For the purposes of sub-heading 4407 14, ―Hem-fir‖ refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

SUPPLEMENTARY NOTES :

1. ―Marine plywood‖ means plywood conforming to Indian Standard Specification IS 710.

2. ―Aircraft plywood‖ means plywood conforming to Indian Standard Specification Nos. IS 709 and IS 4859.

3. For the purposes of heading 4412, the expression ―similar laminated wood‖ includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
4401	**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 SIMILARFORMS**			

	-	*Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :*			
4401 11	--	*Coniferous:*			
4401 11 10	---	In logs	mt	5%	-
4401 11 90	---	Other	mt	5%	-
4401 12	--	*Non-coniferous:*			
4401 12 10	---	In logs	mt	5%	-
4401 12 90	---	Other	mt	5%	-
	-	*Wood in chips or particles:*			
4401 21 00	--	Coniferous	mt	5%	-
4401 22 00	--	Non-coniferous	mt	5%	-
	-	*Sawdust and wood waste and scrap, agglomerated in logs briquettes, pellets orsimilar forms:*			
4401 31 00	--	Wood pellets	mt	5%	-
4401 32 00	--	Wood briquettes	mt	5%	-
4401 39 00	--	Other	mt	5%	-
	-	*Sawdust and wood waste and scrap, not agglomerated*			
4401 41 00	--	Sawdust	mt	5%	-
4401 49 00	--	Other	mt	5%	-
4402		**WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED**			
4402 10 00	-	Of bamboo	mt	5%	-
4402 20	-	*Of shell or nut:*			
4402 20 10	---	Of coconut shell	mt	5%	-
4402 20 90	---	Other	mt	5%	-
4402 90 00	-	Other	mt	5%	-
4403		**WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED**			
	-	*Treated with paint, stains, creosote or other preservatives:*			
4403 11 00	--	Coniferous	m^3	5%	-
4403 12 00	--	Non-coniferous	m^3	5%	-
	-	*Other, coniferous:*			
4403 21	--	*Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more:*			
4403 21 10	---	Saw logs and veneer logs	m^3	5%	-
4403 21 20	---	Poles, pilings and posts	m^3	5%	-
4403 21 90	---	Other	m^3	5%	-
4403 22	--	Of pine (Pinus spp.), other:			
4403 22 10	---	Saw logs and veneer logs	m^3	5%	-
4403 22 20	---	Poles, pilings and posts	m^3	5%	-
4403 22 90	---	Other	m^3	5%	-
4403 23	--	Of *fir (Abies spp.) and spruce (Picea spp.), of which the smallest crosssectional dimension is 15 cm or more:*			
4403 23 10	---	Saw logs and veneer logs	m^3	5%	-
4403 23 20	---	Poles, pilings and posts	m^3	5%	-
4403 23 90	---	Other	m^3	5%	-
4403 24	--	*Of fir (Abies spp.) and spruce (Picea spp.), other:*			
4403 24 10	---	Saw logs and veneer logs	m^3	5%	-
4403 24 20	---	Poles, pilings and posts	m^3	5%	-

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(1)	(2)	(3)	(4)	(5)
4403 24 90	--- Other	m^3	5%	-
4403 25	-- *Other, of which the smallest cross-sectional dimension is 15 cm or more:*			
4403 25 10	--- Saw logs and veneer logs	m^3	5%	-
4403 25 20	--- Poles, pilings and posts	m^3	5%	-
4403 25 90	--- Other	m^3	5%	-
4403 26	-- *Other:*			
4403 26 10	--- Saw logs and veneer logs	m^3	5%	-
4403 26 20	--- Poles, pilings and posts	m^3	5%	-
4403 26 90	--- Other	m^3	5%	-
	- *Other, of tropical wood:*			
4403 41 00	-- Dark red meranti, light red meranti and meranti bakau	m^3	5%	-
4403 42 00	-- Teak	m^3	5%	-
4403 49 00	-- Other	m^3	5%	-
	- *Other :*			
4403 9100	-- Of oak (Quercus Spp.)	m^3	5%	-
4403 93 00	-- Of beech (*Fagus spp.*), of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	-
4403 94 00	-- Of beech (Fagus spp.), other	m^3	5%	-
4403 95 00	-- Of birch (*Betula spp.*), of which the smallest cross-sectional dimension is 15 cm or more	m^3	5%	-
4403 96 00	-- Of birch (Betula spp.), other	m^3	5%	-
4403 97 00	-- Of poplar and aspen (Populus spp.)	m^3	5%	-
4403 98 00	-- Of eucalyptus (Eucalyptus spp.)	m^3	5%	-
4403 99	-- *Other :*			
	--- *Andaman Padauk (Pterocarous dalbaergiodes) Bonsum (Phoebe goalparensis) Gurgan (Dipterocarpus alatus) Khair (Acacia Catechu) Lampati (Duabanga grandiflora) Laurel (Terminalia alata) Paliwood (Palaquium Elliplicum) and Red Sanders (Pterocar pus Sautaninus) and Rose wood (Dalbergea Latifolio):*			
4403 99 11	---- Andaman Padauk (Pterocarous dalbaergiodes)	m^3	5%	-
4403 99 12	---- Bonsum (Phoebe goalparensis)	m^3	5%	-
4403 99 13	---- Gurgan (Dipterocarpus alatus)	m^3	5%	-
4403 99 14	---- Khair (Acacia Catechu)	m^3	5%	-
4403 99 15	---- Lampati (Duabanga grandiflora)	m^3	5%	-
4403 99 16	---- Laurel (Terminalia alata)	m^3	5%	-
4403 99 17	---- Paliwood (Palaquium Elliplicum)	m^3	5%	-
4403 99 18	---- Red Sanders(Pterocar pus Sautatinus)	m^3	5%	-

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(1)		(2)	(3)	(4)	(5)
4403 99 19	----	Rose Wood (Dalbergea Latifolio)	m^3	5%	-
	---	*Sal (Chorea robusta) Sandalwood (Santalum album) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Sisso (Dalbergia sisso) and White cedar (Dysozylum spp) and the like:*			
4403 99 21	----	Sal (Chorea robusta)	m^3	5%	-
4403 99 22	----	Sandal wood (Santalum alburn)	m^3	5%	-
4403 99 23	----	Semul (Bombax ceiba)	m^3	5%	-
4403 99 24	----	Walnut wood (Juglans binata)	m^3	5%	-
4403 99 25	----	Anjam (Hardwickia binata)	m^3	5%	-
4403 99 27	----	Sissoo (Dalbergia sisso)	m^3	5%	-
4403 99 28	----	White cedar (Dysozylum malabaricum)	m^3	5%	-
4403 99 90	---	Other	m^3	5%	-
4404		**HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE**			
4404 10 00	-	Coniferous	kg.	10%	-
4404 20	-	*Non-coniferous :*			
4404 20 10	---	Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	kg.	10%	-
4404 20 20	---	Drawn Wood	kg.	10%	-
4404 20 90	---	Other	kg.	10%	-
4405 00 00		**WOOD WOOL; WOOD FLOUR**	kg.	10%	-
4406		**RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD**			
	-	*Not impregnated:*			
4406 11 00	--	Coniferous	kg.	10%	-
4406 12 00	--	Non-coniferous	kg.	10%	-
	-	*Other:*			
4406 91 00	--	Coniferous	kg.	10%	-
4406 92 00	--	Non-coniferous	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
4407		**WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 MM**			
	-	*Coniferous:*			
4407 11 00	- -	Of pine (Pinus spp.)	m^3	10%	-
4407 12 00	- -	Of fir (Abies spp.) and Spruce (Picea spp.)	m^3	10%	-
4407 13 00	--	Of S-P-F (spruce (*Picea spp.*), pine (*Pinus spp.*), and fir (*Abies spp.*))	m^3	10%	-
4407 14 00	--	Of Hem-fir (Western hemlock (*Tsugaheterophylla*) and fir (*Abies spp*.))	m^3	10%	-
4407 19	- -	*Other:*			
4407 19 10	- - -	Douglas fir (Pseudotsuga menziesii)	m^3	10%	-
4407 19 90	- - -	Other	m^3	10%	-
	-	*Of tropical wood:*			
4407 21 00	--	Mahogany (Swietenia spp.)	m^3	10%	-
4407 22 00	--	Virola, Imbuia and balsa	m^3	10%	-
4407 23 00	--	Teak	m^3	10%	-
4407 25 00	--	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m^3	10%	-
4407 26 00	--	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m^3	10%	-
4407 27 00	--	Sapelli	m^3	10%	-
4407 28 00	--	Iroko	m^3	10%	-
4407 29 00	--	Other	m^3	10%	-
	-	*Other :*			
4407 91 00	--	Of oak (Quercus Spp.)	m^3	10%	-
4407 92 00	--	Of beech (Fagus Spp.)	m^3	10%	-
4407 93 00	--	Of maple (Acer spp.)	m^3	10%	-
4407 94 00	--	Of cherry (Prunus spp.)	m^3	10%	-
4407 95 00	--	Of ash (Fraxinus spp.)	m^3	10%	-
4407 96 00	- -	Of birch (*Betula spp.*)	m^3	10%	-
4407 97 00	- -	Of poplar and aspen (*Populus spp*.)	m^3	10%	-
4407 99	--	*Other :*			
4407 99 20	---	Willow	m^3	10%	-
4407 99 90	---	Other	m^3	10%	-
4408		**SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM**			
4408 10	-	*Coniferous:*			
4408 10 10	---	Sheets for plywood	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
4408 10 20	---	Oak wood veneer	kg.	10%	-
4408 10 30	---	Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 10 90	---	Other	kg.	10%	-
	-	*Of tropical wood:*			
4408 31	--	*Of Dark red meranti, Light red meranti, Meranti bakau:*			
4408 31 10	---	Sheets for plywood	kg.	10%	-
4408 31 20	---	Veneer sheets (of Rose wood)	kg.	10%	-
4408 31 30	---	Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 31 90	---	Other	kg.	10%	-
4408 39	--	*Other :*			
4408 39 10	---	Sheets for plywoods	kg.	10%	-
4408 39 20	---	Veneer sheets (of Rose wood)	kg.	10%	-
4408 39 30	---	Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 39 90	---	Other	kg.	10%	-
4408 90	-	*Other :*			
4408 90 10	---	Sheets for plywoods	kg.	10%	-
4408 90 20	---	Veneer sheets, for match boxes and match splints	kg.	10%	-
4408 90 90	---	Other	kg.	10%	-
4409		**WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED**			
4409 10	-	*Coniferous :*			
4409 10 10	---	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 10 20	---	Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg.	10%	-
4409 10 90	---	Other	kg.	10%	-
	-	*Non-coniferous*			
4409 21 00	--	Of bamboo	kg.	10%	-
4409 22 00	--	Of tropical wood	kg.	10%	-
4409 29	--	*Other:*			
4409 29 10	---	Planed, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	kg.	10%	-
4409 29 20	---	Beadings and mouldings (including moulded	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
		skirting and other moulded boards)			
4409 29 90	---	Other	kg.	10%	-
4410		**PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD(FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES**			
	-	*Of wood:*			
4410 11	--	*Particle board:*			
4410 11 10	---	Plain particle boards	kg.	10%	-
4410 11 20	---	Insulation board and hardboard	kg.	10%	-
4410 11 30	---	Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 11 90	---	Others	kg.	10%	-
4410 12	--	*Oriented strand board (OSB):*			
4410 12 10	---	Unworked or not further worked than sanded	kg.	10%	-
4410 12 90	---	Other	kg.	10%	-
4410 19 00	--	Other	kg.	10%	-
4410 90	-	*Other:*			
4410 90 10	---	Plain particle board	kg.	10%	-
4410 90 20	---	Insulation board and hard board	kg.	10%	-
4410 90 30	---	Veneered particle board, not having decorative veneers on any face	kg.	10%	-
4410 90 40	---	Of Coir	kg.	10%	-
4410 90 50	---	Of jute fibre	kg.	10%	-
4410 90 90	---	Other	kg.	10%	-
4411		**FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES**			
	-	*Medium density fibre board (MDF):*			
4411 12 00	--	Of a thickness not exceeding 5mm	kg.	10%	-
4411 13 00	--	Of a thickness exceeding 5mm but not exceeding 9mm	kg.	10%	-
4411 14 00	--	Of a thickness exceeding 9mm	kg.	10%	-
	-	*Other:*			
4411 92	--	*Of a density exceeding 0.8 gm/cm^3 :*			
	---	*Not mechanically worked or surface covered:*			
4411 92 11	----	Hardboard	kg.	10%	-
4411 92 19	----	Other	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
	--- *Other:*			
4411 92 21	---- Hardboard	kg.	10%	-
4411 92 29	---- Other	kg.	10%	-
4411 93	-- *Of a density exceeding 0.5 gm/cm ^{3} but not exceeding0.8 gm/cm ^{3} :*			
	--- *Not mechanically worked or surface covered:*			
4411 93 11	---- Insulation board	kg.	10%	-
4411 93 19	---- Other	kg.	10%	-
	--- *Other:*			
4411 93 21	---- Insulation board	kg.	10%	-
4411 93 29	---- Other	kg.	10%	-
4411 94	-- *Of a density not exceeding 0.5 gm/cm ^{3} :*			
	--- *Not mechanically worked or surface covered:*			
4411 94 11	---- Insulation board	kg.	10%	-
4411 94 19	---- Other	kg.	10%	-
	--- *Other:*			
4411 94 21	---- Insulation board	kg.	10%	-
4411 94 22	---- Of Coir	kg.	10%	-
4411 94 23	---- Of jute fibre	kg.	10%	-
4411 94 29	---- Other	kg	10%	-
4412	**PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD**			
4412 10 00	- Of bamboo	m ^{3}	10%	-
	- *Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:*			
4412 31	-- *With at least one outer ply of tropical wood :*			
4412 31 10	--- Decorative plywood	m ^{3}	10%	-
4412 31 20	--- Tea chest panels or shooks, packed in sets	m ^{3}	10%	-
4412 31 30	--- Other tea chest panels	m ^{3}	10%	-
4412 31 40	--- Marine and aircraft plywood	m ^{3}	10%	-
4412 31 50	--- Cuttings and trimmings of plywood of width not exceeding 5cm	m ^{3}	10%	-
4412 31 90	--- Other	m ^{3}	10%	-
4412 33	-- *Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen*			

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(1)		(2)	(3)	(4)	(5)
		(Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.):			
4412 33 10	---	Decorative plywood	m^3	10%	-
4412 33 20	---	Tea chest panels, shooks whether or not packed in sets	m^3	10%	-
4412 33 30	---	Marine and aircraft plywood	m^3	10%	-
4412 33 40	---	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10%	-
4412 33 90	---	Other	m^3	10%	-
4412 34	--	*Other, with at least one outer ply of non-coniferous wood not specified under sub-heading 4412 33:*			
4412 34 10	---	Decorative plywood	m^3	10%	-
4412 34 20	---	Tea chest panels, shooks whether or not packed in sets	m^3	10%	-
4412 34 30	---	Marine and aircraft plywood	m^3	10%	-
4412 34 40	---	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10%	-
4412 34 90	---	Other	m^3	10%	-
4412 39	--	*Other, with both outer plies of coniferous wood:*			
4412 39 10	---	Decorative plywood	m^3	10%	-
4412 39 20	---	Tea chest panels, shooks whether or not packed in sets	m^3	10%	-
4412 39 30	---	Marine and aircraft plywood	m^3	10%	-
4412 39 40	---	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10%	-
4412 39 90	---	Other	m^3	10%	-
	-	*Laminated veneered lumber* (*LVL*)*:*			
4412 4100	--	With at least one outer ply of tropical wood	m^3	10%	-
4412 42 00	--	Other, with at least one outer ply of non-coniferous wood	m^3	10%	-
4412 49 00	--	Other, with both outer plies of coniferous wood	m^3	10%	-
	-	*Blockboard, laminboard and battenboard:*			
4412 51 00	--	With at least one outer ply of tropical wood	m^3	10%	-
4412 52 00	--	Other, with at least one outer ply of non-coniferous wood	m^3	10%	-
4412 59 00	--	Other, with both outer plies of coniferous wood	m^3	10%	-
	-	*Other:*			
4412 91	--	*With at least one outer ply of tropical wood:*			
4412 91 10	---	Decorative plywood	m^3	10%	-
4412 91 20	---	Tea chest panels, shooks whether or not packed in sets	m^3	10%	-
4412 91 30	---	Marine and aircraft plywood	m^3	10%	-
4412 91 40	---	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10%	-
4412 91 90	---	Other	m^3	10%	-
4412 92	--	*Other, with at least one outer ply of non-coniferous wood:*			
4412 92 10	---	Decorative plywood	m^3	10%	-
4412 92 20	---	Tea chest panels, shooks whether or not packed in sets	m^3	10%	-

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4412 92 30	---	Marine and aircraft plywood	m^3	10%	-
4412 92 40	---	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10%	-
4412 92 90	---	Other	m^3	10%	-
4412 99	--	*Other, with at least one outer ply of coniferous wood:*			
4412 99 10	---	Decorative plywood	m^3	10%	-
4412 99 20	---	Tea chest panels, shooks whether or not packed in sets	m^3	10%	-
4412 99 30	---	Marine and aircraft plywood	m^3	10%	-
4412 99 40	---	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10%	-
4412 99 90	---	Other	m^3	10%	-
4413 00 00		**DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS,** OR PROFILE SHAPES	kg.	10%	-
4414		**WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS**	kg.	10%	-
4414 10 00	-	Of tropic wood	kg.	10%	-
4414 90 00	-	Other	kg.	10%	-
4415		**PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD**			
4415 10 00	-	Cases, boxes, crates, drums and similar packings; cable-drums	u	10%	-
4415 20 00	-	Pallets, box pallets and other load boards; pallet collars	u	10%	-
4416		**CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES**			
4416 00	-	*Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:*			
4416 00 10	---	Casks, barrels, vats and tubs	kg.	10%	-
4416 00 20	---	Other coopers' products	kg.	10%	-
	---	*Parts (of wood):*			
4416 00 91	----	Riven or sawn staves of wood not further prepared	kg.	10%	-
4416 00 99	----	Other	kg.	10%	-
4417 00 00		**TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD**	kg.	10%	-
4418		**BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES**			
	-	*Windows, french-windows and their frames:*			
4418 11 00	--	Of tropical wood	kg.	10%	-
4418 19 00	--	Other	kg.	10%	-

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	-	*Doors and their frames and thresholds:*			
4418 21	--	*Of tropical wood:*			
4418 21 10	---	Flush doors	kg.	10%	-
4418 21 20	---	Frames and thresholds of flush doors	kg.	10%	-
4418 21 90	---	Other	kg.	10%	-
4418 29	--	*Other:*			
4418 29 10	---	Flush doors			
4418 29 20	---	Frames and thresholds of flush doors	kg.	10%	-
4418 29 90	---	Other	kg.	10%	-
4418 30 00	-	Posts and beams other than products of sub-heading 4418 81 to 4418 89	kg.	10%	-
4418 40 00	-	Shuttering for concerete constructional work	kg.	10%	-
4418 50 00	-	Shingles and shakes	kg.	10%	-
	-	*Assembled flooring panels:*			
4418 73 00	- -	Of bamboo or with at least the top layer (wear layer) of bamboo	kg.	10%	-
4418 74 00	- -	Other, for mosaic floors	kg.	10%	-
4418 75 00	- -	Other, multilayer	kg.	10%	-
4418 79 00	- -	Other	kg.	10%	-
	-	*Engineered structural timber products:*			
4418 81 00	--	Glue-laminated timber (glulam)	kg.	10%	-
4418 82 00	--	Cross-laminated timber (CLT or X-lam)	kg.	10%	-
4418 83 00	--	I beams	kg.	10%	-
4418 89 00	--	Other	kg.	10%	-
	-	*Other:*			
4418 91 00	--	Of bamboo	kg.	10%	-
4418 92 00	--	Cellular wood panels	kg.	10%	-
4418 99 00	--	Other	kg.	10%	-
4419		**TABLEWARE AND KITCHENWARE, OF WOOD**			
	-	*Of bamboo:*			
4419 11 00	--	Bread boards, chopping boards and similar boards	kg.	10%	-
4419 12 00	--	Chopsticks	kg.	10%	-
4419 19 00	--	Other	kg.	10%	-
4419 20 00	-	of tropical wood	kg.	10%	-
4419 90	-	*Other:*			
4419 90 10	---	Bread boards, chopping boards and similar boards	kg.	10%	-
4419 90 20	---	Chopsticks	kg.	10%	-
4419 90 90	---	Other	kg.	10%	-
4420		**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**			
	-	*Statuettes and other ornaments, of wood:*			
4420 11 00	--	Of tropical wood	kg.	10%	-
44 20 19 00	--	Other	kg.	10%	-
4420 90	-	*Other :*			
4420 90 10	---	Wood marquetry and inlaid wood	kg.	10%	-
4420 90 90	---	Other	kg.	10%	-
4421		**OTHER ARTICLES OF WOOD**			
4421 10 00	-	Clothes hangers	kg.	10%	-
4421 20 00	-	Coffins	kg.	10%	-

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	-	*Other:*			
4421 91	--	*Of bamboo:*			
	---	*Spools, cops, bobbins, sewing thread reels and the like of turned wood:*			
4421 91 11	----	For cotton machinery	kg.	10%	-
4421 91 12	----	For jute machinery	kg.	10%	-
4421 91 13	----	For silk regenerated and synthetic fibre machinery	kg.	10%	-
4421 91 14	----	For other machinery	kg.	10%	-
4421 91 19	----	Other	kg.	10%	-
4421 91 20	---	Wood Paving Blocks	kg.	10%	-
4421 91 30	---	Match splints	kg.	10%	-
4421 91 40	---	Pencil slats	kg.	10%	-
4421 91 50	---	Parts of wood, namely oars, paddles and rudders for ships, boats and other similarfloating structures	kg.	10%	-
4421 91 60	---	Parts of domestic decorative articles used as tableware and kitchenware	kg.	10%	-
4421 91 70	---	Articles of densified wood not included or specified elsewhere	kg.	10%	-
4421 91 90	---	Other	kg.	10%	-
4421 99	--	*Other:*			
	---	*Spools, cops, bobbins, sewing thread reels and the like of turned wood:*			
4421 99 11	----	For cotton machinery	kg.	10%	-
4421 99 12	----	For jute machinery	kg.	10%	-
4421 99 13	----	For silk regenerated and synthetic fibre machinery	kg.	10%	-
4421 99 14	----	For other machinery	kg.	10%	-
4421 99 19	----	Other	kg.	10%	-
4421 99 20	---	Wood Paving Blocks	kg.	10%	-
4421 99 30	---	Match splints	kg.	10%	-
4421 99 40	---	Pencil slats	kg.	10%	-
4421 99 50	---	Parts of wood, namely oars, paddles and rudders for ships, boats and other similarfloating structures	kg.	10%	-
4421 99 60	---	Parts of domestic decorative articles used as tableware and kitchenware	kg.	10%	-
4421 99 70	---	Articles of densified wood not included or specified elsewhere	kg.	10%	-
4421 99 90	---	Other	kg.	10%	-

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CHAPTER 45

Cork and articles of cork

NOTE :

This Chapter does not cover :

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

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

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

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
4501		**NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK**			
4501 10 00	-	Natural cork, raw or simply prepared	kg.	10%	-
4501 90 00	-	Other	kg.	10%	-
4502 00 00		**NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)**	kg.	10%	-
4503		**ARTICLES OF NATURAL CORK**			
4503 10 00	-	Corks and stoppers	kg.	10%	-
4503 90	-	*Other :*			
4503 90 10	---	Shuttlecock cork bottom	kg.	10%	-
4503 90 90	---	Other	kg.	10%	-
4504		**AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK**			
4504 10	-	*Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs :*			
4504 10 10	---	Sheets	kg.	10%	-
4504 10 20	---	Slabs	kg.	10%	-
4504 10 90	---	Other	kg.	10%	-
4504 90 00	-	Other	kg.	10%	-

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CHAPTER 46

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

NOTES :

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

2. This Chapter does not cover:

(a) wall coverings of heading 4814;

(b) twine, cordage, ropes or cables, plaited or not (heading 5607);

(c) footwear or headgear or parts thereof of Chapter 64 or 65;

(d) vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

3. For the purposes of heading 4601, the expression ―plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands‖ means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4601	**PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS ; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS)**			
	- *Mats, matting and screens of vegetable materials :*			
4601 21 00	-- Of bamboo	kg.	10%	-
4601 22 00	-- Of rattan	kg.	10%	-
4601 29 00	-- Other	kg.	10%	-
	- Other			
4601 92 00	-- Of bamboo	kg.	10%	-
4601 93 00	-- Of rattan	kg.	10%	-
4601 94 00	-- Of other vegetable materials	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
4601 99 00	--	Other	kg.	10%	-
4602		**BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH**			
	-	*Of vegetable materials :*			
4602 11 00	--	Of bamboo	kg.	10%	-
4602 12 00	--	Of rattan	kg.	10%	-
4602 19	--	*Other :*	kg.	10%	-
	---	*Of palm leaves :*			
4602 19 11	----	Baskets	kg.	10%	-
4602 19 19	----	Other	kg.	10%	-
4602 19 90	---	Other	kg.	10%	-
4602 90 00	-	Other	kg.	10%	-

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SECTION X

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

CHAPTER 47

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

NOTE :

For the purposes of heading 4702, the expression ―chemical wood pulp, dissolving grades‖ means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
4701 00 00	MECHANICAL WOOD PULP	kg.	5%	-
4702 00 00	CHEMICAL WOOD PULP, DISSOLVING GRADES	kg.	5%	-
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES			
	- *Unbleached :*			
4703 11 00	-- Coniferous	kg .	5%	-
4703 19 00	-- Non-coniferous	kg.	5%	-
	- *Semi-bleached or bleached :*			
4703 21 00	-- Coniferous	kg.	5%	-
4703 29 00	-- Non-coniferous	kg.	5%	-
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES			
	- *Unbleached :*			
4704 11 00	-- Coniferous	kg.	5%	-
4704 19 00	-- Non-coniferous	kg.	5%	-
	- *Semi-bleached or bleached :*			
4704 21 00	-- Coniferous	kg.	5%	-
4704 29 00	-- Non-coniferous	kg	5%	-

(1)		(2)	(3)	(4)	(5)
4705 00 00		**WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES**	kg.	5%	-
4706		**PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL**			
4706 10 00	-	Cotton linters pulp	kg.	5%	-
4706 20 00	-	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg.	5%	-
4706 30 00	-	Other, of bamboo	kg.	5%	-
	-	*Other :*			
4706 91 00	--	Mechanical	kg.	5%	-
4706 92 00	--	Chemical	kg.	5%	-
4706 93 00	- -	Obtained by a combination of mechanical and chemical processes	kg.	5%	-
4707		**RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**			
4707 10 00	-	Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg.	10%	-
4707 20 00	-	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg.	10%	-
4707 30 00	-	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg.	10%	-
4707 90 00	-	Other, including unsorted waste and scrap	kg.	10%	-

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CHAPTER 48

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

NOTES :

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

2. This Chapter does not cover:

(a) articles of Chapter 30;

(b) stamping foils of heading 3212;

(c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 3401), or with polishes, creams or similar preparations (heading 3405);

(e) sensitised paper or paperboard of headings 3701 to 3704;

(f) paper impregnated with diagnostic or laboratory reagents (heading 3822);

(g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter consituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 4814 (Chapter 39);

(h) articles of heading 4202 (for example, travel goods);

(*ij*) articles of Chaper 46 (manufactures of plaiting material);

(k) paper yarn or textile articles of paper yarn (Section XI);

(l) articles of Chapter 64 or Chapter 65;

(m) abrasive paper or paperboard (heading 6805) or paper or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) metal foil backed with paper or paperboard (generally XIV or Section XV);

(o) articles of heading 9209;

(p) articles of Chapter 95 (for example, toys, games, sports requisites); or

(q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners].

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing , and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression ―newsprint‖ means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or vey lightly sized, having a surface roughness

Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2 and applies only to paper:

(a) in strips or rolls of a width exceeding 28 cm; or

(b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state

5. For the purposes of heading 4802, the expressions ―paper and paperboard, of a kind used for writing, printing or other graphic purposes‖ and ―non-perforated punch-cards and punch tape paper‖ mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2 ; or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m^2 ; or
2. coloured throughout the mass; or

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

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

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

(B) For paper or paperboard weighing more than 150 g/m^2 :

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

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

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

Heading 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

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

7. Except where the terms of the headings otherwise require, paper, paperboard , cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 4801 to 4811 are to be

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classified under that one of such headings which occurs last in numerical order in this Schedule.

8. Headings 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

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

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

9. For the purposes of heading 4814, the expression ―wall paper and similar wall coverings‖ applies only to :

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

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

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

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

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

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

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

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821 , paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 4804 11 and 4804 19, ―Kraft-liner‖ means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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Weight g/m²	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 4804 21 and 4804 29, ―sack kraft paper‖ means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

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

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

Weight g/m²	Minimum tear mN		Minium tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of sub-heading 4805 11, ―semi-chemical fluting paper‖ means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of a mechanical and chemical pulping processes, and having a CM_2T 30 (corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m at 50 % relative humidity at 23^0C.

4. Sub-heading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of a mechanical and chemical pulping processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23^0 C.

5. Sub-headings 4805 24 and 4805 25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g.

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6. For the purposes of sub-heading 4805 30, ―sulphite wrapping paper‖ means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m^2/g.

7. For the purposes of sub-heading 4810 22, ―light-weight coated paper‖ means paper, coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15 g/m^2 per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

"Supplementary Notes:

Nothwithstanding anything contained in Note 12, if paper and paper products of heading 4811, 4816 or 4820 are printed with any character, name, logo, motif or format, they shall remain classified under the respective headings as long as such products are intended to be used for futher printing or writing."

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
4801	- **NEWSPRINT, IN ROLLS OR SHEETS**			
4801 00	- *Newsprint, in rolls or sheets :*			
4801 00 10	--- Glazed	kg.	10%	-
4801 00 90	--- Other	kg.	10%	-
4802	**UNCOATED PAPER AND PAPERBOARD, OF A KIND USED F OR WRI TING, P RINTING OR O THER GRAP HIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND MADE PAPER AND PAPERBOARD**			
4802 10	- *Hand-made paper and paperboard :*			
4802 10 10	--- Paper	kg.	10%	-
4802 10 20	--- Paperboard	kg.	10%	-
4802 20	- *Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :*			
4802 20 10	--- Photographic base paper, uncoated	kg.	10%	-
4802 20 90	--- Other	kg.	10%	-
4802 40 00	- Wall paper base	kg.	10%	-
	- *Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :*			

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(1)		(2)	(3)	(4)	(5)
4802 54	--	*Weighing less than 40 g/m² :*			
4802 54 10	---	India Paper	kg.	10%	-
4802 54 20	---	Litho and offset paper	kg.	10%	-
4802 54 30	---	Duplicating paper	kg.	10%	-
4802 54 40	---	Airmail paper	kg.	10%	-
4802 54 50	---	Tissue paper	kg.	10%	-
4802 54 90	---	Other	kg.	10%	-
4802 55	--	*Weighing 40 g/m² or more but not more than 150 g/m², in rolls:*			
4802 55 10	---	Litho and offset paper	kg.	10%	-
4802 55 20	---	Drawing paper	kg.	10%	-
4802 55 30	---	Duplicating paper	kg.	10%	-
4802 55 40	---	Account book paper	kg.	10%	-
4802 55 50	---	Bank, bond and cheque paper	kg.	10%	-
4802 55 60	---	Currency note paper	kg.	10%	-
4802 55 70	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 55 90	---	Other	kg.	10%	-
4802 56	--	*Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :*			
4802 56 10	---	Litho and offset paper	kg.	10%	-
4802 56 20	---	Drawing paper	kg.	10%	-
4802 56 30	---	Duplicating paper	kg.	10%	-
4802 56 40	---	Account book paper	kg.	10%	-
4802 56 50	---	Bank, bond and cheque paper	kg.	10%	-
4802 56 60	---	Currency note paper	kg.	10%	-
4802 56 70	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 56 90	---	Other	kg.	10%	-
4802 57	--	*Other, weighing 40 g/m² or more but not more than 150 g/m² :*			
4802 57 10	---	Litho and offset paper	kg.	10%	-
4802 57 20	---	Drawing paper	kg.	10%	-
4802 57 30	---	Duplicating paper	kg.	10%	-
4802 57 40	---	Account book paper	kg.	10%	-
4802 57 50	---	Bank, bond and cheque paper	kg.	10%	-
4802 57 60	---	Currency note paper	kg.	10%	-
4802 57 70	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 57 90	---	Other	kg.	10%	-
4802 58	--	*Weighing more than 150 g/m² :*			
4802 58 10	---	Litho and offset paper	kg.	10%	-
4802 58 20	---	Drawing paper	kg.	10%	-
4802 58 30	---	Duplicating paper	kg.	10%	-
4802 58 40	---	Bank, bond and cheque paper	kg.	10%	-
4802 58 50	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 58 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :*			
4802 61	--	*In rolls :*			
4802 61 10	---	Drawing paper	kg.	10%	-
4802 61 20	---	Poster paper	kg.	10%	-
4802 61 30	---	Printing paper dyed or marbled in mass	kg.	10%	-
4802 61 40	---	Account book paper	kg.	10%	-
4802 61 50	---	Automatic data processing machine paper	kg.	10%	-
4802 61 60	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 61 90	---	Other	kg.	10%	-
4802 62	--	*In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :*			
4802 62 10	---	Drawing paper	kg.	10%	-
4802 62 20	---	Poster paper	kg.	10%	-
4802 62 30	---	Printing paper dyed or marbled in mass	kg.	10%	-
4802 62 40	---	Account book paper	kg.	10%	-
4802 62 50	---	Automatic data processing machine paper	kg.	10%	-
4802 62 60	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 62 90	---	Other	kg.	10%	-
4802 69	--	*Other :*			
4802 69 10	---	Drawing paper	kg.	10%	-
4802 69 20	---	Poster paper	kg.	10%	-
4802 69 30	---	Printing paper dyed or marbled in mass	kg.	10%	-
4802 69 40	---	Account book paper	kg.	10%	-
4802 69 50	---	Automatic data processing machine paper	kg.	10%	-
4802 69 60	---	Paper for security printing, currency paper, stamp paper	kg.	10%	-
4802 69 90	---	Other	kg.	10%	-
4803	-	**TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS**			
4803 00	-	*Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether*			

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(1)		(2)	(3)	(4)	(5)
		or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets :			
4803 00 10	---	In commercial sizerolls of a width 36 cm and above	kg.	10%	-
4803 00 90	---	Other	kg.	10%	-
4804		**UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803**			
	-	*Kraftliner :*			
4804 11 00	--	Unbleached	kg.	10%	-
4804 19 00	--	Other	kg.	10%	-
	-	*Sack kraft paper :*			
4804 21 00	--	Unbleached	kg.	10%	-
4804 29 00	--	Other	kg.	10%	-
	-	*Other kraft paper and paperboard weighing 150 g/m² or less:*			
4804 31 00	--	Unbleached	kg.	10%	-
4804 39 00	--	Other	kg.	10%	-
	-	*Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:*			
4804 41 00	--	Unbleached	kg.	10%	-
4804 42 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	10%	-
4804 49 00	--	Other	kg.	10%	-
	-	*Other kraft paper and paperboard weighing 225 g/m² or more :*			
4804 51 00	--	Unbleached	kg.	10%	-
4804 52 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg.	10%	-
4804 59 00	--	Other	kg.	10%	-
4805		**OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER**			
	-	*Fluting paper :*			
4805 11 00	--	Semi-chemical fluting paper	kg.	10%	-
4805 12 00	--	Straw fluting paper	kg.	10%	-
4805 19 00	--	Other	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
	- *Testliner (recycled liner board) :*			
4805 24 00	-- Weighing 150 g/m^2 or less	kg.	10%	-
4805 25 00	-- Weighing more than 150 g/m^2	kg.	10%	-
`4805 30 00	- Sulphite wrapping paper	kg.	10%	-
4805 40 00	- Filter paper and paperboard	kg.	10%	-
4805 50 00	- Felt paper and paperboard	kg.	10%	-
	- Other :			
4805 91 00	-- Weighing 150 g/m^2 or less	kg.	10%	-
4805 92 00	-- Weighing more than 150 g/m^2 but less than 225 g/m^2	kg.	10%	-
4805 93 00	-- Weighing 225 g/m^2 or more	kg.	10%	-
4806	**VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS**			
4806 10 00	- Vegetable parchment	kg.	10%	-
4806 20 00	- Greaseproof papers	kg.	10%	-
4806 30 00	- Tracing papers	kg.	10%	-
4806 40	- *Glassine and other glazed transparent or translucent papers :*			
4806 40 10	--- Glassine papers	kg.	10%	-
4806 40 90	--- Other	kg.	10%	-
4807	**COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS**			
4807 00	- *Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :*			
4807 00 10	--- Straw paper and other straw board, whether or not covered with paper other than straw paper	kg.	10%	-
4807 00 90	--- Other	kg.	10%	-
4808	**PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803**			

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(1)		(2)	(3)	(4)	(5)
4808 10 00	-	Corrugated paper and paperboard, whether or not perforated	kg.	10%	-
4808 40	-	*Kraft paper, creped or crinkled, whether or not embossed or Perforated:*			
4808 40 10	- - -	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 40 90	- - -	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg.	10%	-
4808 90 00	-	Other	kg.	10%	-
4809		**CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS**			
4809 20 00	-	Self-copy paper	kg.	10%	-
4809 90 00	-	Other	kg.	10%	-
4810		**PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE - COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE**			
	-	*Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :*			
4810 13	--	*In rolls :*			
4810 13 10	---	Imitation art paper	kg.	10%	-
4810 13 20	---	Art paper	kg.	10%	-
4810 13 30	---	Chrome paper or paperboard	kg.	10%	-
4810 13 90	---	Other	kg.	10%	-
4810 14	--	*In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :*			
4810 14 10	---	Imitation art paper	kg.	10%	-
4810 14 20	---	Art paper	kg.	10%	-
4810 14 30	---	Chrome paper or paperboard	kg.	10%	-
4810 14 90	---	Other	kg.	10%	-
4810 19	--	*Other :*			

(1)		(2)	(3)	(4)	(5)
4810 19 10	---	Imitation art paper	kg.	10%	-
4810 19 20	---	Art paper	kg.	10%	-
4810 19 30	---	Chrome paper or paperboard	kg.	10%	-
4810 19 90	---	Other	kg.	10%	-
	-	*Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :*			
4810 22 00	--	Light-weight coated paper	kg.	10%	-
4810 29 00	--	Other	kg.	10%	-
	-	*Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :*			
4810 31 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	kg.	10%	-
4810 32 00	--	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	kg.	10%	-
4810 39	--	*Other :*			
4810 39 10	---	Insulating paper	kg.	10%	-
4810 39 20	---	Electric insulating press board	kg.	10%	-
4810 39 30	---	Insulation boards (homogenous)	kg.	10%	-
4810 39 90	---	Other	kg.	10%	-
	-	*Other paper and paperboard :*			
4810 92 00	--	Multi-ply	kg.	10%	-
4810 99 00	--	Other	kg.	10%	-
4811		**PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810**			
4811 10 00	-	Tarred, bituminised or asphalted paper and paperboard	kg.	10%	-
	-	*Gummed or adhesive paper and paperboard:*			
4811 41 00	--	Self-adhesive	kg.	10%	-
4811 49 00	--	Other	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
	-	*Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) :*			
4811 51	- -	*Bleached weighing more than 150 g/m²:*			
4811 51 10	- - -	Aseptic packaging paper	kg.	10%	-
4811 51 90	- - -	Other	kg.	10%	-
4811 59	- -	*Other:*			
4811 59 10	- - -	Aseptic packaging paper	kg.	10%	-
4811 59 90	- - -	Other	kg.	10%	-
4811 60 00	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	kg.	10%	-
4811 90	-	*Other paper, paperboard, cellulose wadding and webs of cellulose fibres :*			
	---	*Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board :*			
4811 90 11	----	Handmade paper and paperboard, rules, lined or squared but not otherwise printed	kg.	10%	-
4811 90 12	----	Chromo and art paper, coated	kg.	10%	-
4811 90 13	----	Building board of paper or pulp, impregnated	kg.	10%	-
4811 90 14	----	Chromo board	kg.	10%	-
4811 90 15	----	Raw base paper for sensitising, coated	kg.	10%	-
4811 90 16	----	Surface marbled paper	kg.	10%	-
4811 90 17	----	Leather board and imitation leather board	kg.	10%	-
4811 90 18	----	Matrix board	kg.	10%	-
	---	*Other :*			
4811 90 91	----	Grape guard paper	kg.	10%	-
4811 90 93	----	Thermal paper for fax machines	kg.	10%	-
4811 90 94	----	Thermal paper in jumbo rolls (of size 1 m and above in width and 5,000 m and above in length)	kg.	10%	-
4811 90 95	----	Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5,000 m in length)	kg.	10%	-
4811 90 96	----	Thermal paper in rolls of size less than 1 m in width	kg.	10%	-
4811 90 99	----	Other	kg.	10%	-
4812 00 00		**FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP**	kg.	10%	-
4813		**CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES**			
4813 10 00	-	In the form of booklets or tubes	kg.	10%	-
4813 20 00	-	In rolls of a width not exceeding 5 cm	kg.	10%	-
4813 90	-	*Other :*			
4813 90 10	---	Cigarette paper in bulk, or in sheets	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
4813 90 90	---	Other	kg.	10%	-
4814		**WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER**			
4814 20 00	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed,coloured, design-printed or otherwise decorated layer of plastics	kg.	10%	-
4814 90 00	-	Other	kg.	10%	-
4816		**CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES**			
4816 20	-	*Self-copy paper :*			
4816 20 10	---	Duplicating paper, cut to size	kg.	10%	-
4816 20 20	---	Paper for fax machine	kg.	10%	-
4816 20 90	---	Other	kg.	10%	-
4816 90	-	*Other :*			
4816 90 10	---	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	kg.	10%	-
4816 90 20	---	Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg.	10%	-
4816 90 90	---	Other	kg.	10%	-
4817		**ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY**			
4817 10 00	-	Envelopes	kg.	10%	-
4817 20 00	-	Letter cards, plain postcards and correspondence cards	kg.	10%	-
4817 30	-	*Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:*			
4817 30 10	---	Writing blocks	kg.	10%	-
4817 30 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
4818		**TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES**			
4818 10 00	-	Toilet paper	kg.	10%	-
4818 20 00	-	Handkerchiefs, cleansing or facial tissues and towels	kg.	10%	-
4818 30 00	-	Tablecloths and serviettes	kg.	10%	-
4818 50 00	-	Articles of apparel and clothing accessories	kg.	10%	-
4818 90 00	-	Other	kg.	10%	-
4819		**CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE**			
4819 10	-	*Cartons, boxes and cases, of corrugated paper or paperboard :*			
4819 10 10	---	Boxes	kg.	10%	-
4819 10 90	---	Other	kg.	10%	-
4819 20	-	*Folding cartons, boxes and cases, of non-corrugated paper and paperboard :*			
4819 20 10	---	Cartons, boxes, cases, intended for the packing of match sticks	kg.	10%	-
4819 20 20	---	Boxes	kg.	10%	-
4819 20 90	---	Other	kg.	10%	-
4819 30 00	-	Sacks and bags, having a base of a width of 40 cm or more	kg.	10%	-
4819 40 00	-	Other sacks and bags, including cones	kg.	10%	-
4819 50	-	*Other packing containers, including record sleeves :*			
4819 50 10	---	Made of corrugated paper or paperboard	kg.	10%	-
4819 50 90	---	Other	kg.	10%	-
4819 60 00	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg.	10%	-
4820		**REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS,**			

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(1)		(2)	(3)	(4)	(5)
		MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPE RBOARD; ALBUM S F OR SAM P LES OR F OR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD			
4820 10	-	*Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles :*			
4820 10 10	---	Registers, account books	kg.	10%	-
4820 10 20	---	Letter pads	kg.	10%	-
4820 10 90	---	Other	kg.	10%	-
4820 20 00	-	Exercise books	kg.	10%	-
4820 30 00	-	Binders (other than book covers), folders and file covers	kg.	10%	-
4820 40 00	-	Manifold business forms and interleaved carbon sets	kg.	10%	-
4820 50 00	-	Albums for samples or for collections	kg.	10%	-
4820 90	-	*Other :*			
4820 90 10	---	Blotting papers cut to size	kg.	10%	-
4820 90 90	---	Other	kg.	10%	-
4821		**PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED**			
4821 10	-	*Printed :*			
4821 10 10	---	Paper tags	kg.	10%	-
4821 10 20	---	Labels	kg.	10%	-
4821 10 90	---	Other	kg.	10%	-
4821 90	-	*Other :*			
4821 90 10	---	Labels	kg.	10%	-
4821 90 90	---	Other	kg.	10%	-
4822		**BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)**			
4822 10 00	-	Of a kind used for winding textile yarn	kg.	10%	-
4822 90	-	*Other :*			
4822 90 10	---	Paper tubes	kg.	10%	-
4822 90 90	---	Other	kg.	10%	-
4823		**OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPERPULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS**			

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(1)		(2)	(3)	(4)	(5)
4823 20 00	-	Filter paper and paperboard	kg.	10%	-
4823 40 00	-	Rolls, sheets and dials, printed for self-recording apparatus	kg.	10%	-
	-	*Trays. dishes, plates, cups and the like,of paperor paperboard:*			
4823 61 00	--	Of bamboo	kg.	10%	-
4823 69 00	--	Other	kg.	10%	-
4823 70	-	*Moulded or pressed article of paper pulp* **:**			
4823 70 10	---	Paper pulp moulded trays	kg.	10%	-
4823 70 20	---	Wood pulp board	kg.	10%	-
4823 70 30	---	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	kg.	10%	-
4823 70 90	---	Other	kg.	10%	-
4823 90	-	*Other* **:**			
	---	*Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paper-board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, contain-ing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates* **:**			
4823 90 11	----	Braille paper	kg.	10%	-
4823 90 12	----	Cellulose in sole board or sheet	kg.	10%	-
4823 90 13	----	Packing and wrapping paper	kg.	10%	-
4823 90 14	----	Paper for cigarette filter tips	kg.	10%	-
4823 90 15	----	Paper cone for loud speaker	kg.	10%	-
4823 90 16	----	Patterns made of papers for leather footwear, leather garments and goods	kg.	10%	-
4823 90 17	----	Patterns made of paper for articles of apparel and clothing accessories	kg.	10%	-
4823 90 18	----	Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	kg.	10%	-
4823 90 19	----	Decorative laminates	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
	---	*Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like* **:**			
4823 90 21	----	Pre-punched cards	kg.	10%	-
4823 90 22	----	Monotype and newstape paper in strips with perforated edges, not exceeding 15cmin width	kg.	10%	-
4823 90 23	----	Typewriting paper cut to size	kg.	10%	-
4823 90 30	---	Plain or embossed seals made of paper, laminated paper or paper gaskets	kg.	10%	-
4823 90 90	---	Other	kg.	20%	-

Note: Cellophane Transparent Film (also known as Cellophane Transparent paper) - Attracts ADD vide notification 94/2006-Cus. dt. 7.9.2006 Ch.39.

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CHAPTER 49

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

NOTES :

1. This Chapter does not cover :

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

(b) maps, plans or globes, in relief, whether or not printed (heading 9023) ;

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

(d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97.

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

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 4901, whether or not containing advertising material.

4. Heading 4901 also covers :

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

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

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

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 4911.

5. Subject to Note 3 to this Chapter, heading 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 4911.

6. For the purposes of heading 4903, the expression ―children‘s picture books‖ means books for children in which the pictures form the principal interest and the text is subsidiary.

SUPPLEMENTARY NOTES :

For the purposes of tariff item 4907 00 30, ―Information Technology software‖ means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
4901		**PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS**			
4901 10	-	*In single sheets, whether or not folded :*			
4901 10 10	---	Printed books	u	10%	-
4901 10 20	---	Pamphlets, booklets, brochures, leaflets and similar printed matter	u	10%	-
	-	*Other :*			
4901 91 00	--	Dictionaries and encyclopaedias, and serial instalments thereof	u	10%	-
4901 99 00	--	Other	u	10%	-
4902		**NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL**			
4902 10	-	*Appearing at least four times a week :*			
4902 10 10	---	Newspapers	kg.	Free	-
4902 10 20	---	Journals and periodicals	kg.	Free	-
4902 90	-	*Other :*			
4902 90 10	---	Newspapers	kg.	Free	-
4902 90 20	---	Journals and periodicals	kg.	Free	-
4903	-	**CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS**			
4903 00	-	*Children's picture, drawing or colouring books :*			
4903 00 10	---	Picture books	kg.	10%	-
4903 00 20	---	Drawing or colouring books	kg.	10%	-
4904 00 00		**MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED**	kg.	Free	-
4905		**MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED**			
4905 20 00	-	In book form	kg.	Free	-
4905 90	-	*Other :*			
4905 90 10	---	Geographical, hydrological, astronomical maps or charts	kg.	Free	-
4905 90 20	---	Globe	kg.	Free	-
4905 90 90	---	Other	kg.	Free	-

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(1)		(2)	(3)	(4)	(5)
4906 00 00		**PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING**	kg.	10%	-
4907		**UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNIZED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE**			
4907 00	-	*Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :*			
4907 00 10	---	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value	kg.	10%	-
4907 00 20	---	Bank notes	kg.	10%	-
4907 00 30	---	Documents of title conveying the right to use Information Technology software	kg.	10%	-
4907 00 90	---	Other	kg.	10%	-
4908		**TRANSFERS (DECALCOMANIAS)**			
4908 10 00	-	Transfers (decalcomanias), vitrifiable	kg.	10%	-
4908 90 00	-	Other	kg.	10%	-
4909		**PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS**			
4909 00	-	*Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings :*			
4909 00 10	---	**GREETING OR WEDDING CARDS**	u	10%	-
4909 00 90	---	Other	u	10%	-

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(1)		(2)	(3)	(4)	(5)
4910		**CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS**			
4910 00	-	*Calendars of any kind, printed, including calendar blocks :*			
4910 00 10	---	Advertising calendar	u	10%	-
4910 00 90	---	Other	u	10%	-
4911		**OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS**			
4911 10	-	*Trade advertising material, commercial catalogues and the like :*			
4911 10 10	---	Posters, printed	kg.	10%	-
4911 10 20	---	Commercial catalogues	kg.	10%	-
4911 10 30	---	Printed inlay cards	kg.	10%	-
4911 10 90	---	Other	kg.	10%	-
	-	*Other :*			
4911 91 00	--	Pictures, designs and photographs	kg.	10%	-
4911 99	--	*Other :*			
4911 99 10	---	Hard copy (printed) of computer software	kg.	10%	-
4911 99 20	---	Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	kg.	10%	-
4911 99 90	---	Other	kg.	10%	-

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES :

1. This Section does not cover :

(a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0511);

(b) human hair or articles of human hair (heading 0501, 6703 or 6704), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 5911);

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

(d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;

(e) articles of heading 3005 or 3006; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;

(f) sensitised textiles of headings 3701 to 3704;

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

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

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

(k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;

(l) articles of textile materials of heading 4201 or 4202;

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

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

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

(p) goods of Chapter 67;

(q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;

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

(s) articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);

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

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

(v) articles of Chapter 97.

2. (*A*) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consistingwholly of that one textile material which predominates by weight over any other single textile materilas.

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

(B) For the purposes of the above rule :

(a) gimped horsehair yarn (heading 5110) and metallised yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

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

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

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

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

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

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

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

(c) of true hemp or flax :

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

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

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

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

(f) reinforced with metal thread.

(B) Exceptions :

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

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

(c) silk worm gut of heading 5006, and monofilaments of Chapter 54;

(d) metallised yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph (*A*) (*f*) above; and

(e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

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

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

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

(ii) 125g in other cases;

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

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

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

(iii) 500g in other cases;

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

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

(ii) 125g in other cases;

(B) Exceptions :

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

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

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

(b) multiple (folded) or cabled yarn, unbleached :

(i) of silk or waste silk, however put up; or

(ii) of other textile material except wool or fine animal hair, in hanks or skeins;

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

(d) single, multiple (folded) or cabled yarn of any textile material :

(i) in cross-reeled hanks or skeins; or

(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 5204, 5401 and 5508, the expression ―sewing thread‖ means multiple (folded) or cabled yarn :

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

(b) dressed for use as sewing thread; and

(c) with a final ―Z‖ twist.

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

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

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multiple (folded) or cabled yarn of nylon or other polyamides,

or of polyesters.....53 cN/texsingle, multiple (folded) or

cabled yarn of viscose rayon .....27 cN/tex

7. For the purposes of this Section, the expression ―made up‖ means:

(a) cut otherwise than into squares or rectangles;

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

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

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

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

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

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

8. For the purposes of Chapters 50 to 60:

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

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

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

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

11. For the purposes of this Section, the expression ―impregnated‖ includes ―dipped‖.

12. For the purposes of this Section, the expression ―polyamides‖ includes ―aramids‖.

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

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression ―textile garments‖ means garments of headings 6101 to 6114 and headings 6201 to 6211.

15. Subject to Note 1 of Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this section.

SECTION-XI **CHAPTER-50**

SUB-HEADING NOTES :

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

(a) UNBLEACHED YARN

Yarn which :

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

(ii) is of indeterminate colour (—grey yarn‖), manufactured from garneted stock.

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

(b) BLEACHED YARN

Yarn which :

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

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

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

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(c) COLOURED (DYED OR PRINTED) YARN

Yarn which :

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

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

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

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

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

(d) UNBLEACHED WOVEN FABRIC

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

(e) BLEACHED WOVEN FABRIC

Woven fabric which :

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

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) DYED WOVEN FABRIC

Woven fabric which :

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

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

(g) WOVEN FABRIC OF YARNS OF DIFFERENT COLOURS

Woven fabric (other than printed woven fabric) which:

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

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

(iii) consists of marl or mixture yarns.

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

(h) PRINTED WOVEN FABRIC

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

(The following are also regarded as printed woven fabrics:

Woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

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

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

(*ij*) PLAIN WEAVE

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

2. (*A*) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

(B) For the application of this rule:

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

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

(c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Supplementary Note:

1. In this Section, reference to any standard of the Bureau of Indian Standards or ASTM International refers to the last published version of that standard.

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CHAPTER 50

Silk

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
5001 00 00		**SILK-WORM COCOONS SUITABLE FOR REELING**	kg.	30%	-
5002		**RAW SILK (NOT THROWN)**			
5002 00	-	*Raw silk (not thrown) :*			
5002 00 10	---	Mulberry raw silk	kg.	15%	-
5002 00 20	---	Mulberry dupion silk	kg.	15%	-
5002 00 30	---	Non-mulberry silk	kg.	15%	-
5003		**SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)**			
5003 00	-	*Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):*			
5003 00 10	---	Mulberry silk waste	kg.	15%	-
5003 00 20	---	Tussar silk waste	kg.	15%	-
5003 00 30	---	Eri waste	kg.	15%	-
5003 00 40	---	Munga waste	kg.	15%	-
5003 00 90	---	Other	kg.	15%	-
5004		**SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE**			
5004 00	-	*Silk yarn (other than yarn spun from silk waste) not put up for retail sale :*			
5004 00 10	---	100% mulberry dupion silk yarn	kg.	15%	-
5004 00 90	---	Other	kg.	15%	-
5005		**YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE**			
5005 00	-	*Yarn spun from silk waste, not put up for retail sale :*			
	---	*Containing 85% or more by weight of silk waste :*			
5005 00 11	----	Other than noil silk	kg.	15%	-
5005 00 12	----	From noil silk	kg.	15%	-
	---	*Containing less than 85% by weight of silk :*			
5005 00 21	----	Other than noil silk	kg.	15%	-
5005 00 22	----	From noil silk	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
5006		**SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT**			
5006 00	-	*Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut :*			
	---	*Silk yarn* **:**			
5006 00 11	----	Silk embroidery thread	kg.	15%	-
5006 00 19	----	Other	kg.	15%	-
	---	*Yarn spun from silk waste containing* 85*% or more by weight of silk* **:**			
5006 00 21	----	Silk embroidery thread	kg.	15%	-
5006 00 29	----	Other	kg.	15%	-
	---	*Yarn spun from silk waste containing* 85*% or less by weight of silk* **:**			
5006 00 31	----	Spun from silk waste other than noil silk	kg.	15%	-
5006 00 32	----	Yarn spun from noil silk	kg.	15%	-
5006 00 33	----	Silk embroidery thread	kg.	15%	-
5006 00 39	----	Other	kg.	15%	-
5006 00 90	---	Other	kg.	15%	
5007		**WOVEN FABRICS OF SILK OR OF SILK WASTE**			
5007 10 00	-	Fabrics of noil silk	m^2	20%	-
5007 20	-	*Other fabrics, containing* 85*% or more by weight of silk or of silk waste other than noil silk* **:**			
5007 20 10	---	Sarees	m^2	20%	-
5007 20 90	---	Other	m^2	20%	
5007 90	-	Other			
5007 90 10	---	Of Handloom woven	m^2	20%	-
5007 90 90	---	Other fabrics	m^2	20%	-

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CHAPTER 51

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

NOTE :

Throughout this Schedule :

(a) —wool‖ means the natural fibre grown by sheep or lambs;

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

(c) —coarse animal hair‖ means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (heading 0511).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5101	**WOOL, NOT CARDED OR COMBED :**			
	- *Greasy, including fleece-washed wool :*			
5101 11 00	-- Shorn wool	kg.	2.5%	-
5101 19 00	-- Other	kg.	2.5%	-
	- *Degreased, not carbonised :*			
5101 21 00	-- Shorn wool	kg.	2.5%	-
5101 29 00	-- Other	kg.	2.5%	-
5101 30 00	- Carbonised	kg.	2.5%	-
5102	**FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED**			
	- *Fine animal hair :*			
5102 11	-- *Of Kashmir (cashmere) goats :*			
5102 11 10	--- Marine Angora	kg.	5%	-
5102 11 90	--- Other	kg.	5%	-
5102 19	-- *Other :*			
5102 19 10	--- Marine Angora	kg.	5%	-
5102 19 90	--- Other	kg.	5%	-
5102 20	- *Coarse animal hair :*			
5102 20 10	--- Goat hair (other than Angora)	kg.	5%	-
5102 20 90	--- Other (excluding pig and boar bristles)	kg.	5%	-
5103	**WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK**			
5103 10	- *Noils of wool or of fine animal hair :*			
5103 10 10	--- Noils of wool	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
5103 10 90	---	Other	kg.	10%	-
5103 20	-	*Other waste of wool or of fine animal hair :*			
5103 20 10	---	Waste of sheep's and lamb's wool	kg.	5%	-
5103 20 20	---	Yarn waste	kg.	5%	-
5103 20 90	---	Other	kg.	5%	-
5103 30 00	-	Waste of coarse animal hair	kg.	10%	-
5104		**GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR**			
5104 00	-	*Garnetted stock of wool or of fine or coarse animal hair :*			
5104 00 10	---	Shoddy wool	kg.	10%	-
5104 00 90	---	Other	kg.	10%	-
5105		**WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)**			
5105 10 00	-	Carded wool	kg.	10%	-
	-	*Wool tops and other combed wool :*			
5105 21 00	--	Combed wool in fragments	kg.	10%	-
5105 29	--	*Other :*			
5105 29 10	---	Wool tops	kg.	2.5%	-
5105 29 90	---	Other	kg.	10%	-
	-	*Fine animal hair, carded or combed :*			
5105 31 00	--	Of Kashmir (cashmere) goats	kg.	10%	-
5105 39 00	--	Other	kg.	10%	-
5105 40 00	-	Coarse animal hair, carded or combed	kg.	10%	-
5106		**YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE**			
5106 10	-	*Containing 85% or more by weight of wool :*			
5106 10 10	---	Shoddy woollen yarn	kg.	10%	-
5106 10 20	---	Munga woollen yarn	kg.	10%	-
5106 10 90	---	Other	kg.	10%	-
5106 20	-	*Containing less than 85% by weight of wool :*			
5106 20 10	---	Shoddy woollen yarn	kg.	10%	-
5106 20 20	---	Munga woollen yarn	kg.	10%	-
5106 20 90	---	Other	kg.	10%	-
5107		**YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE**			
5107 10	-	CONTAINING *85%* OR MORE BY WEIGHT OF WOOL :			
5107 10 10	---	Worsted hosiery yarn	kg.	10%	-
5107 10 20	---	Worsted knitted yarn	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
5107 10 30	---	Worsted weaving yarn	kg.	10%	-
5107 10 40	---	Woollen carpet yarn	kg.	10%	-
5107 10 90	---	Other	kg.	10%	-
5107 20	-	*Containing less than* 85*% by weight of wool* **:**			
5107 20 10	---	Worsted hosiery yarn	kg.	10%	-
5107 20 20	---	Worsted knitted yarn	kg.	10%	-
5107 20 30	---	Worsted weaving yarn	kg.	10%	-
5107 20 40	---	Woollen carpet yarn	kg.	10%	-
5107 20 90	---	Other	kg.	10%	-
5108		**YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE**			
5108 10 00	-	Carded	kg.	10%	-
5108 20 00	-	Combed	kg.	10%	-
5109		**YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE**			
5109 10	-	*Containing* 85*% or more by weight of wool or of fine animal hair* **:**			
5109 10 10	---	Hoisery wool	kg.	10%	-
5109 10 90	---	Other	kg.	10%	-
5109 90 00	-	Other	kg.	10%	-
5110		**YARN OF COARSE ANIMAL HAIR OR OF HORSE HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE**			
5110 00	-	*Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale* **:**			
5110 00 10	---	Put up for retail sale	kg.	10%	-
5110 00 20	---	Other	kg.	10%	-
5111		**WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR**			
	-	*Containing* 85*% or more by weight of wool or of fine animal hair* **:**			
5111 11	--	*Of a weight not exceeding 300 g/* m^2 **:**			
5111 11 10	---	Unbleached	m^2	10% or Rs. 115 per sq. m. whichever is higher	-
5111 11 20	---	Bleached	m^2	10% or Rs. 115 per sq. m.	-
5111 11 30	---	Dyed	m^2	10% or Rs. 115 per sq. m.	-
5111 11 40	---	Printed	m^2	10% or Rs. 115 per sq. m.	-

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(1)		(2)	(3)	(4)	(5)
				whichever is higher	
5111 11 90	---	Other	m^2	10% or Rs. 115 per sq. m. whichever is higher	-
5111 19 10	---	Unbleached	m^2	10% or Rs. 125 per sq. m. whichever is higher	-
5111 19 20	---	Bleached	m^2	10% or Rs. 125 per sq. m. whichever is higher	-
5111 19 30	---	Dyed	m^2	10% or Rs. 125 per sq. m. whichever is higher	-
5111 19 40	---	Printed	m^2	10% or Rs. 125 per sq. m. whichever is higher	-
5111 19 90	---	Other	m^2	10% or Rs. 125 per sq. m. whichever is higher	-
5111 20	-	*Other, mixed mainly or solely with man-made filaments* **:**			
5111 20 10	---	Unbleached	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 20 20	---	Bleached	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 20 30	---	Dyed	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 20 40	---	Printed	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 20 90	---	Other	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 30	-	*Other, mixed mainly or solely with man-made staple fibres* **:**			
5111 30 10	---	Unbleached	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 30 20	---	Bleached	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 30 30	---	Dyed	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 30 40	---	Printed	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 30 90	---	Other	m^2	10% or Rs. 65 per sq. m. whichever is higher	-
5111 90 10	---	Unbleached	m^2	10% or Rs. 75 per sq. m. whichever is higher	-
5111 90 20	---	Bleached	m^2	10% or Rs. 75 per sq. m. whichever is higher	-
5111 90 30	---	Dyed	m^2	10% or Rs. 75 per sq. m.	-

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(1)		(2)	(3)	(4)	(5)
				whichever is higher	
5111 90 40	---	Printed	m^2	10% or Rs. 75 per sq. m. whichever is higher	-
5111 90 90	---	Other	m^2	10% or Rs. 75 per sq. m. whichever is higher	-
5112		**WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR**			
	-	*Containing* 85*% or more by weight of wool or of fine animal hair* ***:***			
5112 11	--	*Of a weight not exceeding 200 g/m^2* :			
5112 11 10	---	Unbleached	m^2	10% or Rs. 105 per sq. m. whichever is higher	-
5112 11 20	---	Bleached	m^2	10% or Rs. 105 per sq. m. whichever is higher	-
5112 11 30	---	Dyed	m^2	10% or Rs. 105 per sq. m. whichever is higher	-
5112 11 40	---	Printed	m^2	10% or Rs. 105 per sq. m. whichever is higher	-
5112 11 90	---	Other	m^2	10% or Rs. 105 per sq. m. whichever is higher	-
5112 19	--	*Other :*			
5112 19 10	---	Unbleached	m^2	10% or Rs. 130 per sq. m. whichever is higher	-
5112 19 20	---	Bleached	m^2	10% or Rs. 130 per sq. m. whichever is higher	-
5112 19 30	---	Dyed	m^2	10% or Rs. 130 per sq. m. whichever is higher	-
5112 19 40	---	Printed	m^2	10% or Rs. 130 per sq. m. whichever is higher	-
5112 19 90	---	Other	m^2	10% or Rs. 130 per sq. m. whichever is higher	-
5112 20	-	*Other, mixed mainly or solely with man-made filaments :*			
5112 20 10	---	Unbleached	m^2	10% or Rs. 70 per sq. m. whichever is higher	-
5112 20 20	---	Bleached	m^2	10% or Rs. 70 per sq. m. whichever is higher	-
5112 20 30	---	Dyed	m^2	10% or Rs. 70 per sq. m. whichever is higher	-
5112 20 40	---	Printed	m^2	10% or Rs. 70 per sq. m. whichever is higher	-
5112 20 90	---	Other	m^2	10% or Rs. 70 per sq. m. whichever is higher	-
5112 30	-	*Other, mixed mainly or solely with*			

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(1)		(2)	(3)	(4)	(5)
		man-made staple fibres :			
5112 30 10	---	Unbleached	m^2	10% or Rs. 90 per sq. m. whichever is higher	-
5112 30 20	---	Bleached	m^2	10% or Rs. 90 per sq. m.	-
5112 30 30	---	Dyed	m^2	10% or Rs. 90 per sq. m.	-
5112 30 40	---	Printed	m^2	10% or Rs. 90 per sq. m.	-
5112 30 90	---	Other	m^2	10% or Rs. 90 per sq. m.	-
5112 90	-	*Other :*			
5112 90 10	---	Unbleached	m^2	10% or Rs. 115 per sq. m. whichever is higher	-
5112 90 20	---	Bleached	m^2	10% or Rs. 115 per sq. m.	-
5112 90 30	---	Dyed	m^2	10% or Rs. 115 per sq. m.	-
5112 90 40	---	Printed	m^2	10% or Rs. 115 per sq. m.	-
5112 90 50	---	Of Handloom	m^2	10% or Rs. 115 per sq. m.	-
5112 90 90	---	Other	m^2	10% or Rs. 115 per sq. m. whichever is higher	-
5113	-	**WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSE HAIR**			
5113 00	-	*Woven fabrics of coarse animal hair or of horse hair :*			
5113 00 10	---	Unbleached	m^2	10% or Rs. 60 per sq. m. 10% or Rs. 60 per sq. m.	-
5113 00 20	---	Bleached	m^2	10% or Rs. 60 per sq. m. 10% or Rs. 60 per sq. m.	-
5113 00 30	---	Dyed	m^2	10% or Rs. 60 per sq. m. 10% or Rs. 60 per sq. m.	-
5113 00 40	---	Printed	m^2	10% or Rs. 60 per sq. m. 10% or Rs. 60 per sq. m.	-
5113 00 90	---	Other	m^2	10% or Rs. 60 per sq. m. 10% or Rs. 60 per sq. m.	-

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CHAPTER 52

Cotton

SUB-HEADING NOTE:

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For the purposes of sub-headings 5209 42 and 5211 42, the expression –denim‖ means fabrics of yarns of different colours, of 3 – thread or 4 – thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
5201		**COTTON, NOT CARDED OR COMBED**			
5201 00	-	Cotton, not carded or combed :			
	---	Indian cotton :			
5201 00 11	----	Bengal deshi	kg.	5%	-
5201 00 12	----	Indian cotton of staple lengths 20.5 mm (25/32") and below (e. g. oomras, yellow picking, Assam comillas)	kg.	5%	-
5201 00 13	----	Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	kg.	5%	-
5201 00 14	----	Indian cotton of staple length over 24.5 mm (31/32‖) to 28 mm	kg.	5%	-
5201 00 15	----	Indian cotton of staple length 28.5 mm (14/32‖) and above but below 34.5 mm	kg.	5%	-
5201 00 19	----	Indian cotton of all staple length 34.5 mm and above (112/32‖)	kg.	5%	-
	---	*Other :*			
5201 00 21	----	Of staple length not exceeding 20.0 mm	kg.	5%	-
5201 00 22	----	Of staple length exceeding 20.0 mm but not exceeding 24.5 mm	kg.	5%	-
5201 00 23	----	Of staple length exceeding 24.5 mm but not exceeding 27.0 mm	kg.	5%	-
5201 00 24	----	Of staple length exceeding 27.0 mm but not exceeding 32.0 mm	kg.	5%	-
5201 00 25	----	Of staple length exceeding 32.0 mm	kg.	5%	-
5202		**COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)**			
5202 10 00	-	Yarn waste (including thread waste)	kg.	10%	-
	-	Other :			
5202 91 00	--	Garnetted stock	kg.	10%	-
5202 99 00	--	Other	kg.	10%	
5203 00 00		**COTTON, CARDED OR COMBED**	kg.	30%	-
5204		**COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE**			
	-	*Not put up for retail sale :*			
5204 11	--	Containing 85% or more by weight of cotton :			
5204 11 10	---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	10%	-
5204 11 20	---	Cotton thread, darning	kg.	10%	-
5204 11 30	---	Embroidery cotton thread	kg.	10%	-
5204 11 40	---	Cotton sewing thread, not containing any	kg.	10%	-

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		synthetic staple fibre			
5204 11 90	---	Other	kg.	10%	-
5204 19 00	--	Other	kg.	10%	-
5204 20	-	Put up for retail sale :			
5204 20 10	---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	10%	-
5204 20 20	---	Cotton thread, darning	kg.	10%	-
5204 20 30	---	Embroidery cotton thread	kg.	10%	-
5204 20 40	---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	10%	-
5204 20 90	---	Other	kg.	10%	-
5205		**COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE**			
	-	Single yarn, of uncombed fibres :			
5205 11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :			
5205 11 10	---	Grey	kg.	10%	-
5205 11 20	---	Bleached	kg.	10%	-
5205 11 30	---	Dyed	kg.	10%	-
5205 11 90	---	Other	kg.	10%	-
5205 12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :			
5205 12 10	---	Grey	kg.	10%	-
5205 12 20	---	Bleached	kg.	10%	-
5205 12 30	---	Dyed	kg.	10%	-
5205 12 90	---	Other	kg.	10%	-
5205 13	--	Measuring less than 232.56 decitex but not less than 192 .31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :			
5205 13 10	---	Grey	kg.	10%	-
5205 13 20	---	Bleached	kg.	10%	-
5205 13 30	---	Dyed	kg.	10%	-
5205 13 90	---	Other	kg.	10%	-
5205 14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :			

IndiaCode

(1)		(2)	(3)	(4)	(5)
5205 14 10	---	Grey	kg.	10%	-
5205 14 20	---	Bleached	kg.	10%	-
5205 14 30	---	Dyed	kg.	10%	-
5205 14 90	---	Other	kg.	10%	-
5205 15	--	Measuring less than 125 decitex (exceeding 80 metric number) :			
5205 15 10	---	Grey	kg.	10%	-
5205 15 20	---	Bleached	kg.	10%	-
5205 15 30	---	Dyed	kg.	10%	-
5205 15 90	---	Other	kg.	10%	-
	-	Single yarn of combed fibres :			
5205 21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :			
5205 21 10	---	Grey	kg.	10%	-
5205 21 20	---	Bleached	kg.	10%	-
5205 21 30	---	Dyed	kg.	10%	-
5205 21 90	---	Other	kg.	10%	-
5205 22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :			
5205 22 10	---	Grey	kg.	10%	-
5205 22 20	---	Bleached	kg.	10%	-
5205 22 90	---	Other	kg.	10%	-
5205 23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :			
5205 23 10	---	Grey	kg.	10%	-
5205 23 20	---	Bleached	kg.	10%	-
5205 23 90	---	Other	kg.	10%	-
5205 24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :			
5205 24 10	---	Grey	kg.	10%	-
5205 24 20	---	Bleached	kg.	10%	-
5205 24 90	---	Other	kg.	10%	-
5205 26	--	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) :			
5205 26 10	---	Dyed	kg.	10%	-
5205 26 20	---	Bleached	kg.	10%	-
5205 26 90	---	Other	kg.	10%	-
5205 27	--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) :			
5205 27 10	---	Dyed	kg.	10%	-

IndiaCode

(1)		(2)	(3)	(4)	(5)
5205 27 20	---	Bleached	kg.	10%	-
5205 27 90	---	Other	kg.	10%	-
5205 28	--	Measuring less than 83.33 decitex (exceeding 120 metric number) :			
5205 28 10	---	Dyed	kg.	10%	-
5205 28 20	---	Bleached	kg.	10%	-
5205 28 90	---	Other	kg.	10%	-
	-	Multiple (folded) or cabled yarn, of uncombed fibres :			
5205 31	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :			
5205 31 10	---	Grey	kg.	10%	-
5205 31 20	---	Bleached	kg.	10%	-
5205 31 30	---	Dyed	kg.	10%	-
5205 31 90	---	Other	kg.	10%	-
5205 32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn):			
5205 32 10	---	Grey	kg.	10%	-
5205 32 20	---	Bleached	kg.	10%	-
5205 32 90	---	Other	kg.	10%	-
5205 33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :			
5205 33 10	---	Grey	kg.	10%	-
5205 33 20	---	Bleached	kg.	10%	-
5205 33 30	---	Dyed	kg.	10%	-
5205 33 90	---	Other	kg.	10%	-
5205 34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :			
5205 34 10	---	Grey	kg.	10%	-
5205 34 20	---	Bleached	kg.	10%	-
5205 34 30	---	Dyed	kg.	10%	-
5205 34 90	---	Other	kg.	10%	-
5205 35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :			
5205 35 10	---	Grey	kg.	10%	-
5205 35 90	---	Other	kg.	10%	-

IndiaCode

(1)		(2)	(3)	(4)	(5)
	-	Multiple (folded) or cabled yarn, of combed fibres :			
5205 41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :			
5205 41 10	---	Grey	kg.	10%	-
5205 41 20	---	Bleached	kg.	10%	-
5205 41 30	---	Dyed	kg.	10%	-
5205 41 90	---	Other	kg.	10%	-
5205 42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :			
5205 42 10	---	Grey	kg.	10%	-
5205 42 90	---	Other	kg.	10%	-
5205 43	--	Measuring per single yarn less than 232.56 decitex but not less than192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :			
5205 43 10	---	Grey	kg.	10%	-
5205 43 20	---	Bleached	kg.	10%	-
5205 43 90	---	Other	kg.	10%	-
5205 44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :			
5205 44 10	---	Grey	kg.	10%	-
5205 44 20	---	Bleached	kg.	10%	-
5205 44 90	---	Other	kg.	10%	-
5205 46	--	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) :			
5205 46 10	---	Grey	kg.	10%	-
5205 46 20	---	Bleached	kg.	10%	-
5205 46 30	---	Dyed	kg.	10%	-
5205 46 90	---	Other	kg.	10%	-
5205 47	--	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) :			
5205 47 10	---	Grey	kg.	10%	-
5205 47 20	---	Bleached	kg.	10%	-
5205 47 30	---	Dyed	kg.	10%	-
5205 47 90	---	Other	kg.	10%	-

IndiaCode

(1)		(2)	(3)	(4)	(5)
5205 48	--	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :			
5205 48 10	---	Grey	kg.	10%	-
5205 48 20	---	Bleached	kg.	10%	-
5205 48 30	---	Dyed	kg.	10%	-
5205 48 90	---	Other	kg.	10%	-
5206		**COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE**			
	-	Single yarn, of uncombed fibres :			
5206 11 00	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	10%	-
5206 12 00	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	10%	-
5206 13 00	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	10%	-
5206 14 00	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	10%	-
5206 15 00	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg.	10%	-
	-	Single yarn of combed fibres :			
5206 21 00	--	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	10%	-
5206 22 00	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	10%	-
5206 23 00	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	10%	-
5206 24 00	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	10%	-
5206 25 00	--	Measuring less than 125 decitex (exceeding 80 metric number)	kg.	10%	-
	-	Multiple (folded) or cabled yarn, of uncombed fibres :			
5206 31 00	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	10%	-

TradeCode

(1)		(2)	(3)	(4)	(5)
5206 32 00	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	10%	-
5206 33 00	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	10%	-
5206 34 00	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	10%	-
5206 35 00	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	10%	-
	-	Multiple (folded) or cabled yarn, of combed fibres :			
5206 41 00	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	10%	-
5206 42 00	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	10%	-
5206 43 00	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	10%	-
5206 44 00	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	10%	-
5206 45 00	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	10%	-
5207		**COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE**			
5207 10 00	-	Containing 85% or more by weight of cotton	kg.	10%	-
5207 90 00	-	Other	kg.	10%	-
5208		**WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2**			
	-	Unbleached :			
5208 11	--	Plain weave, weighing not more than 100 g/m^2 :			

IndiaCode

(1)	(2)	(3)	(4)	(5)
5208 11 10	--- Dhoti	m^2	10%	-
5208 11 20	--- Saree	m^2	10%	-
5208 11 30	--- Shirting fabrics	m^2	10%	-
5208 11 40	--- Casement	m^2	10%	-
5208 11 90	--- Other	m^2	10%	-
5208 12	-- Plain weave, weighing more than 100 g/m^2:			
5208 12 10	--- Dhoti	m^2	10%	-
5208 12 20	--- Saree	m^2	10%	-
5208 12 30	--- Shirting fabrics	m^2	10%	-
5208 12 40	--- Casement	m^2	10%	-
5208 12 50	--- Sheeting(takia, leopard fabrics, other than furnishing fabrics)	m^2	10%	-
5208 12 60	--- Voils	m^2	10%	-
5208 12 90	--- Other	m^2	10%	-
5208 13	-- 3-thread or 4-thread twill, including cross twill :			
5208 13 10	--- Shirting fabrics	m^2	10%	-
5208 13 20	--- Dobby fabrics	m^2	10%	-
5208 13 90	--- Other	m^2	10%	-
5208 19	-- Other fabrics :			
5208 19 10	--- Dedsuti, dosuti fabrics	m^2	10%	-
5208 19 90	--- Other	m^2	10%	-
	- Bleached :			
5208 21	-- Plain weave, weighing not more than 100 g/m^2:			
5208 21 10	--- Dhoti	m^2	10%	-
5208 21 20	--- Saree	m^2	10%	-
5208 21 30	--- Casement	m^2	10%	-
5208 21 40	--- Shirting fabrics	m^2	10%	-
5208 21 50	--- Cambrics (including madapollam and jaconet)	m^2	10%	-
5208 21 60	--- Mulls (includinglimbric and willaya)	m^2	10%	-
5208 21 70	--- Muslin (including lawn, mulmul and organdi)	m^2	10%	-
5208 21 80	--- Voils (excluding leno fabrics)	m^2	10%	-
5208 21 90	--- Other	m^2	10%	-
5208 22	-- Plain weave, weighing more than 100 g/*m* :			
5208 22 10	--- Dhoti	m^2	10%	-
5208 22 20	--- Saree	m^2	10%	-
5208 22 30	--- Shirting fabrics	m^2	10%	-
5208 22 40	--- Casement	m^2	10%	-
5208 22 50	--- Cambrics (including madapollam and jaconet)	m^2	10%	-
5208 22 60	--- Long cloth (includingcalico)	m^2	10%	-
5208 22 70	--- Sheeting (takia and the like)	m^2	10%	-
5208 22 80	--- Voils (excluding leno fabrics)	m^2	10%	-
5208 22 90	--- Other	m^2	10%	-

IndiaCode

(1)	(2)	(3)	(4)	(5)
5208 23	-- 3-thread or 4-thread twill, includingcross twill :			
5208 23 10	--- Shirting fabrics	m^2	10%	-
5208 23 20	--- Parmatta fabrics (including ilesia, pocketing, Italian twill)	m^2	10%	-
5208 23 30	--- Shirting fabrics	m^2	10%	
5208 23 90	--- Other	m^2	10%	-
5208 29	-- Other fabrics :			
5208 29 10	--- Dhoti and saree, zari bordered	m^2	10%	
5208 29 20	--- Dedsuti, dosuti fabrics, ceretonnes and osamburge	m^2	10%	-
	- Dyed :		10%	-
5208 31	-- Plain weave, weighing not more than 100 g/m^2:			
5208 31 10	--- Lungi	m^2	10%	-
	--- Sarees			
5208 31 21	---- Of Handloom	m^2	10%	-
5208 31 29	---- Other	m^2	10%	-
5208 31 30	--- Shirting fabrics	m^2	10%	-
5208 31 40	--- Casement	m^2	10%	-
5208 31 50	--- Cambrics (including madapollam and jaconet)	m^2	10%	-
5208 31 60	--- Mull (includinglimbric and willaya)	m^2	10%	-
5208 31 70	--- Muslin (includinglawn mulmul and organdi) of carded or combed yarn	m^2	10%	-
5208 31 80	--- Voils (excluding leno fabrics)	m^2	10%	-
5208 31 90	--- Other	m^2	10%	-
5208 32	-- Plain weave, weighing more than 100 g/*m* :			
5208 32 10	--- Lungi	m^2	10%	-
5208 32 20	--- Saree	m^2	10%	-
5208 32 30	--- Shirting fabrics	m^2	10%	-
5208 32 40	--- Casement	m^2	10%	-
5208 32 50	--- Bedticking, domestic	m^2	10%	-
5208 32 60	--- Cambrics (including madapollam and jaconet), longcloth(including calico) and voils (excluding leno fabrics)	m^2	10%	-
5208 32 70	--- Coating(including suiting)	m^2	10%	-
5208 32 80	--- Furnishing fabrics(excluding pile and chenille fabrics)	m^2	10%	-
5208 32 90	--- Other	m^2	10%	-
5208 33	-- 3-thread or 4- thread twill, including cross twill :			
5208 33 10	--- Shirting fabrics	m^2	10%	-
5208 33 20	--- Coating(including suiting)	m^2	10%	-
5208 33 30	--- Shirting(including mazri)	m^2	10%	-

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(1)	(2)	(3)	(4)	(5)
5208 33 90	--- Other	m^2	10%	-
5208 39	-- Other fabrics :			
5208 39 10	--- Zari bordered sarees	m^2	10% or Rs. 150 per kg., whichever is higher	-
5208 39 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
	- *Of yarn of different colours:*			
5208 41	-- Plain weave, weighing not more than 100 g/*m* :			
5208 41 10	--- Bleeding Madras	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
	--- *Sarees:*			
5208 41 21	---- Of Handloom	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 29	---- Other	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 30	--- Shirting fabrics	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 40	--- Bed ticking, domestic	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 50	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
5208 41 90	--- Other	m^2	10% or Rs. 9 per sq. m. whichever is higher	-
5208 42	-- *Plain weave, weighing more than 100 g/m^2 :*			
5208 42 10	--- Bleeding Madras	m^2	10% or Rs. 22 per sq. m. whichever is higher	-
5208 42 20	--- Saree	m^2	10% or Rs. 22 per sq. m whichever is higher	-
5208 42 30	--- Shirting fabrics	m^2	10% or Rs. 22 per sq. m whichever is higher	-
5208 42 40	--- Casement	m^2	10% or Rs. 22 per sq. m whichever is higher	-
5208 42 50	--- Bed ticking, domestic	m^2	10% or Rs. 22 per sq. m. whichever is higher	-
5208 42 60	--- Furnishing fabrics, other than pile and chenille fabrics	m^2	10% or Rs. 22 per sq. m whichever is higher	-
5208 42 90	--- Other	m^2	10% or Rs. 22 per sq. m whichever is higher	-
5208 43	-- *3-thread or 4- thread twill, including cross twill :*			
5208 43 10	--- Bleeding Madras	m^2	10%	-
5208 43 20	--- Shirting fabrics	m^2	10%	-
5208 43 30	--- Bedticking, damask	m^2	10%	-
5208 43 40	--- Flannelette	m^2	10%	-
5208 43 90	--- Other	m^2	10%	-

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(1)	(2)	(3)	(4)	(5)
5208 49	-- Other fabrics :			
5208 49 10	--- Zari bordered sarees	m^2	10% or Rs. 143 per kg., whichever is higher	-
	--- *Real Madras Handkerchiefs:*			
5208 49 21	---- Of Handloom	m^2	10% or Rs. 143 per kg., whichever is higher	-
5208 49 29	---- Other	m^2	10% or Rs. 143 per kg., whichever is higher	-
5208 49 90	--- Other	m^2	10% or Rs. 143 per kg., whichever is higher	-
5208 51	-- *Plain weave, weighing not more than 100 g/m^2:*			
5208 51 10	--- Lungi	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5280 51 20	--- Saari	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 30	--- Shirting Fabrics	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 40	--- Casement	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 50	--- Cambrics (including madapollam and jaconet)	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 60	--- Mull (including limbric and willaya)	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 80	--- Voils (excluding leno fabrics)	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 51 90	--- Others	m^2	10% or Rs. 27 per sq. m. whichever is higher	-
5208 52	-- *Plain weave, weighing morew than 100 g/m^2*:			
5208 52 10	--- Lungi	m^2	10% or Rs. 14 per sq. m. whichever is higher	-
5208 52 20	-- Saari	m^2	10% or Rs. 14 per sq. m. whichever is higher	-

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5208 52 30	---	Shirting Fabrics	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 52 40	---	Casement	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 52 50	---	Cambrics (including madapollam and jaconet)	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 52 60	---	Mull (including limbric and willaya)	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 52 70	---	Muslin (includinglawn mulmul and organdi) of carded or combed yarn	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 52 80	---	Voils (excluding leno fabrics)	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 52 90	---	Other	m^2	10% or Rs. 14 per sq. m. - whichever is higher	
5208 59	--	*Other fabrics :*			
5208 59 10	---	Zari bordered sarees	m^2	10% or Rs. 30 per sq. m. - whichever is higher	
5208 59 20	---	Sarees, Handloom	m^2	10% or Rs. 30 per sq. m. - whichever is higher	
5208 59 90	---	Other	m^2	10% or Rs. 30 per sq. m. - whichever is higher	
5209		**WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M^2**			
	-	*Unbleached :*			
5209 11	--	*Plain weave :*			
	---	Handloom :			
5209 11 11	----	Dhoti	m^2	10%	-
5209 11 12	----	Saree	m^2	10%	-
5209 11 13	----	Casement	m^2	10%	-
5209 11 14	----	Sheeting (takia, leopard cloth and other than furnishing)	m^2	10%	-
5209 11 19	----	Other	m^2	10%	-
5209 11 90	---	Other	m^2	10%	-
5209 12	--	*3-thread or 4-threadtwill, includingcrosstwill :*			
5209 12 10	---	Saree	m^2	10%	-
5209 12 20	---	Shirting fabrics	m^2	10%	-
5209 12 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10%	-
5209 12 40	---	Seersucker	m^2	10%	-
5209 12 50	---	Canvas, including duck – carded or combed yarn	m^2	10%	-
5209 12 60	---	Flannelette	m^2	10%	-
5209 12 70	---	Shetting (takia, leopard cloth)	m^2	10%	-
5209 12 90	---	Other	m^2	10%	-
5209 19 00	--	Other fabrics	m^2	10%	-
	-	*Bleached :*			
5209 21	--	*Plain weave :*			
5209 21 10	---	Saree	m^2	10%	-
5209 21 20	---	Shirting fabrics	m^2	10%	-

IndiaCode

(1)	(2)	(3)	(4)	(5)
5209 21 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10%	-
5209 21 40	--- Seersucker	m^2	10%	-
5209 21 50	--- Canvas (including duck) of carded or combed yarn	m^2	10%	-
5209 21 60	--- Dhoti	m^2	10%	-
5209 21 70	--- Flannellete	m^2	10%	-
5209 21 80	--- Sheeting(takia, leopardcloth)	m^2	10%	-
5209 21 90	--- Other	m^2	10%	-
5209 22	-- *3-thread or 4-thread twill,including cross twill:*			
5209 22 10	--- Shirting fabrics	m^2	10%	-
5209 22 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10%	-
5209 22 30	--- Drill	m^2	10%	-
5209 22 90	--- Other	m^2	10%	-
5209 29	-- *Other fabrics:*			
5209 29 10	--- Dhoti and saree, zari bordered	m^2	10%	-
5209 29 20	--- Dedsuti, dosuti fabrics, ceretonnes and osamburge	m^2	10%	-
5209 29 90	--- Other	m^2	10%	-
	- *Dyed :*			
5209 31	-- *Plain weave :*			
5209 31 10	--- Lungi	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 20	--- Saree	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 30	--- Shirting fabrics	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 40	--- Furnishing fabrics(excluding pile and chenille fabrics)	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 50	--- Seersucker	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 60	--- Bedticking, domestic (other than hand dyed)	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 70	--- Canvas (including duck), of carded or	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 80	--- Flannellete	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 31 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 32	-- *3-thread or 4-thread twill, including cross twill :*			
5209 32 10	--- Shirting fabrics	m^2	10% or Rs. 150 per kg., whichever is higher	-

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(1)	(2)	(3)	(4)	(5)
5209 32 20	--- Furnishing fabrics(excluding pile and chenille fabrics)	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 32 30	--- Drill	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 32 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 39	-- *Other fabrics :*			
5209 39 10	--- Zari bordered sarees	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 39 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
	- *Of yarns of different colours :*			
5209 41	-- *Plain weave :*			
5209 41 10	--- Bleeding Madras	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 20	--- Saree	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 30	--- Shirting fabrics	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 50	--- Seersucker	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 60	--- Bedticking, domestic (other than hand dyed)	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 70	--- Flannelette	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 41 90	--- Other	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 42 00	-- Denim	m^2	10% or Rs. 25 per sq. m. whichever is higher	-
5209 43	-- *Other fabrics of 3-thread or 4-thread twill, including cross twill :*			
5209 43 10	--- Bleeding Madras	m^2	10% or Rs. 28 per sq. m. whichever is higher	-
5209 43 20	--- Shirting fabrics	m^2	10% or Rs. 28 per sq. m. whichever is higher	-
5209 43 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10% or Rs. 28 per sq. m. whichever is higher	-
5209 43 40	--- Coating(including suiting)	m^2	10% or Rs. 28 per sq. m. whichever is higher	-
5209 43 90	--- Other	m^2	10% or Rs. 28 per sq. m. whichever is higher	-

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(1)	(2)	(3)	(4)	(5)
5209 49	-- Other fabrics :			
5209 49 10	--- Zari bordered sari	m^2	10% or Rs. 150 per kg., whichever is higher	-
5209 49 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
	- *Printed :*			
5209 51	-- *Plain weave :*			
	--- *Lungis*			
5209 51 11	---- Of Handloom	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 19	---- Other	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 20	--- Saree	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 30	--- Shirting fabrics	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 50	--- Seersucker	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 60	--- Bedticking, domestic	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 70	--- Flannelette	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 51 90	--- Other	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 52	-- *3-thread or 4-thread twill, including cross twill :*			
5209 52 10	--- Shirting fabrics	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 52 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 52 90	--- Other	m^2	10% or Rs. 24 per sq. m. whichever is higher	-
5209 59	-- *Other fabrics :*			
5209 59 10	--- Zari bordered saree	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5209 59 90	--- Other	m^2	10% or Rs. 30 per sq. m. whichever is higher	-
5210	**WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M ^{2}**			
	- Unbleached :			

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(1)	(2)	(3)	(4)	(5)
5210 11	-- *Plain weave :*			
5210 11 10	--- Shirting fabrics	m^2	10%	-
5210 11 20	--- Saree	m^2	10%	-
5210 11 90	--- Other	m^2	10%	-
5210 19 00	-- Other fabrics	m^2	10%	-
	- Bleached :			
5210 21	-- *Plain weave :*			
5210 21 10	--- Shirting fabrics	m^2	10%	-
5210 21 20	--- Poplin and broad fabrics	m^2	10%	-
5210 21 30	--- Saree	m^2	10%	-
5210 21 40	--- Shirting(including mazri)	m^2	10%	-
5210 21 50	--- Voile	m^2	10%	-
5210 21 90	--- Other	m^2	10%	-
	--- *Other :*			
5210 29	-- *Other fabrics :*			
5210 29 10	--- Dhoti and saree, zari bordered	m^2	10%	-
5210 29 20	--- Dedsuti, Dosuti, ceretonnes and osamburge	m^2	10%	-
5210 29 90	--- Other	m^2	10%	-
	- Dyed :			
5210 31	-- *Plain weave :*			
5210 31 10	--- Shirting fabrics	m^2	10%	-
5210 31 20	--- Coating(includingsuitings)	m^2	10%	-
5210 31 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10%	-
5210 31 40	--- Poplin and broad fabrics	m^2	10%	-
5210 31 50	--- Saree	m^2	10%	-
5210 31 60	--- Voils	m^2	10%	-
5210 31 90	--- Other	m^2	10%	-
5210 32	-- *3-thread or 4-thread twill,including cross twill :*			
5210 32 10	--- Crepe fabrics including crepe checks	m^2	10%	-
5210 32 20	--- Shirting fabrics	m^2	10%	-
5210 32 30	--- Bedticking, damask	m^2	10%	-
5210 32 90	--- Other	m^2	10%	-
5210 39	-- *Other fabrics :*			
5210 39 10	--- Zari bordered saree	m^2	10% or Rs. 150 per kg., whichever is higher	-
5210 39 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
	- *Of yarns of different colours :*			
5210 41	-- Plain weave :			
5210 41 10	--- Bleeding Madras	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 41 20	--- Crepe fabrics (excluding crepe checks)	m^2	10% or Rs. 15 per sq. m. whichever is higher	-

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(1)	(2)	(3)	(4)	(5)
5210 41 30	--- Shirting fabrics	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 41 40	--- Suitings	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 41 50	--- Poplin and broad fabrics	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 41 60	--- Saree	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 41 70	--- Voils	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 41 90	--- Other	m^2	10% or Rs. 15 per sq. m. whichever is higher	-
5210 49	-- Other fabrics :			
5210 49 10	--- Zari bordered saree	m^2	10% or Rs. 132 per kg., whichever is higher	-
5210 49 90	--- Other	m^2	10% or Rs. 132 per kg., whichever is higher	-
	- *Printed :*			
5210 51	-- Plain weave :			
5210 51 10	--- Shirting fabrics	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 51 20	--- Casement	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 51 30	--- Saree	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 51 40	--- Poplin and broad fabrics	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 51 50	--- Voils	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 51 90	--- Other	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 59	-- *Other fabrics :*			
5210 59 10	--- Zari bordered saree	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5210 59 90	--- Other	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211	**WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2**			
	- Unbleached :			
5211 11	-- Plain weave :			
5211 11 10	--- Shirtingfabrics	m^2	10%	-

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(1)		(2)	(3)	(4)	(5)
5211 11 20	---	Saree	m^2	10%	-
5211 11 90	---	Other	m^2	10%	-
5211 12	--	*3-thread or 4-thread twill, including cross twill :*			
5211 12 10	---	Shirting fabrics	m^2	10%	-
5211 12 20	---	Twill, not elsewhere specified (including gaberdine)	m^2	10%	-
5211 12 30	---	Damask	m^2	10%	-
5211 12 90	---	Other	m^2	10%	-
5211 19 00	--	Other fabrics	m^2	10%	-
5211 20	--	Bleached :			
5211 20 10	---	Shirting fabrics	m	10%	-
5211 20 20	---	Canvas (including duck) of carded or combed yarn	m^2	10%	-
5211 20 30	---	Flannelettee	m^2	10%	-
5211 20 40	---	Saree	m^2	10%	-
5211 20 50	---	Crepe fabric including Crepe checks	m^2	10%	-
5211 20 60	---	Twill fabrics	m^2	10%	-
	---	Other:			
5211 20 91	----	Zari bordered sari	m^2	10%	-
5211 20 92	----	Dedsuti, dosuti, ceretonnes and osamburge	m^2	10%	-
5211 20 99	----	Other	m^2	10%	-
	-	*Dyed:*			
5211 31	--	*Plain weave :*			
5211 31 10	---	Shirting fabrics	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 31 20	---	Canvas (including duck) of carded or combed yarn	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 31 30	---	Coating(includingsuitings)	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 31 40	---	Flannellette	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 31 50	---	Saree	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 31 90	---	Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 32	--	*3-thread or 4-thread twill, including cross twill:*			
5211 32 10	---	Crepe fabrics including crepe checks	m^2	10% or Rs. 150 per kg., whichever is higher	
5211 32 20	---	Shirting fabrics	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 32 30	---	Twill, not elsewhere specified (including gaberdine)	m^2	10% or Rs. 150 per kg., whichever is higher	-

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(1)	(2)	(3)	(4)	(5)
5211 32 40	--- Trousers or pant fabrics(excluding jeans and crepe)	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 32 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 39	-- *Other fabrics :*			
5211 39 10	--- Zari bordered sarees	m^2	10% or Rs. 150 per kg., whichever is higher	-
5211 39 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-
	- *Of yarns of different colours :*			
5211 41	-- *Plain weave :*			
5211 41 10	--- Bleeding Madras	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 20	--- Check shirting (excluding crepe checks)	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 30	--- Shirting	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 40	--- Suitings	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 50	--- Flannelette	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 60	--- Saree	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 70	--- Parachute fabrics	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 41 90	--- Other	m^2	10% or Rs. 35 per sq. m. whichever is higher	-
5211 42 00	-- Denim	m^2	10% or Rs. 18 per sq. m. whichever is higher	-
5211 43	-- *Other fabrics of 3-thread or 4-thread twill, including cross twill :*			
5211 43 10	--- Bleeding Madras	m^2	10% or Rs. 32 per sq. m. whichever is higher	-
5211 43 20	--- Crepe fabrics	m^2	10% or Rs. 32 per sq. m. whichever is higher	-
5211 43 30	--- Shirting fabrics	m^2	10% or Rs. 32 per sq. m. whichever is higher	-
5211 43 40	--- Suitings	m^2	10% or Rs. 32 per sq. m. whichever is higher	-
5211 43 90	--- Other	m^2	10% or Rs. 32 per sq. m. whichever is higher	-
5211 49	-- *Other fabrics :*			
5211 49 10	--- Zari bordered sarees	m^2	10% or Rs. 150 per kg.,	-
5211 49 90	--- Other	m^2	10% or Rs. 150 per kg., whichever is higher	-

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(1)		(2)	(3)	(4)	(5)
	-	*Printed :*			
5211 51	--	*Plain weave :*			
5211 51 10	---	Shirting fabrics	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 51 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 51 30	---	Flannelette	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 51 40	---	Long cloth (chintz)	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 51 50	---	Saree	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 51 90	---	Other	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 52	--	*3-thread or 4-thread twill, including cross twill :*			
5211 52 10	---	Crepe fabrics including crepe checks	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 52 20	---	Shirting fabrics	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 52 30	---	Twill, not elsewhere specified (including gaberdine)	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 52 90	---	Other	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 59	--	*Other fabrics :*			
5211 59 10	---	Zari bordered saree	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5211 59 90	---	Other	m^2	10% or Rs. 12 per sq. m. whichever is higher	-
5212		**OTHER WOVEN FABRICS OF COTTON**			
	-	*Weighing more than 200 g/m^2 :*			
5212 11 00	--	Unbleached	m^2	10%	-
5212 12 00	--	Bleached	m^2	10%	-
5212 13 00	--	Dyed	m^2	10%	-
5212 14 00	--	Of yarns of different colours	m^2	10%	-
5212 15 00	--	Printed	m^2	10% or Rs. 165 per kg., whichever is higher	-
	-	*Weighing more than 200 g/m^2 :*			
5212 21 00	--	Unbleached	m^2	10%	-
5212 22 00	--	Bleached	m^2	10%	-
5212 23 00	--	Dyed	m^2	10%	-
5212 24 00	--	Of yarns of different colours	m^2	10% or Rs. 20 per sq. m. whichever is higher	-
5212 25 00	--	Printed	m^2	10% or Rs. 165 per sq.m. whichever is higher	-

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CHAPTER 53

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

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
5301	**FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)**			
5301 10 00	- Flax, raw or retted	kg.	Free	-
	- *Flax, broken, scutched, hackled or otherwise processed, but not spun :*			
5301 21 00	-- Broken or scutched	kg.	Free	-
5301 29 00	-- Other	kg.	Free	-
5301 30 00	- Flax tow and waste	kg.	Free	-
5302	**TRUE HEMP (CANNABIS SATIVA L), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)**			
5302 10 00	- True hemp, raw or retted	kg.	30%	-
5302 90 00	- Other	kg.	30%	-
5303	**JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)**			
5303 10	- *Jute and other textile bast fibres, raw or retted:*			
5303 10 10	--- Jute, raw or retted	kg.	5%	-
5303 10 90	--- Other	kg.	10%	-
5303 90	- *Other :*			
5303 90 10	--- Jute cutting	kg.	10%	-
5303 90 90	--- Other	kg.	10%	-
5305	**COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILES NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDINGYARN WASTE AND GARNETED STOCK)**			

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(1)		(2)	(3)	(4)	(5)
5305 00	-	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock):			
5305 00 10	---	Coir bristles fibre, coir mattress fibre, coir short fibre, coir bit fibre, decorticated coir fibre	kg.	10%	-
5305 00 30	---	Curled or machine twisted coir fibre	kg.	10%	-
5305 00 40	---	Coir pith, processed in value added form like briquette, coins, neo disc, grow bags, organic manure and in loose form for use in horticulture or agriculture.	kg.	10%	-
5305 00 50	---	Of Abaca	kg.	10%	-
5305 00 90	---	Of others	kg.	10%	-
5306		**FLAX YARN**			
5306 10	-	*Single :*			
5306 10 10	---	Put up for retail sale	kg.	10%	-
5306 10 90	---	Other	kg.	10%	-
5306 20	-	Multiple (folded) or cabled :			
5306 20 10	---	Put up for retail sale	kg.	10%	-
5306 20 90	---	Other	kg.	10%	-
5307		**YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 5303**			
5307 10	-	*Single :*			
5307 10 10	---	Of jute	kg.	10%	-
5307 10 90	---	Other	kg.	10%	-
5307 20 00	-	Multiple (folded) or cabled	kg.	10%	-
5308		**YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN**			
5308 10	-	*Coir yarn :*			
5308 10 10	---	Baled	kg.	10%	-
5308 10 20	---	Spooled hanks	kg.	10%	-
5308 10 90	---	Other	kg.	10%	-
5308 20 00	-	True hemp yarn	kg.	10%	-
5308 90	-	*Other :*			
5308 90 10	---	Ramie yarn	kg.	10%	-
5308 90 90	---	Other	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
5309	**WOVEN FABRICS OF FLAX**			
	- *Containing 85% or more by weight of flax :*			
5309 11	-- *Unbleached or bleached :*			
5309 11 10	--- Unbleached	m^2	10%	-
5309 11 20	--- Bleached	m^2	10%	-
5309 19	-- *Other :*			
5309 19 10	--- Dyed	m^2	10%	-
5309 19 20	--- Printed	m^2	10%	-
5309 19 90	--- Other	m^2	10%	-
	- *Containing less than 85% by weight of flax :*			
5309 21	-- *Unbleached or bleached :*			
5309 21 10	--- Unbleached	m^2	10%	-
5309 21 20	--- Bleached	m^2	10%	-
5309 29	-- *Other :*			
5309 29 10	--- Dyed	m^2	10%	-
5309 29 20	--- Printed	m^2	10%	-
5309 29 90	--- Other	m^2	10%	-
5310	**WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 5303**			
5310 10	- *Unbleached :*			
	--- *Containing 100% by weight of jute :*		20%	-
5310 10 11	---- Carpet backing fabrics	m^2		
5310 10 12	---- Sacking fabrics	m^2	20%	-
5310 10 13	---- Hessian fabrics	m^2	20%	-
5310 10 14	---- Jute canvas	m^2	20%	-
5310 10 19	---- Other	m^2	20%	-
	--- *Other :*			
5310 10 91	---- Woven blended fabrics containing more than 50% by weight of jute	m^2	20%	-
5310 10 92	---- Stranded woven fabrics of jute containing 50% or more by weight of jute	m^2	20%	-
5310 10 93	---- Jute swim fabrics	m^2	20%	-
5310 10 99	---- Other	m^2	20%	-
5310 90	- *Other :*			
5310 90 10	--- Bleached	m^2	10%	-
5310 90 20	--- Decorative fabrics	m^2	10%	-
	--- *Other :*			
5310 90 91	---- Bleached	m^2	10%	-
5310 90 92	---- Dyed	m^2	10%	-
5310 90 93	---- Printed	m^2	10%	-
5310 90 99	---- Other	m^2	10%	-

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(1)		(2)	(3)	(4)	(5)
5311		**WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN**			
5311 00	-	*Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn :*			
	---	*Of other vegetable textile fibres :*			
5311 00 11	----	Unbleached	m^2	10%	-
5311 00 12	----	Bleached	m^2	10%	-
5311 00 13	----	Dyed	m^2	10%	-
5311 00 14	----	Printed	m^2	10%	-
5311 00 15	----	Of coir including log form and geotextiles	m^2	10%	-
5311 00 19	----	Other	m^2	10%	-
	---	*Of paper yarn :*			
5311 00 21	----	Unbleached	m^2	10%	-
5311 00 22	----	Bleached	m^2	10%	-
5311 00 23	----	Dyed	m^2	10%	-
5311 00 24	----	Printed	m^2	10%	-
5311 00 29	----	Other	m^2	10%	-

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CHAPTER 54

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

NOTES:

1. Throughout this Schedule, the term ‗ man made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes either:

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

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

The terms ―synthetic‖ and ―artificial‖, used in relation to fibres, mean: synthetic: fibres as defined at *(*a); artificial : fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms ―man-made‖, ―synthetic‖ and ―artificial‖ shall have the same meaning when used in relation to ―textile materials‖.‖;

2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5401	**SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE**			
5401 10 00	- Of synthetic filaments	kg.	5%	-
5401 20 00	- Of artificial filaments	kg.	5%	-
5402	**SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX**			
	- *High tenacity yarn of nylon or other polyamides, whether or not textured* **:**			

(1)		(2)	(3)	(4)	(5)
5402 11 00	--	Of aramids	kg.	5%	-
5402 19	--	Other			
5402 19 10	---	Nylon tyre yarn	kg.	5%	-
5402 19 20	---	Nylon 66 filament yarn confirming to IS 13464	kg.	2.5%	-
5402 19 90	---	Other	kg.	5%	-
5402 20	--	High tenacity yarn of polyesters, whether or not textured:			
5402 20 10	---	Of terylene dacron	kg.	5%	-
5402 20 90	---	Other	kg.	5%	-
	-	*Textured yarn :*			
5402 31 00	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg.	5%	-
5402 32 00	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg.	5%	-
5402 33 00	--	Of polyesters	kg.	5%	-
5402 34 00	--	Of polypropylene	kg.	5%	-
5402 39	--	*Other :*			
5402 39 10	---	Polypropylene filament yarn	kg.	5%	-
5402 39 20	---	Acrylic filament yarn	kg.	5%	-
5402 39 90	---	Other	kg.	5%	-
	-	*Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :*			
5402 44 00	--	Elastomeric	kg.	5%	-
5402 45 00	--	Other, of nylon or other *polyamides*	kg.	5%	-
5402 46 00	--	Other, of polyesters, partially oriented	kg.	5%	-
5402 47 00	--	Other, of polyesters	kg.	5%	-
5402 48 00	--	Other, of polypropylene	kg.	5%	-
5402 49 00	--	Other	kg.	5%	-
	-	Other yarn, single, with a twist exceeding 50 turns per metre :			
5402 51 00	--	Of nylon or other polyamides	kg.	5%	-
5402 52	--	*Of polyesters:*			
5402 52 10	---	Polyester yarn-Anti Static Filament	kg.	2.5%	-
5402 52 90	---	Other	kg.	5%	-
5402 53 00	--	Of polypropylene	kg.	5%	-
5402 59 00	--	Other	kg.	5%	-
	-	*Other yarn, multiple (folded) or cabled :*			
5402 61 00	--	Of nylon or other polyamides	kg.	5%	-
5402 62 00	--	Of polyesters	kg.	5%	-
5402 63 00	--	Of polypropylene	kg.	5%	-
5402 69	--	*Other :*			
5402 69 10	---	Polyvinyl acetate filament yarn	kg.	5%	-
5402 69 20	---	Polyvinyl chloride filament yarn	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
5402 69 40	---	Acrylic filament yarn	kg.	5%	-
5402 69 50	---	Polytetrafluoroethylene yarn	kg.	5%	-
5402 69 60	---	Ultra high molecular weight poly ethylene filament yarn conforming to ASTM F2848	kg.	5%	-
5402 69 90	---	Other	kg.	5%	-
5403		**ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, INCLUDING ARTIFICIAL MONO FILAMENT OF LESS THAN 67 DECITEX**			
5403 10	-	*High tenacity yarn of viscose rayon :*			
5403 10 10	---	Viscose rayon tyre yarn – 1,233 decitex	kg.	5%	-
5403 10 20	---	Viscose rayon tyre yarn – 1,833 decitex	kg.	5%	-
5403 10 90	---	Other	kg.	5%	-
	-	*Other yarn, single :*			
5403 31 00	--	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg.	5%	-
5403 32 00	--	Of viscose rayon, with a twist exceeding 120 turns per metre	kg.	5%	-
5403 33 00	--	Of cellulose acetate	kg.	5%	-
5403 39	--	*Other :*			
5403 39 10	---	Cuprammonium rayon	kg.	5%	-
5403 39 90	---	Other	kg.	5%	-
	-	*Other yarn, multiple (folded) or cabled :*			
5403 41	--	*Of viscose rayon :*			
5403 41 10	---	Up to 67 decitex	kg.	5%	-
5403 41 20	---	Of 83 decitex	kg.	5%	-
5403 41 30	---	Of 111 decitex, bright	kg.	5%	-
5403 41 40	---	Of 111 decitex, dull	kg.	5%	-
5403 41 50	---	Of 133 decitex, bright	kg.	5%	-
5403 41 60	---	Of 133 decitex, dull	kg.	5%	-
5403 41 70	---	Of 167 decitex, bright	kg.	5%	-
5403 41 80	---	Of 167 decitex, dull	kg.	5%	-
5403 41 90	---	Other	kg.	5%	-
5403 42	--	*Of cellulose acetate :*			
5403 42 10	---	Acetate rayon filament yarn, 83 decitex	kg.	5%	-
5403 42 20	---	Acetate rayon filament yarn, 111 decitex	kg.	5%	-
5403 42 30	---	Acetate rayon filament yarn, 133 decitex	kg.	5%	-
5403 42 40	---	Acetate rayon filament yarn, 167 decitex	kg.	5%	-
5403 42 50	---	Acetate rayon filament yarn, 333 decitex	kg.	5%	-
5403 42 90	---	Other	kg.	5%	-
5403 49	--	*Other :*			
	---	*Cuprammonium filament yarn :*			
5403 49 11	----	Of 33 decitex	kg.	5%	-
5403 49 12	----	Of 44 decitex	kg.	5%	-
5403 49 13	----	Of 67 decitex	kg.	5%	-
5403 49 14	----	Of 83 decitex	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
5403 49 15	----	Of 89 decitex	kg.	5%	-
5403 49 19	----	Other	kg.	5%	-
5403 49 90	---	Other	kg.	5%	-
5404		**SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETICTEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM**			
	-	*Monofilament:*			
5404 11 00	--	Elastomeric	kg.	5%	-
5404 12 00	--	Other, of polypropylene	kg.	5%	-
5404 19	--	*Other:*			
5404 19 10	---	Catgut imitation of synthetic yarn, non-sterile	kg.	5%	-
5404 19 20	---	Strip and the like of synthetic fibre material	kg.	5%	-
5404 19 90	---	Other	kg.	5%	-
5404 90	-	*Other :*			
5404 90 10	---	Catgut imitation of synthetic yarn, non-sterile	kg.	5%	-
5404 90 20	---	Strip and the like of synthetic fibre materials	kg.	5%	-
5404 90 90	---	Other	kg.	5%	-
5405 00 00		**ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM**	kg.	5%	-
5406 00	-	**MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE**			
5406 00 10	---	Synthetic filament yarn	kg.	5%	-
5406 00 20	---	Artificial filament yarn	kg.	5%	-
5407		**WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5404**			
5407 10	-	*Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :*			

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(1)	(2)	(3)	(4)	(5)
	--- *Unbleached :*			
5407 10 11	---- Parachute fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 12	---- Tent fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 13	---- Nylon furnishing fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 14	---- Umbrella cloth panel fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 15	---- Other nylon and polyamide fabrics (filament)	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 16	---- Polyester suitings	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 19	---- Other polyester fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
	--- *Bleached :*			
5407 10 21	---- Parachute fabrics	m^2	10% or Rs. 115 per kg., whichever is higher	-
5407 10 22	---- Tent fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 23	---- Nylon furnishing fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 24	---- Umbrella cloth panel fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 25	---- Other nylon and polyamide fabrics of filament yarn	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 26	---- Polyester suitings	m^2	10% or Rs. 115 per kg., whichever is higher	-
5407 10 29	---- Other	m^2	20% or Rs. 115 per kg., whichever is higher	-
	--- *Dyed :*			
5407 10 31	---- Parachute fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 32	---- Tent fabrics	m^2	10% or Rs. 115 per kg., whichever is higher	-
5407 10 33	---- Nylon furnishing fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 34	---- Umbrella cloth panel fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 35	---- Other nylon and polyamide fabrics (filament)	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 36	---- Polyester suitings	m^2	20% or Rs. 115 per kg., whichever is higher	-

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(1)		(2)	(3)	(4)	(5)
5407 10 39	----	Other	m^2	20% or Rs. 115 per kg.,	-
	---	*Printed :*			
5407 10 41	----	Parachute fabrics	m^2	10% or Rs. 115 per kg.,	-
5407 10 42	----	Tent fabrics	m^2	10% or Rs. 115 per kg.,	-
5407 10 43	----	Nylon furnishing fabrics	m^2	20% or Rs. 115 per kg.,	-
5407 10 44	----	Umbrella cloth panel fabrics	m^2	20% or Rs. 115 per kg.,	-
5407 10 45	----	Other nylon and polyamide fabrics (filament)	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 46	----	Polyester suitings	m^2	20% or Rs. 115 per kg.,	-
5407 10 49	----	Other	m^2	20% or Rs. 115 per kg., whichever is higher	-
	---	*Other :*			
5407 10 91	----	Parachute fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 92	----	Tent fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 93	----	Nylon furnishing fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 94	----	Umbrella cloth panel fabrics	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 95	----	Other nylon and polyamide fabrics of filament yarn	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 96	----	Polyester suitings	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 10 99	----	Other	m^2	20% or Rs. 115 per kg., whichever is higher	-
5407 20	-	*Woven fabrics obtained from strip or the like :*			
5407 20 10	---	Unbleached	m^2	20%	-
5407 20 20	---	Bleached	m^2	20%	-
5407 20 30	---	Dyed	m^2	20%	-
5407 20 40	---	Printed	m^2	20%	-
5407 20 90	---	Other	m^2	20%	-
5407 30	-	*Fabrics specified in Note 9 to Section XI :*			
5407 30 10	---	Unbleached	m^2	20%	-
5407 30 20	---	Bleached	m^2	20%	-
5407 30 30	---	Dyed	m^2	20%	-

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(1)	(2)	(3)	(4)	(5)
5407 30 40	--- Printed	m^2	20%	-
5407 30 90	--- Other	m^2	20%	-
	- *Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :*			
5407 41	-- *Unbleached or bleached :*			
	--- *Unbleached :*			
5407 41 11	---- Nylon brasso	m^2	20% or Rs.30 per sq. m. whichever is higher	-
5407 41 12	---- Nylon georgette	m^2	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 13	---- Nylon tafetta	m^2	20% or Rs.30 per sq. m. whichever is higher	-
5407 41 14	---- Nylon sarees	m^2	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 19	---- Other	m^2	20% or Rs.30 per sq. m. whichever is higher	-
	--- *Bleached :*			
5407 41 21	---- Nylon brasso	m^2	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 22	---- Nylon georgette	m^2	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 23	---- Nylon tafetta	m^2	20% or Rs.30 per sq. m. whichever is higher	-
5407 41 24	---- Nylon sarees	m^2	10% or Rs.30 per sq. m. whichever is higher	-
5407 41 29	---- Other	m^2	20% or Rs.30 per sq. m. whichever is higher	-
5407 42	-- *Dyed :*			
5407 42 10	--- Nylon brasso	m^2	20% or Rs.36 per sq. m. whichever is higher	-
5407 42 20	--- Nylon georgette	m^2	20% or Rs.36 per sq. m. whichever is higher	-
5407 42 30	--- Nylon tafetta	m^2	20% or Rs.36 per sq. m. whichever is higher	-
5407 42 40	--- Nylon sarees	m^2	20% or Rs.36 per sq. m. whichever is higher	-
5407 42 90	--- Other	m^2	20% or Rs.36 per sq. m. whichever is higher	-
5407 43 00	-- Of yarn of different colours	m^2	20% or Rs.40 per sq. m. whichever is higher	-
5407 44	-- *Printed :*			
5407 44 10	--- Nylon brasso	m^2	20% or Rs.35 per sq. m. whichever is higher	-
5407 44 20	--- Nylon georgette	m^2	10% or Rs.35 per sq. m.	-

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(1)		(2)	(3)	(4)	(5)
				whichever is higher	
5407 44 30	---	Nylon tafetta	m^2	20% or Rs.35 per sq. m. whichever is higher	-
5407 44 40	---	Nylon sarees,	m^2	20% or Rs.35 per sq. m. whichever is higher	-
5407 44 90	---	Other	m^2	20% or Rs.35 per sq. m.. whichever is higher	-
	-	*Other woven fabrics, containing 85% or more by weight of textured polyester filaments :*			
5407 51	--	*Unbleached or bleached :*			
	---	*Unbleached :*			
5407 51 11	----	Polyester shirtings	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5407 51 19	----	Other	m^2	20% or Rs.11 per sq.m. whichever is higher	-
	---	*Bleached :*			
5407 51 21	----	Polyester shirtings	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5407 51 29	----	Other	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5407 52	--	*Dyed :*			
5407 52 10	---	Polyester shirtings	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 52 20	---	Polyester suitings	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 52 30	---	Terylene and dacron sarees	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 52 40	---	Polyester sarees	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 52 90	---	Other	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 53 00	--	Of yarns of different colours	m^2	20% or Rs.30 per sq.m. whichever is higher	-
5407 54	--	*Printed :*			
5407 54 10	---	Terylene and dacron sarees	m^2	20% or Rs. 20 per sq. m. whichever is higher	-
5407 54 20	---	Polyester shirtings	m^2	20% or Rs. 20 per sq. m. whichever is higher	-
5407 54 30	---	Polyester sarees	m^2	20% or Rs. 20 per sq. m. whichever is higher	-
5407 54 90	---	Other	m^2	20% or Rs. 20 per sq. m. whichever is higher	-

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(1)	(2)	(3)	(4)	(5)
	- Other woven fabrics, containing 85% or more by weight of polyester filaments :			
5407 61	-- *Containing 85% or more by weight of non-textured polyester filaments :*			
5407 61 10	--- Polyester shirtings	m^2	20% or Rs.150 per kg., whichever is higher	-
5407 61 20	--- Polyester suitings	m^2	20% or Rs.150 per kg., whichever is higher	-
5407 61 90	--- Other	m^2	20% or Rs.150 per kg., whichever is higher	-
5407 69 00	-- Other	m^2	20% or Rs.36 per kg., whichever is higher	-
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments :			
5407 71	-- *Unbleached or bleached :*			
5407 71 10	--- Unbleached	m^2	20% or Rs. 10 per sq.m. whichever is higher	-
5407 71 20	--- Bleached	m^2	20% or Rs. 10 per sq.m. whichever is higher	-
5407 72 00	-- Dyed	m^2	20% or Rs. 24 per sq.m. whichever is higher	-
5407 73 00	-- Of yarns of different colours	m^2	20% or Rs. 36 per sq.m. whichever is higher	-
5407 74 00	-- Printed	m^2	20% or Rs. 23 per sq.m. whichever is higher	-
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :			
5407 81	-- *Unbleached or bleached :*			
	--- *Unbleached :*			
5407 81 11	---- Nylon georgette	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 81 12	---- Nylon sarees	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 81 13	---- Polyester shirtings	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 81 14	---- Polyester suitings	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 81 15	---- Terylene and dacron sarees	m^2	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 16	---- Polyester dhoti	m^2	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 19	---- Other	m^2	20% or Rs.10 per sq.m.	-

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(1)	(2)	(3)	(4)	(5)
			whichever is higher	
	--- *Bleached :*			
5407 81 21	---- Nylon georgette	m^2	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 22	---- Nylon sarees	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 81 23	---- Polyester shirtings	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 81 24	---- Polyester suitings	m^2	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 25	---- Terylene and dacron sarees	m^2	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 26	---- Polyester dhoti	m^2	10% or Rs.10 per sq.m. whichever is higher	-
5407 81 29	---- Other	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5407 82	-- *Dyed :*			
5407 82 10	--- Nylon georgette	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5407 82 20	--- Nylon sarees	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5407 82 30	--- Polyester shirtings	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5407 82 40	--- Polyester suitings	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5407 82 50	--- Terylene and dacron sarees	m^2	10% or Rs.25 per sq.m. whichever is higher	-
5407 82 60	--- Lungies	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5407 82 90	--- Other	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5407 83 00	-- Of yarns of different colours	m^2	20% or Rs.40 per sq.m. whichever is higher	-
5407 84	-- *Printed :*			
5407 84 10	--- Nylon georgette	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 84 20	--- Nylon sarees	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 84 30	--- Polyester shirtings	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 84 40	--- Polyester suitings	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 84 50	--- Terylene and dacron sarees	m^2	10% or Rs.23 per sq.m.	-

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(1)		(2)	(3)	(4)	(5)
				whichever is higher	
5407 84 60	---	Lungies	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 84 70	---	Polyester sarees	m^2	20% or Rs.23 per sq.m. whichever is higher	-
5407 84 90	---	Other	m^2	20% or Rs.23 per sq.m. whichever is higher	-
	-	*Other woven fabrics :*			
5407 91	--	*Unbleached or bleached :*			
5407 91 10	---	Unbleached	m^2	20% or Rs.15 per sq.m. whichever is higher	-
5407 91 20	---	Bleached	m^2	20% or Rs.15 per sq.m. whichever is higher	-
5407 92 00	--	Dyed	m^2	20% or Rs.40 per sq.m. whichever is higher	-
5407 93 00	--	Of yarns of different colours	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5407 94 00	--	Printed	m^2	20% or Rs.40 per sq.m. whichever is higher	-
5408		**WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN,INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405**			
5408 10 00	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	m^2	20%	-
	-	*Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :*			
5408 21	--	*Unbleached or bleached :*			
5408 21 10	---	Unbleached	m^2	20%	-
5408 21 20	---	Bleached	m^2	20%	-
5408 22	--	*Dyed :*			
	---	*Fabrics of rayon :*			
5408 22 11	----	Rayon crepe fabrics	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 12	----	Rayon jacquards	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 13	----	Rayon brocades	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 14	----	Rayon georgette	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 15	----	Rayon tafetta	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 16	----	Rayon suitings	m^2	20% or Rs.27 per sq.m.	-

IndiaCode

(1)	(2)	(3)	(4)	(5)
			whichever is higher	
5408 22 17	---- Rayon shirtings	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 18	---- Rayon sarees	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 19	---- Other	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 20	--- Fabrics of continuous filament, other than rayon	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 22 90	--- Other	m^2	20% or Rs.27 per sq.m. whichever is higher	-
5408 23 00	-- Of yarns of different colours	m^2	20% or Rs.28 per sq.m. whichever is higher	-
5408 24	-- *Printed :*			
	--- *Of rayon :*			
5408 24 11	---- Rayon crepe fabrics	m^2	20% or Rs.52 per sq.m. whichever is higher	-
5408 24 12	---- Rayon jacquards	m^2	10% or Rs.52 per sq.m. whichever is higher	-
5408 24 13	---- Rayon brocades	m^2	10% or Rs.52 per sq.m. whichever is higher	-
5408 24 14	---- Rayon georgette	m^2	20% or Rs.52 per sq.m. whichever is higher	-
5408 24 15	---- Rayon tafetta	m^2	10% or Rs.52 per sq.m. whichever is higher	-
5408 24 16	---- Rayon suitings	m^2	20% or Rs.52 per sq.m. whichever is higher	-
5408 24 17	---- Rayon shirtings	m^2	20% or Rs.52 per sq.m. whichever is higher	-
5408 24 18	---- Rayon sarees	m^2	10% or Rs.52 per sq.m. whichever is higher	-
5408 24 19	---- Other	m^2	20% or Rs.52 per sq.m. whichever is higher	-
5408 24 90	--- Other	m^2	20% or Rs.52 per sq.m. whichever is higher	-
	- *Other woven fabrics :*			
5408 31	-- *Unbleached or bleached :*			
5408 31 10	--- Unbleached	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5408 31 20	--- Bleached	m^2	20% or Rs.25 per sq.m. whichever is higher	-
5408 32	-- *Dyed :*			
	--- *Fabrics of rayon :*			
5408 32 11	---- Rayon brocades	m^2	20% or Rs.44 per sq.m.	-

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(1)	(2)	(3)	(4)	(5)
			whichever is higher	
5408 32 12	---- Rayon georgette	m^2	20% or Rs.44 per sq.m whichever is higher	-
5408 32 13	---- Rayon tafetta	m^2	20% or Rs.44 per sq.m whichever is higher	-
5408 32 14	---- Rayon suitings	m^2	20% or Rs.44 per sq.m whichever is higher	-
5408 32 15	---- Rayon shirtings	m^2	20% or Rs.44 per sq.m whichever is higher	-
5408 32 19	---- Other	m^2	20% or Rs.44 per sq.m whichever is higher	-
5408 32 90	--- Other	m^2	20% or Rs.44 per sq.m whichever is higher	-
5408 33 00	-- Of yarns of different colours	m^2	20% or Rs.10 per sq.m. whichever is higher	-
5408 34	-- *Printed :*			
	--- *Fabric of rayon :*			
5408 34 11	---- Rayon crepe fabrics	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 12	---- Rayon jacquards	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 13	---- Rayon brocades	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 14	---- Rayon georgette	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 15	---- Rayon tafetta	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 16	---- Rayon suitings	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 17	---- Rayon shirtings	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 18	---- Rayon sarees	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 19	---- Other	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 20	--- Fabrics of continuous filament, other than rayon	m^2	20% or Rs.11 per sq.m. whichever is higher	-
5408 34 90	--- Other	m^2	20% or Rs.11 per sq.m. whichever is higher	-

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CHAPTER 55

Man-made staple fibres

NOTE :

Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) length of tow exceeding 2 m;

(b) twist less than 5 turns per metre;

(c) measuring per filament less than 67 decitex;

(d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

Supplementary Note:

For the purposes of this Chapter, inherent Fire Retardant (FR) fibres, as specified in IS 11871, IS 13501, IS 15742, IS 15742 A, are those in which the FR properties are naturally part of the polymer backbone and can never be worn away or washed out.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5501	**SYNTHETIC FILAMENT TOW**			
	- *Of nylon or other polyamides:*			
5501 11 00	-- Of aramides	kg.	5%	-
5501 19 00	-- Other	kg.	5%	-
5501 20 00	- Of polyesters	kg.	5%	
5501 30 00	- Acrylic or modacrylic	kg.	5%	-
5501 40 00	- Of polypropylene	kg.	5%	-
5501 90	- *Other :*			
5501 90 10	--- Of polypropylene	kg.	5%	-
5501 90 90	--- Other	kg.	5%	-
5502	**ARTIFICIAL FILAMENT TOW**			
5502 10	- Of cellulose acetate:			
5502 10 10	--- Viscose rayon tow	kg.	5%	-
5502 10 90	--- Other	kg.	5%	-
5502 90	- Other:			
5502 90 10	--- Viscose rayon tow	kg.	5%	-
5502 90 90	--- Other	kg.	5%	-
5503	**SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING**			

(1)		(2)	(3)	(4)	(5)
	-	Of nylon or other polyamides			
5503 11	--	*Of aramids:*			
5503 11 10	---	Aramid Flame Retardant Fibre	kg.	2.5%	-
5503 11 20	---	Para-aramid Fibre	kg.	2.5%	-
5503 11 90	---	Other	kg.	5%	-
5503 19	--	*Other:*			
5503 19 10	---	Nylon Staple Fibre	kg.	2.5%	-
5503 19 20	---	Nylon Anti Static Staple Fibre	kg.	2.5%	-
5503 19 30	---	Nylon 66 fibre conforming to IS 13464	kg.	2.5%	-
5503 19 90	---	Other	kg.	5%	-
5503 20 00	-	Of polyesters	kg.	5%	-
5503 30	-	*Acrylic or modacrylic:*			
5503 30 10	---	Pre Oxidised Fibre, conforming to IS 17308	kg.	2.5%	-
5503 30 90	---	Other	kg.	5%	-
5503 40 00	-	Of polypropylene	kg.	5%	-
5503 90	-	*Other :*			
5503 90 10	---	Polyvinyl staple fibre	kg.	5%	-
5503 90 20	---	Polyvinyl chloride staple fibre	kg.	5%	-
5503 90 30	---	Ultra high molecular weight poly ethylene staple fibre conforming to ASTM F2848	kg.	5%	-
5503 90 90	---	Other	kg.	5%	-
5504		**ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING**			
5504 10	-	*Of viscose rayon:*			
	---	*Obtained from wood other than bamboo:*			
5504 10 11	----	Flame retaradant Viscose Rayon fibre	kg.	2.5%	-
5504 10 19	----	Other	kg.	5%	-
	---	*Obtained from bamboo:*			
5504 10 21	----	Flame retaradant Viscose Rayon fibre	kg.	2.5%	-
5504 10 29	----	Other	kg.	5%	-
5504 10 90	---	Other	kg.	5%	-
5504 90	-	*Other :*			
5504 90 10	---	Acetate rayon staple fibre	kg.	5%	-
5504 90 20	---	Polynosic staple fibre	kg.	5%	-
5504 90 30	---	High wet modulus staple fibre	kg.	5%	-
5504 90 90	---	Other	kg.	5%	-
5505		**WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES**			
5505 10	-	*Of synthetic fibers :*			
5505 10 10	---	Of acrylic	kg.	5%	-
5505 10 90	---	Other	kg.	5%	-
5505 20 00	-	Of artificial fibres	kg.	5%	-
5506		**SYNTHETIC STAPLE FIBRES, CARDED COMBED OR OTHERWISE PROCESSED FOR SPINNING**			
5506 10 00	-	Of nylon or other polyamides	kg.	5%	-
5506 20 00	-	Of polyesters	kg.	5%	-
5506 30 00	-	Acrylic or modacrylic	kg.	5%	-
5506 40 00	-	Of Polypropylene	kg.	5%	-
5506 90	-	*Other :*			

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5506 90 10	---	Polypropylene tops	kg.	5%	-
5506 90 90	---	Other	kg.	5%	-
5507		**ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING**			
5507 00	-	*Artificial staple fibres, carded, combed or otherwise processedfor spinning :*			
5507 00 10	---	Acetate rayon tops	kg.	5%	-
5507 00 20	---	Viscose tops	kg.	5%	-
5507 00 30	---	Polynosic tops	kg.	5%	-
5507 00 40	---	High wet modulus tops	kg.	5%	-
5507 00 90	---	Other	kg.	5%	-
5508		**SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE**			
5508 10 00	-	Of synthetic staple fibres	kg.	5%	-
5508 20 00	-	Of artificial staple fibres	kg.	5%	-
5509		**YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE**			
	-	*Containing* 85*% or more by weight of staple fibres of nylon or other polyamides :*			
5509 11 00	--	Single yarn	kg.	5%	-
5509 12 00	--	Multiple (folded) or cabled yarn	kg.	5%	-
	-	*Containing* 85*% or more by weight of polyester staple fibres:*			
5509 21 00	--	Single yarn	kg.	5%	-
5509 22 00	--	Multiple (folded) or cabled yarn	kg.	5%	-
	-	*Containing* 85*% or more by weight of acrylic or modacrylic staple fibres:*			
5509 31 00	--	Single yarn	kg.	5%	-
5509 32 00	--	Multiple (folded) or cabled yarn	kg.	5%	-
	-	*Other yarn, containing* 85*% or more by weight of synthetic staple fibres :*			

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(1)		(2)	(3)	(4)	(5)
5509 41	--	*Single yarn :*			
5509 41 10	---	Polypropylene spun yarn	kg.	5%	-
5509 41 20	---	Polyvinyl acetate spun yarn	kg.	5%	-
5509 41 30	---	Polyvinyl chloride spun yarn	kg.	5%	-
5509 41 90	---	Other	kg.	5%	-
5509 42	--	*Multiple (folded) or cabled yarn :*			
5509 42 10	---	Polypropylene spun yarn	kg.	5%	-
5509 42 20	---	Polyvinyl acetate (PVA) spun yarn	kg.	5%	-
5509 42 30	---	Polyvinyl chloride (PVC) spun yarn	kg.	5%	-
5509 42 90	---	Other	kg.	5%	-
	-	*Other yarn, of polyester staple fibres :*			
5509 51 00	--	Mixed mainly or solely with artificial staple fibres	kg.	5%	-
5509 52 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	5%	-
5509 53 00	--	Mixed mainly or solely with cotton	kg.	5%	-
5509 59 00	--	Other	kg.	5%	-
	-	*Other yarn, of acrylic or modacrylic staple fibres :*			
5509 61 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	5%	-
5509 62 00	--	Mixed mainly or solely with cotton	kg.	5%	-
5509 69 00	--	Other	kg.	5%	-
	-	*Other yarn :*			
5509 91 00	--	Mixed mainly or solely with wool or fine animal hair	kg.	5%	-
5509 92 00	--	Mixed mainly or solely with cotton	kg.	5%	-
5509 99	--	*Other:*			
5509 99 10	---	Yarn made of 100% inherent FR synthetic fibre	kg.	5%	-
5509 99 90	---	Other	kg.	5%	-
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 11	--	*Single yarn :*			
5510 11 10	---	Viscose rayon spun yarn	kg.	20%	-
5510 11 20	---	Acetate rayon spun yarn	kg.	20%	-

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(1)		(2)	(3)	(4)	(5)
5510 11 90	---	Other	kg.	5%	-
5510 12	--	*Multiple (folded) or cabled yarn:*			
5510 12 10	---	Viscose rayon spun yarn	kg.	5%	-
5510 12 20	---	Acetate rayon spun yarn	kg.	5%	-
5510 12 90	---	Other	kg.	5%	-
5510 20	-	*Other yarn, mixed mainly or solely with wool or fine animal hair :*			
5510 20 10	---	Viscose rayon spun yarn	kg.	5%	-
5510 20 20	---	Acetate rayon spun yarn	kg.	5%	-
5510 20 90	---	Other	kg.	5%	-
5510 30	-	*Other yarn, mixed mainly or solely with cotton :*			
5510 30 10	---	Viscose rayon spun yarn	kg.	5%	-
5510 30 20	---	Acetate rayon spun yarn	kg.	5%	-
5510 30 90	---	Other	kg.	5%	-
5510 90	-	*Other yarn :*			
5510 90 10	---	Viscose rayon spun yarn	kg.	5%	-
5510 90 20	---	Acetate rayon spun yarn	kg.	5%	-
5510 90 30	---	Yarn made of 100% inherent FR artificial fibre	kg.	5%	-
5510 90 90	---	Other	kg.	5%	-
5511		**YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE**			
5511 10 00	-	Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg.	10%	-
5511 20 00	-	Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg.	10%	-
5511 30	-	*Of artificial staple fibres :*			
5511 30 10	---	Containing more than 85% by weight of staple fibre	kg.	10%	-
5511 30 90	---	Other	kg.	10%	-
5512		**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:*			

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(1)	(2)	(3)	(4)	(5)
5512 11	-- *Unbleached or bleached :*			
5512 11 10	--- Unbleached	m^2	20%	-
5512 11 20	--- Bleached	m^2	20%	-
5512 19	-- *Other :*			
5512 19 10	--- Dyed	m^2	20% or Rs.25 per sq. metre, whichever is higher	-
5512 19 20	--- Printed	m^2	20% or Rs.25 per sq. metre, whichever is higher	-
5512 19 90	--- Other	m^2	20% or Rs.25 per sq. metre, whichever is higher	-
	- *Containing 85% or more by weight of acrylic or modacrylic staple fibres:*			
5512 21	-- *Unbleached or bleached :*			
5512 21 10	--- Unbleached	m^2	20%	-
5512 21 20	--- Bleached	m^2	20%	-
5512 29	-- *Other :*			
5512 29 10	--- Dyed	m^2	20% or Rs.28 per sq. metre, whichever is higher	-
5512 29 20	--- Printed	m^2	20% or Rs.28 per sq. metre, whichever is higher	-
5512 29 90	--- Other	m^2	20% or Rs.28 per sq. metre, whichever is higher	-
	- *Other :*			
5512 91	-- *Unbleached or bleached :*			
5512 91 10	--- Unbleached	m^2	20%	-
5512 91 20	--- Bleached	m^2	20%	-
5512 99	-- *Other :*			
5512 99 10	--- Dyed	m^2	20% or Rs. 54 per kg., whichever is higher	-
5512 99 20	--- Printed	m^2	20% or Rs. 54 per kg., whichever is higher	-
5512 99 90	--- Other	m^2	20% or Rs. 54 per kg., whichever is higher	-
5513	**WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M^2**			
	- *Unbleached or bleached :*			

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(1)		(2)	(3)	(4)	(5)
5513 11	--	*Of polyester staple fibres, plain weave :*			
5513 11 10	---	Unbleached	m^2	20%	-
5513 11 20	---	Bleached	m^2	20%	-
5513 12	--	*3-thread or 4-thread twill, including cross twill, of polyester staple fibres :*			
5513 12 10	---	Unbleached	m^2	20%	-
5513 12 20	---	Bleached	m^2	20%	-
5513 13	--	*Other woven fabrics of polyester staple fibres :*			
5513 13 10	---	Unbleached	m^2	20%	-
5513 13 20	---	Bleached	m^2	20%	-
5513 19	--	*Other woven fabrics :*			
5513 19 10	---	Unbleached	m^2	20%	-
5513 19 20	---	Bleached	m^2	20%	-
	-	*Dyed :*			
5513 21 00	--	Of polyester staple fibres, plain weave	m^2	20% or Rs.107 per kg., whichever is higher	-
5513 23 00	--	Other woven fabrics of polyester staple fibres	m^2	20% or Rs. 125 per kg. or Rs. 25 per sq mtr., whichever is highest	-
5513 29 00	--	Other woven fabrics	m^2	20% or Rs.185 per kg., whichever is higher	-
	-	*Of yarns of different colours :*			
5513 31 00	--	Of polyester staple fibres, plain weave	m^2	20% or Rs. 21 per sq. metre whichever is higher	-
5513 39 00	--	Other woven fabrics	m^2	20% or Rs. 125 per kg. or Rs. 30 per sq mtr., whichever is highest	-
	-	*Printed :*			
5513 41 00	--	Of polyester staple fibres, plain weave	m^2	20% or Rs.15 per sq. metre, whichever is higher	-
5513 49 00	--	Other woven fabrics	m^2	20% or Rs. 185 per kg., whichever is higher	-
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^2**			

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(1)		(2)	(3)	(4)	(5)
	-	*Unbleached or bleached :*			
5514 11	--	*Of polyester staple fibres, plain weave :*			
5514 11 10	---	Unbleached	m^2	20%	-
5514 11 20	---	Bleached	m^2	20%	-
5514 12	--	3-*thread or* 4-*thread twill, including cross twill, of polyester staple fibres :*			
5514 12 10	---	Unbleached	m^2	20%	-
5514 12 20	---	Bleached	m^2	20%	-
5514 19	--	*Other :*			
5514 19 10	---	Unbleached	m^2	20%	-
5514 19 20	---	Bleached	m^2	20%	-
	-	*Dyed :*			
5514 21 00	--	Of polyester staple fibres, plain weave	m^2	20% or Rs. 100 per kg. or Rs. 30 per sq metre, whichever is highest	-
5514 22 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	20% or Rs. 100 per kg., whichever is higher	-
5514 23 00	--	Other woven fabrics of polyester staple fibres	m^2	20% or Rs.114 per kg. whichever is higher	-
5514 29 00	--	Other woven fabrics	m^2	20% or Rs.121 per kg. whichever is higher	-
5514 30	-	*Of yarns of different colours :*			
5514 30 11	----	Of polyester staple fibres, plain weave	m^2	20% or Rs. 45 per sq metre, whichever is higher	.
5514 30 12	----	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	20% or Rs. 26 per sq. metre, whichever is higher	-
5514 30 13	----	Other woven fabrics of polyester staple fibres	m^2	20% or Rs. 180 per kg., whichever is higher	-
5514 30 19	----	Other woven fabrics	m^2	20% or Rs.31 per sq. metre, whichever is higher	-
	-	*Printed :*			
5514 41 00	--	Of polyester staple fibres, plain weave	m^2	20% or Rs.26 per sq. metre,whichever is higher	-
5514 42 00	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	20% or Rs. 140 per kg., whichever is higher	-
5514 43 00	--	Other woven fabrics of polyester staple fibres	m^2	20% or Rs. 31per sq. metre, whichever is higher	-

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(1)		(2)	(3)	(4)	(5)
5514 49 00	--	Other woven fabrics	m^2	20% or Rs.114 per kg., whichever is higher	-
5515		**OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES**			
	-	*Of polyester staple fibres :*			
5515 11	--	*Mixed mainly or solely with viscos rayon staple fibres :*			
5515 11 10	---	Unbleached	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 11 20	---	Bleached	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 11 30	---	Dyed	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 11 40	---	Printed	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 11 90	---	Other	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 12	--	*Mixed mainly or solely with man-made filaments :*			
5515 12 10	---	Unbleached	m^2	20% or Rs. 95 per kg., whichever is higher	-
5515 12 20	---	Bleached	m^2	20% or Rs. 95 per kg., whichever is higher	-
5515 12 30	---	Dyed	m^2	20% or Rs. 95 per kg., whichever is higher	-
5515 12 40	---	Printed	m^2	20% or Rs. 95 per kg., whichever is higher	-
5515 12 90	---	Other	m^2	20% or Rs. 95 per kg., whichever is higher	-
5515 13	--	*Mixed mainly or solely with wool or fine animal hair :*			
5515 13 10	---	Unbleached	m^2	20% or Rs.75 per sq. metre., whicheveris higher	-
5515 13 20	---	Bleached	m^2	20% or Rs.75 per sq. metre., whicheveris higher	-
5515 13 30	---	Dyed	m^2	20% or Rs.75 per sq. metre., whicheveris higher	-
5515 13 40	---	Printed	m^2	20% or Rs.75 per sq. metre., whicheveris higher	-
5515 13 90	---	Other	m^2	20% or Rs.75 per sq. metre., whicheveris higher	-
5515 19	--	*Other:*			
5515 19 10	---	Unbleached	m^2	20% or Rs.45 per sq.	-

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(1)		(2)	(3)	(4)	(5)
				metre., whichever is higher	
5515 19 20	---	Bleached	m^2	20% or Rs.45 per sq. metre., whicheveris higher	-
5515 19 30	---	Dyed	m^2	20% or Rs.45 per sq. metre., whicheveris higher	-
5515 19 40	---	Printed	m^2	20% or Rs.45 per sq. metre., whicheveris higher	-
5515 19 90	---	Other	m^2	20% or Rs.45 per sq. metre., whicheveris higher	-
	-	*Of acrylic or modacrylic staple fibres :*			
5515 21	--	*Mixed mainly or solely with man-made filaments :*			
5515 21 10	---	Unbleached	m^2	20% or Rs.55 per sq. metre., whicheveris higher	-
5515 21 20	---	Bleached	m^2	20% or Rs.55 per sq. metre., whicheveris higher	-
5515 21 30	---	Dyed	m^2	20% or Rs.55 per sq. metre., whichever is higher	-
5515 21 40	---	Printed	m^2	20% or Rs.55 per sq. metre., whichever is higher	-
5515 21 90	---	Other	m^2	20% or Rs.55 per sq. metre., whichever is higher	-
5515 22	--	*Mixed mainly or solely with wool or fine animal hair :*			
5515 22 10	---	Unbleached	m^2	10% or Rs.140 per kg., whichever is higher	-
5515 22 20	---	Bleached	m^2	10% or Rs.140 per kg., whichever is higher	-
5515 22 30	---	Dyed	m^2	20% or Rs.140 per kg., whichever is higher	-
5515 22 40	---	Printed	m^2	10% or Rs.140 per kg., whichever is higher	-
5515 22 90	---	Other	m^2	20% or Rs.140 per kg., whichever is higher	-
5515 29	--	*Other :*			
5515 29 10	---	Unbleached	m^2	10% or Rs.30 per sq. metre, whichever is higher	-
5515 29 20	---	Bleached	m^2	10% or Rs.30 per sq. metre, whichever is higher	-
5515 29 30	---	Dyed	m^2	20% or Rs.30 per sq. metre, whichever is higher	-
5515 29 40	---	Printed	m^2	20% or Rs.30 per sq.	-

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(1)		(2)	(3)	(4)	(5)
				metre, whichever is higher	
5515 29 90	---	Other	m^2	20% or Rs.30 per sq. metre, whichever is higher	-
		- *Other woven fabrics :*			
5515 91	--	*Mixed mainly or solely with man-made filaments :*			
5515 91 10	---	Unbleached	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 91 20	---	Bleached	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 91 30	---	Dyed	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 91 40	---	Printed	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 91 90	---	Other	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5515 99	--	*Other :*			
5515 99 10	---	Unbleached	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5515 99 20	---	Bleached	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5515 99 30	---	Dyed	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5515 99 40	---	Printed	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5515 99 50	---	Fabrics made of 100% inherent FR synthetic fibre	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5515 99 90	---	Other	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5516		**WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES**			
		- *Containing* 85*% or more by weight of artificial staple fibres*:			
5516 11	--	*Unbleached or bleached :*			
5516 11 10	---	Unbleached	m^2	20%	-
5516 11 20	---	Bleached	m^2	20%	-
5516 12 00	--	Dyed	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5516 13 00	--	Of yarns of different colours	m^2	20% or Rs.40 per sq. metre, whichever is higher	-
5516 14	--	*Printed :*			
5516 14 10	---	Spun rayon printed shantung	m^2	20% or Rs.12 per sq. metre, whichever is higher	-
5516 14 20	---	Spun rayon printed linen	m^2	20% or Rs.12 per sq. metre, which ever is higher	-

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(1)		(2)	(3)	(4)	(5)
5516 14 90	---	Other	m^2	20% or Rs.12 per sq. which ever is higher	-
	-	*Containing less than* 85*% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments* **:**			
5516 21	--	*Unbleached or bleached* **:**			
5516 21 10	---	Unbleached	m^2	20%	-
5516 21 20	---	Bleached	m^2	20%	-
5516 22 00	--	Dyed	m	20% or Rs.150 per kg., which ever is higher	-
5516 23 00	--	Of yarns of different colours	m^2	20% or Rs.150 per kg., which ever is higher	-
5516 24 00	--	Printed	m^2	20% or Rs.12 per sq. metre, which ever is higher	-
	-	*Containing less than* 85*% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair* **:**			
5516 31	--	*Unbleached or bleached* **:**			
5516 31 10	---	Unbleached	m^2	20%	-
5516 31 20	---	Bleached	m^2	10%	-
5516 32 00	--	Dyed	m^2	20%	-
5516 33 00	--	Of yarns of different colours	m^2	20%	-
5516 34 00	--	Printed	m^2	20%	-
	-	*Containing less than* 85*% by weight of artificial staple fibres, mixed mainly or solely with cotton***:**			
5516 41	--	*Unbleached or bleached* **:**			
5516 41 10	---	Unbleached	m^2	20%	-
5516 41 20	---	Bleached	m^2	20%	-
5516 42 00	--	Dyed	m^2	20%	-
5516 43 00	--	Of yarns of different colours	m^2	20% or Rs.12 per sq. metre, which ever is higher	-
5516 44 00	--	Printed	m^2	20% or Rs.12 per sq. which ever is higher	-
	-	*Other* **:**			
5516 91	--	*Unbleached or bleached* **:**			
5516 91 10	---	Unbleached	m^2	20%	-
5516 91 20	---	Bleached	m^2	20%	-
5516 92 00	--	Dyed	m^2	20%	-
5516 93 00	--	Of yarns of different colours	m^2	20% or Rs.21 per sq. metre, whichever is higher	-

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5516 94 00	-- Printed	m^2	20% or Rs.40 per sq. metre, whichever is higher	-

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CHAPTER 56

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

NOTES :

1. This Chapter does not cover:

(a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (*e.g.*, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;

(b) textile products of heading 5811;

(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);

(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814);

(e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).;

(f) Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles of heading 9619.

2. The term –felt‖ includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5601	**WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS**			
	- *Wadding of textile materials and articles thereof:*			
5601 21	-- Of cotton :			
5601 21 10	--- Absorbent cotton wool	kg.	10%	-
5601 21 90	--- Other	kg.	10%	-
5601 22 00	-- Of man-made fibres	kg.	10%	-
5601 29 00	-- Other	kg.	10%	-
5601 30 00	- Textile flock and dust and mill neps	kg.	20%	-
5602	**FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED**			
5602 10 00	- Needleloom felt and stitch-bonded fibre fabrics	kg.	10%	-
	- *Other felt, not impregnated, coated, covered or laminated :*			
5602 21 00	-- Of wool or fine animal hair	kg.	10%	-
5602 29	-- *Of other textile materials :*			
5602 29 10	--- For machines other than cotton machinery	kg.	10%	-
5602 29 20	--- Of jute (including blended or union jute), other than for machinery	kg.	10%	-
5602 29 90	--- Other	kg.	10%	-
5602 90	- Other			
5602 90 10	--- Of Rubberised coir, needled felt	kg.	10%	-
5602 90 90	--- Other	kg.	10%	-
5603	**NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED**			
	- *Of man-made filaments :*			
5603 11	-- *Weighing not more than 25 g/m²:*			
5603 11 10	--- Crop covers, conforming to IS 16718	kg.	20%	-
5603 11 90	--- Other	kg.	20%	-
5603 12 00	-- Weighing more than 25 g/m² but not more	kg.	20%	-

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(1)		(2)	(3)	(4)	(5)
		than 70 g/m²			
5603 13 00	--	Weighing more than 70 g/m² but not more than 150 g/m²	kg.	10%	-
5603 14 00	--	Weighing more than 150 g/m²	kg.	20%	-
	-	*Other :*			
5603 91 00	--	Weighing not more than 25 g/m²	kg.	10%	-
5603 92 00	--	Weighing more than 25 g/m² but not more than 70 g/m²	kg.	20%	-
5603 93	--	*Weighing more than 70 g/m² but not more than 150 g/m²*			
5603 93 10	---	Mulch Mats, conforming to IS 17355	kg.	10%	-
5603 93 90	---	Other	kg.	10%	-
5603 94	--	*Weighing more than 150 g/m²:*			
5603 94 10	---	Non-woven Geotextile and articles thereof, Conforming to IS 16391, IS 16392	kg.	20%	-
5603 94 20	---	Mulch Mats, conforming to IS 17355	kg.	20%	-
5603 94 90	---	Other	kg.	20%	-
5604		**RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS**			
5604 10 00	-	Rubber thread and cord, textile covered	kg.	10%	-
5604 90 00	-	Other	kg.	10%	-
5605		**METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 5404 OR 5405, COMBINED WITHMETAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL**			
5605 00	-	*Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal :*			
5605 00 10	---	Real zari thread (gold) and silver thread combined with textile thread	kg.	10%	-
5605 00 20	---	Imitation zari thread	kg.	10%	-
5605 00 90	---	Other	kg.	10%	-
5606		**GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, GIMPED (OTHER THAN THOSE OF HEADING 5605 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN**			
5606 00	-	*Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn :*			

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(1)		(2)	(3)	(4)	(5)
5606 00 10	---	Trimmings, of cotton	kg.	10%	-
5606 00 20	---	Trimmings, of man-made fibres	kg.	10%	-
5606 00 30	---	Trimmings, of zari	kg.	10%	-
5606 00 90	---	Other	kg.	10%	-
5607		**TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS**			
	-	*Of sisal or other textile fibres of the genus Agave :*			
5607 21 00	--	Binder or baler twine	kg.	10%	-
5607 29 00	--	Other	kg.	10%	-
	-	*Of polyethylene or polypropylene:*			
5607 41 00	--	Binder or baler twine	kg.	10%	-
5607 49 00	--	Other	kg.	10%	-
5607 50	-	*Of other synthetic fibres :*			
5607 50 10	---	Nylon fish net twine	kg.	10%	-
5607 50 20	---	Nylon tyre cord	kg.	10%	-
5607 50 30	---	Viscose tyre cord	kg.	10%	-
5607 50 40	---	Nylon rope	kg.	10%	-
5607 50 90	---	Other	kg.	10%	-
5607 90	-	*Other :*			
5607 90 10	---	Coir, cordage and ropes, other than of cotton	kg.	10%	-
5607 90 20	---	Cordage, cable, ropes and twine, of cotton	kg.	10%	-
5607 90 90	---	Other	kg.	10%	-
5608		**KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS**			
	-	*Of man-made textile materials :*			
5608 11	--	*Made up fishing nets :*			
5608 11 10	---	Made up fishing nets of nylon	kg.	10%	-
5608 11 90	---	Other	kg.	10%	-
5608 19 00	--	Other	kg.	10%	-
5608 90	-	*Other :*			
5608 90 10	---	Of cotton	kg.	10%	-
5608 90 20	---	Of jute	kg.	10%	-
5608 90 90	---	Other	kg.	10%	-
5609		**ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 5404 OR 5405, TWINE, CORDAGE,ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
5609 00	-	*Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:*			
5609 00 10	---	Products of coir	kg.	10%	-
5609 00 20	---	Articles made up of cotton yarn	kg.	10%	-
5609 00 30	---	Articles made up of jute	kg.	10%	-
5609 00 90	---	Other	kg.	10%	-

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CHAPTER 57

Carpets and other textile floor coverings

NOTES :

1. For the purposes of this Chapter, the term ―carpets and other textile floor coverings‖ means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
5701		**CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP**			
5701 10	-	*Of wool or fine animal hair:*			
5701 10 10	---	Hand-made	m^2	20%	-
5701 10 90	---	Other	m^2	20%	-
5701 90	-	*Of other textile materials:*			
	---	*Of cotton:*			
5701 90 11	----	Hand-made	m^2	20%	-
5701 90 19	----	Other	m^2	20%	-
5701 90 20	---	Of coir including geo textile	m^2	20%	-
	---	*Of silk:*			
5701 90 31	----	Hand-made	m^2	20%	-
5701 90 39	----	Other	m^2	20%	-
5701 90 90	---	Other	m^2	20%	-
5702		**CARPETS AND OTHER TEXTILE FLOOR COVERINGS,WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING ―KELEM‖, ―SCHUMACKS‖, ―KARAMANIE‖ AND SIMILAR HAND-WOVEN RUGS**			
5702 10 00	-	-Kelem‖, ―Schumacks‖, -Karamanie‖ and similar hand-woven rugs	m^2	20%	-
5702 20	-	*Floor coverings of coconut fibres (coir):*			
5702 20 10	---	Coir matting, woven	m^2	20%	-
5702 20 20	---	Coir carpets and other rugs	m^2	20%	-
5702 20 90	---	Other	m^2	20%	-

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(1)	(2)	(3)	(4)	(5)
	- *Other, of pile construction, not made up:*			
5702 31	-- *Of wool or fine animal hair :*			
5702 31 10	--- Carpets	m^2	20%	-
5702 31 20	--- Druggets	m^2	20%	-
5702 31 30	--- Mats and matting	m^2	20%	-
5702 31 40	--- Carpeting , floor rugs and the like	m^2	20%	-
5702 31 90	--- Other	m^2	20%	-
5702 32	-- *Of man-made textile material :*			
5702 32 10	--- Carpets, carpeting and rugs and the like	m^2	20% or Rs.105 per sq. metre, whichever is higher	-
5702 32 20	--- Mats and matting	m^2	20% or Rs.105 per sq. metre, whichever is higher	-
5702 32 90	--- Other	m^2	20% or Rs.105 per sq. metre, whichever is higher	-
5702 39	-- *Of other textile materials:*			
5702 39 10	--- Carpets and other floor coverings other than durries of cotton	m^2	20%	-
5702 39 20	--- Carpets and other floor coverings, of silk	m^2	20%	-
5702 39 90	--- Other	m^2	20%	-
	- *Other, of pile construction, made up :*			
5702 41	-- *Of wool or fine animal hair :*			
5702 41 10	--- Carpets	m^2	20%	-
5702 41 20	--- Druggets	m^2	20%	-
5702 41 30	--- Mats and matting	m^2	20%	-
5702 41 90	--- Other	m^2	20%	-
5702 42	-- *Of man made textile materials :*			
5702 42 10	--- Carpets, carpeting and rugs	m^2	20% or Rs. 80 per sq. metre, whichever is higher	-
5702 42 20	--- Mats and mattings	m^2	20% or Rs. 80 per sq. metre, whichever is higher	-
5702 42 30	--- Carpets, rugs and mats of Handloom	m^2	20%or Rs. 80 per sq. metre, whichever is higher	-
5702 42 90	--- Other	m^2	20% or Rs. 80 per sq. metre, whichever is higher	-
5702 49	-- *Of other textile materials :*			

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(1)		(2)	(3)	(4)	(5)
5702 49 10	---	Carpets and other floor coverings other	m^2	20%	-
5702 49 20	---	Carpets and other floor coverings, of silk	m^2	20%	-
5702 49 90	---	Other	m^2	20%	-
5702 50	-	*Other, not of pile construction, not made up:*	m^2	20%	-
	---	Of man-made textile materials:			
5702 50 21	----	Carpets, Carpeting and rugs	m^2	20% or Rs. 105 per sq. metre, whichever is higher	-
5702 50 22	----	Mats and matting	m^2	20% or Rs. 105 per sq. metre, whicheveris higher	-
5702 50 29	----	Other	m^2	20% or Rs. 105 per sq. metre, whichever is higher	-
5702 50 31	----	Carpets and other floor coverings, of cotton other than durries	m^2	20%	-
5702 50 32	----	Carpets and other floor	m^2	20%	-
5702 50 33	----	Place mat and other similar goods	m^2	20%	-
5702 50 39	----	Other	m^2	20%	-
	-	*Other, not of pile construction, made up:*			
5702 91	--	*Of wool or fine animal hair :*			
5702 91 10	---	Carpets	m^2	20%	-
5702 91 20	---	Druggets	m^2	10%	-
5702 91 30	---	Mats and matting	m^2	20%	-
5702 91 90	---	Other	m^2	20%	-
5702 92 10	---	Carpets, carpeting and rugs	m^2	20% or Rs.110 per sq. metre, whichever is higher	-
5702 92 20	---	Mats and mattings	m^2	20% or Rs.110 per sq. metre, whichever is higher	-
5702 92 90	---	Other	m^2	20% or Rs.110 per sq. metre, whichever is higher	-
5702 99	--	*Of other textile materials :*			
5702 99 10	---	Carpets and other floor coverings, of cotton other than durries	m^2	20%	-
5702 99 20	---	Carpets and other floor coverings, of silk	m^2	20%	-

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(1)	(2)	(3)	(4)	(5)
5702 99 90	--- Other	m^2	20%	-
5703	**CARPETS AND OTHER TEXTILE FLOOR COVERINGS, (INCLUDING TURF), TUFTED, WHETHER OR NOT MADE UP**			
5703 10	- *Of wool or fine animal hair :*			
5703 10 10	--- Carpets	m^2	20%	-
5703 10 20	--- Mats and matting	m^2	20%	-
5703 10 90	--- Other	m^2	20%	-
	- *Of nylon or other polyamides :*			
5703 21 00	-- Turf	m^2	20% or Rs.70 per sq. metre, whichever is higher	-
5703 29	-- *Other*			
5703 29 10	--- Carpets, carpeting and rugs	m^2	20% or Rs.70 per sq. metre,whichever is higher	-
5703 29 20	--- 100% polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing	m^2	20% or Rs.70 per sq. metre, whichever is higher	-
5703 29 90	--- Other	m^2	20% or Rs.70 per sq. metre, whichever is higher	-
	- *Of other man-made textile materials:*			
5703 31 00	-- Turf	m^2	20% or Rs.55 per sq. metre, whichever is higher	-
5703 39	-- *Other:*			-
5703 39 10	--- Carpets, carpeting and rugs	m^2	20% or Rs.55 per sq. metre, whichever is higher	
5703 39 20	--- 100% polypropylene carpet mats with jute, rubber, latex or PU foam backing	m^2	20% or Rs.55 per sq. metre, whichever is higher	-
5703 39 90	--- Other	m^2	20% or Rs.55 per sq. metre, whicheveris higher	-
5703 90	- *Of other textile materials:*			
5703 90 10	--- Carpets and other floor coverings, of cotton, other than durries	m^2	20%	-
5703 90 20	--- Carpets and floor coverings of Coir	m^2	20%	-
5703 90 90	--- Other	m^2	20%	-
5704	**CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP**			
5704 10 00	- Tiles, having a maximum surface area of 0.3 m^2	m^2	20%	-

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(1)		(2)	(3)	(4)	(5)
5704 20	-	*Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1m:²*			
5704 20 10	---	Cotton	m^2	20%	-
5704 20 20	---	Woollen, other than artware	m^2	10%	-
5704 20 90	---	Other	m^2	20%	-
5704 90	-	*Other :*			
5704 90 10	---	Cotton	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5704 90 20	---	woollen, other than artware	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5704 90 90	---	Other	m^2	20% or Rs.35 per sq. metre, whichever is higher	-
5705		**OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP**			
5705 00	-	Other carpets and other textile floor coverings, *whether or not made up:*			
	---	*Carpets :*			
5705 00 11	----	Of silk	m^2	20%	-
5705 00 19	----	Other	m^2	20%	-
	---	*Durries :*			
5705 00 21	----	Durries cotton	m^2	20%	-
5705 00 22	----	Durries of man-made fibres	m^2	20%	-
5705 00 23	----	Durries of wool	m^2	20%	-
5705 00 24	----	Cotton Durries of handloom (including Chindi Durries, Cotton Chenille Durries, Rag Rug Durrie, Printed Durries, Druggets)	m^2	20%	-
5705 00 29	----	Other	m^2	20%	-
	---	*Of jute :*			
5705 00 31	----	Of blended jute	m^2	20%	-
5705 00 32	----	Of coir jute	m^2	20%	-
5705 00 39	----	Other	m^2	20%	-
	---	*Carpets, carpeting, rugs, mats and mattings:*			
5705 00 41	----	knitted	m^2	20%	-
5705 00 42	----	Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of Handloom	m^2	20%	-
5705 00 49	----	Other	m^2	20%	-
5705 00 90	---	Other	m^2	20%	-

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CHAPTER 58

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

NOTES :

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803, ―gauze‖ means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression ―narrow woven fabrics‖ means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression ―embroidery‖ means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Supplementary note:

1. (a) For the purpose of this chapter, ―Lucknow Chikan craft‖ refers to a type of embroidery defined and recognized by the Geographical Indication (GI) Registry against the GI no. 119 under the Geographical Indication of Goods (Registration and Protection) Act, 1999.

(b) Produced/Manufactured by a person certified/recognized and mentioned as a user in the Geographical Indication Registry against the said GI no. 119.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5801	**WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5806**			
5801 10 00	- Of wool or fine animal hair	m^2	10% or Rs.210 per sq.metre, whichever is higher	-
	- *Of cotton :*			
5801 21 00	-- Uncut weft pile fabrics	m^2	10% or Rs.80 per sq.metre, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5801 22	-- *Cut corduroy :*			
5801 22 10	--- Solely of cotton	m^2	10% or Rs.70 per sq.metre, whichever is higher	-
5801 22 90	--- Other	m^2	10% or Rs.70 per sq.metre,	-
5801 23 00	-- Other weft pile fabrics	m^2	10% or Rs.80 per sq.metre,	-
5801 26 00	-- Chenille fabrics	m^2	10% or Rs.180 per sq.metre,	-
5801 27	-- *Warp pile fabrics :*			
5801 27 10	--- *Warp pile fabrics,'epingle', (uncut)*	m^2	10% or Rs. 135 per sq. metre whichever is higher	-
5801 27 20	--- *Warp pile fabrics, cut*	m^2	10% or Rs.120 per sq.metre, whichever is higher	-
5801 27 90	--- Other	m^2	10% or Rs.135 per sq.metre, whichever is higher	-
	- *Of man-made fibres :*			
5801 31 00	-- Uncut weft pile fabrics	m^2	20% or Rs.75 per sq.metre, whichever is higher	-
5801 32 00	-- Cut corduroy	m^2	20% or Rs.180 per sq.metre, whichever is higher	-
5801 33 00	-- Other weft pile fabrics	m^2	20% or Rs.150 per sq.metre, whichever is higher	-
5801 36	-- *Chenille fabrics :*			
5801 36 10	--- Carduroys	m^2	20% or Rs.130 per sq.metre, whichever is higher	-
5801 36 90	--- Other	m^2	20% or Rs.130 per sq.metre, whichever is higher	-
5801 37	-- *Warp pile fabrics :*			
5801 37 10	--- *Warp pile fabrics, uncut*	m^2	20% or Rs. 140 per sq. metre whichever is higher	-
5801 37 20	--- *Warp pile fabrics, cut*	m^2	20% or Rs. 68 per sq. metre whichever is higher	-
5801 37 90	--- Other	m^2	20% or Rs. 140 per sq. metre whichever is higher	-
5801 90	-- *Of other textile materials :*			
5801 90 10	--- Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	m^2	10% or Rs. 35 per sq. metre whichever is higher	-
5801 90 90	--- Pile fabrics and chenille fabrics not elsewhere specified or included	m^2	10% or Rs. 35 per sq. metre, whichever is higher	-

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(1)		(2)	(3)	(4)	(5)
5802		**TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN ARROW FABRICS OF HEADING 5806 TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703**			
5802 10	-	*Terry towelling and similarwoven terry fabrics,of cotton:*			
5802 10 10	---	Unbleached	m^2	10%	-
5802 10 20	---	Bleached	m^2	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 10 30	---	Piece dyed	m^2	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 10 40	---	Yarn dyed	m^2	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 10 50	---	Printed	m^2	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 10 60	---	Of Handloom	m^2	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 10 90	---	Other	m^2	10% or Rs. 60 per sq. metre, whichever is higher	-
5802 20 00	-	Terry towelling and similar woven terry fabrics, of other textile materials	m^2	10%	-
5802 30 00	-	Tufted textile fabrics	m^2	10% or Rs. 150 per kg., whichever is higher	-
5803		**GAUZE, OTHER THAN N ARROWFABRICS OF HEADING 5806**			
	---	*Of cotton :*			
5803 00 11	----	Unbleached	m^2	10%	-
5803 00 12	----	Bleached	m^2	10%	-
5803 00 13	----	Piece dyed	m^2	10%	-
5803 00 14	----	Yarn dyed	m^2	10%	-
5803 00 15	----	Printed	m^2	10%	-
5803 00 19	----	Other	m^2	10%	-
	---	*Of other textile mat erials :*			
5803 00 91	----	Of silk or silk waste	m^2	10%	-
5803 00 92	----	Of synthetic fiber	m^2	10%	-
5803 00 93	----	Of artificial fibre	m^2	10%	-
5803 00 99	----	Other	m^2	10%	-

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(1)		(2)	(3)	(4)	(5)
5804		**TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 6002 TO 6006**			
5804 10	-	*Tulles and other net fabrics :*			
5804 10 10	---	Of cotton	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 10 90	---	Other	kg.	10% or Rs. 200 per kg., whichever is higher	-
	-	*Mechanically made lace :*			
5804 21 00	--	Of man-made fibres	kg.	20% or Rs. 200 per kg., whichever is higher	-
5804 29	--	*Of other textile materials :*			
5804 29 10	---	Of cotton	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 29 90	---	Other	kg.	10% or Rs. 200 per kg., whichever is higher	-
5804 30 00	-	Hand-made lace	kg.	10% or Rs. 200 per kg., whichever is higher	-
5805		**HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP**			
5805 00	-	*Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up :*			
5805 00 10	---	Tapestries hand made or needle worked by hand, of cotton	kg.	10%	-
			kg.	10%	-
5805 00 20	---	Tapestries of jute	kg.	10%	-
5805 00 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
5806		**NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)**			
5806 10 00	-	Woven pile fabrics (including terry toweling and similar terry fabrics) andchenille fabrics	kg.	10%	-
5806 20 00	-	Other woven fabrics, containing by weight 5% or more of elastomeric yarnor rubber thread	kg.	10%	-
	-	*Other woven fabrics :*			
5806 31	--	*Of cotton :*			
5806 31 10	---	Typewriter ribbon cloth	kg.	10%	-
5806 31 20	---	Newar cotton	kg.	10%	-
5806 31 90	---	Other	kg.	10%	-
5806 32 00	--	Of man-made fibres	kg.	20%	-
5806 39	--	*Of other textile materials :*			
5806 39 10	---	Goat hair puttis tape	kg.	10%	-
5806 39 20	---	Jute webbing	kg.	10%	-
5806 39 30	---	Other narrow fabrics of jute	kg.	10%	-
5806 39 90	---	Other	kg.	10%	-
5806 40 00	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg.	10%	-
5807		**LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED**			
5807 10	-	*Woven :*			
5807 10 10	---	Of cotton	kg.	10%	-
5807 10 20	---	Of man-made fibre	kg.	10%	-
5807 10 90	---	Other	kg.	10%	-
5807 90	-	*Other :*			
5807 90 10	---	Felt or non-woven	kg.	10%	-
5807 90 90	---	Other	kg.	10%	-
5808		**BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES**			

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(1)		(2)	(3)	(4)	(5)
5808 10	-	*Braids, in the piece :*			
5808 10 10	---	Of cotton	kg.	10%	-
5808 10 90	---	Other	kg.	10%	-
5808 90	-	*Other :*			
5808 90 10	---	Tapes, ornamental or cotton	kg.	10%	-
5808 90 20	---	Hair band of narrow fabrics	kg.	10%	-
5808 90 30	---	Other braids	kg.	10%	-
5808 90 40	---	Ribbons of rayon with ornamental trimmings	kg.	10%	-
5808 90 50	---	Saree falls, borders (other than zari), frings of cotton	kg.	10%	-
5808 90 60	---	Saree falls, borders (other than zari), frings of man-made fibre	kg.	10%	-
5808 90 90	---	Other	kg.	10%	-
5809		**WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
5809 00	-	*Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included :*			
5809 00 10	---	Zari border	kg.	10%	-
5809 00 90	---	Other	kg.	10%	-
5810		**EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS**			
5810 10 00	-	Embroidery without visible ground	kg.	10% or Rs. 200 per kg., whic hever is higher	-
	-	*Other embroidery :*			
5810 91	--	*Of cotton:*			
5810 91 10	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 91 90	---	Other	kg.	10%	-
5810 92	--	*Of man-made fibres :*			
5810 92 10	---	Embroidered badges, motifs and the like	kg.	10%	-
5810 92 20	---	Embroidered with Lucknow Chikan Craft			
5810 92 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
5810 99	--	*Of other textile materials:*			
5810 99 10	---	Embroidered with Lucknow Chikan Craft	kg.	10%	-
5810 99 90	---	Other	kg.	10%	-
5811		**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 5810**			
5811 00	-	*Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810:*			
5811 00 10	---	Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	m^2	10%	-
5811 00 20	---	Quilted wadding	m^2	10%	-
5811 00 90	---	Other	m^2	10%	-

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CHAPTER 59

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

NOTES :

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression ―textile fabrics‖ applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.

2. Heading 5903 applies to:

(a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) textile products of heading 5811;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.

3. For the purposes of heading 5903, ―textile fabrics laminated with plastics‖ means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4. For the purposes of heading 5905, the expression ―textile wall coverings‖ applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).

5. For the purposes of heading 5906, the expression ―rubberised textile fabrics‖ means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than 1,500 g/m^2; or

(ii) weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;

(b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and

(c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

6. Heading 5907 does not apply to:

(a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) wood veneered on a backing of textile fabrics (heading 4408);

(f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);

(g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or

(h) metal foil on a backing of textile fabrics (generally Section XIV or XV).

7. Heading 5910 does not apply to:

(a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).

8. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth;

(iii) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

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(v) textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
5901		**TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FORTHE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS**			
5901 10	-	*Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like :*		10%	-
5901 10 10	---	Of cotton	m^2	10%	-
5901 10 20	---	Prepared painting canvas	m^2	10%	-
5901 10 90	---	Other	m^2		
5901 90	-	*Other :*		10%	-
5901 90 10	---	Tracing cloth of cotton	m^2	10%	-
5901 90 20	---	Varnished cambric fabrics (Empire fabrics) tapes	m^2	10%	-
5901 90 90	---	Other	m^2		
5902		**TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON**			
5902 10	-	*Of nylon or other polyamides :*			
5902 10 10	---	Impregnated with rubber	m^2	20%	-
5902 10 90	---	Other	m^2	20%	-
5902 20	-	*Of polyesters :*			
5902 20 10	---	Impregnated with rubber	m^2	20%	-
5902 20 90	---	Other	m^2	20%	-
5902 90	-	*Other :*			
5902 90 10	---	Impregnated with rubber	m^2	20%	-
5902 90 90	---	Other	m^2	20%	-

(1)		(2)	(3)	(4)	(5)
5903		**TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 5902**			
5903 10	-	*With polyvinyl chloride* :			
5903 10 10	---	*Imitation leather fabrics of cotton*	m^2	20%	-
5903 10 90	---	Other	m^2	20%	-
5903 20	-	*With polyurethane :*			
5903 20 10	---	Imitation leather fabrics, of cotton	m^2	20%	-
5903 20 90	---	Other	m^2	20%	-
5903 90	-	*Other:*			
5903 90 10	---	Of cotton	m^2	20%	-
5903 90 20	---	Polyethylene laminated jute fabrics	m^2	20%	-
5903 90 90	---	Other	m^2	20%	-
5904		**LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE**			
5904 10 00	-	Linoleum	m^2	10%	-
5904 90	-	*Other :*			
5904 90 10	---	Floor coverings with jute base	m^2	10%	-
5904 90 90	---	Other	m^2	10%	-
5905		**TEXTILE WALL COVERINGS**			
5905 00	-	*Textile wall coverings :*			
5905 00 10	---	Fixed on the backing of any material	kg.	10%	-
5905 00 90	---	Other	kg.	10%	-
5906		**RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 5902**			
5906 10 00	-	Adhesive tape of a width not exceeding 20 cm	kg.	10%	-
	-	*Other :*			
5906 91	--	*Knitted or crocheted :*			
5906 91 10	---	Of cotton	kg.	10%	-
5906 91 90	---	Of other textile materials	kg.	10%	-
5906 99	--	*Other :*			
5906 99 10	---	Insulating tape, electrical of cotton	kg.	10%	-
5906 99 20	---	Rubberised cotton fabrics, other than knitted or crocheted	kg.	10%	-
5906 99 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
5907		**TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE**			
5907 00	-	*Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like :*			
	---	*Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks :*			
5907 00 11	----	On the base fabrics of cotton	m^2	10%	-
5907 00 12	----	On the base fabrics of man-made textile material	m^2	10%	-
5907 00 19	----	On base fabrics of other textile materials	m^2	10%	-
	---	*Other :*			
5907 00 91	----	Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	m^2	10%	-
5907 00 92	----	Other textile fabrics coated or impregnated with oil or oil preparations	m^2	10%	-
5907 00 93	----	Jute fabrics otherwise impregnated or coated	m^2	10%	-
5907 00 99	----	Other	m^2	10%	-
5908		**TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED**			
5908 00	-	*Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated :*			
5908 00 10	---	Wicks and gas mantle fabrics, of cotton	kg.	10%	-
5908 00 20	---	Gas mantles of rayon	kg.	10%	-
5908 00 90	---	Other	kg.	10%	-
5909		**TEXTILE HOSE PIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS**			
5909 00	-	*Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials :*			
5909 00 10	---	Of cotton	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
5909 00 20	---	Of man-made fibre	kg.	10%	-
5909 00 90	---	Of other textile materials	kg.	10%	-
5910		**TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATEDWITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL**			
5910 00	-	*Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material :*			
5910 00 10	---	Cotton canvas ply belting	kg.	20%	-
5910 00 20	---	Rubberised cotton belting	kg.	20%	-
5910 00 30	---	Other transmission, conveyer or elevator belts or belting of cotton	kg.	20%	-
5910 00 40	---	Hair belting	kg.	20%	-
5910 00 50	---	Flax canvas ply belting	kg.	20%	-
5910 00 60	---	Fibre belt conveyor	kg.	20%	-
5910 00 90	---	Other	kg.	20%	-
5911		**TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 8 TO THIS CHAPTER**			
5911 10 00	-	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg.	10%	-
5911 20 00	-	Bolting cloth, whether or not made up	m	10%	-
	-	*Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :*			
5911 31	--	*Weighing less than 650 g/m^2 :*			
5911 31 10	---	Felt for cotton textile industries, woven	kg.	10%	-
5911 31 20	---	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	10%	-
5911 31 30	---	Cotton fabrics and articles used in machinery and plant	kg.	10%	-
5911 31 40	---	Jute fabrics and articles used in machinery or plant	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
5911 31 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	10%	-
5911 31 90	--- Other	kg.	10%	-
5911 32	-- *Weighing 650 g/m^2 or more:*			
5911 32 10	--- Felt for cotton textile industries, woven	kg.	10%	-
5911 32 20	--- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg.	10%	-
5911 32 30	--- Cotton fabrics and articles used in machinery and plant	kg.	10%	-
5911 32 40	--- Jute fabrics and articles used in machinery or plant	kg.	10%	-
5911 32 50	--- Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery	kg.	10%	-
5911 32 90	--- Other	kg.	10%	-
5911 40 00	- Filtering or Straining cloth of a kind used in oil presses or the like, including that of human hair	kg.	10%	-
5911 90	- *Other :*			
5911 90 10	--- Paper maker‘s felt, woven	kg.	10%	-
5911 90 20	--- Gaskets, washers, polishing discs and other machinery parts of textile articles	kg.	10%	-
	--- *Knitted or wovenGeo-technical textile:*			
5911 90 31	---- Geogrid conforming to IS 17373	kg.	10%	-
5911 90 32	---- Geotextile conforming to IS 16391, IS 16392	kg.	10%	-
5911 90 39	---- Other	kg.	10%	-
5911 90 40	--- Mulch mats, conforming to IS 16202	kg.	10%	-
5911 90 90	--- Other	kg.	10%	-

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CHAPTER 60

Knitted or crocheted fabrics

NOTES :

1. This Chapter does not cover :

(a) crochet lace of heading 5804 ;

(b) labels, badges or similar articles, knitted or crocheted, of heading 5807 ; or

(c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout this Schedule, any reference to ―knitted‖ goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Sub-heading Note:

Sub-heading 6005 35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m^2 and not more than 55 g/m^2, having a mesh size of not less than 20 holes/ cm^2 and not more than 100 holes/cm^2, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambdacyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Supplementary Note:

Tariff items 6001 91 00, 6001 92 00 and sub-heading 6001 99 includes cut-pile fabrics produced through shearing of loops during or after the production of fabric.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
6001		**PILE FABRICS, INCLUDING ―LONG PILE‖ FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED**			
6001 10	-	*"Long pile" fabrics :*			
6001 10 10	---	Of cotton	kg.	10%	-
6001 10 20	---	Of man-made fibres	kg.	10%	-
6001 10 90	---	Of other textile materials	kg.	10%	-
	-	*Looped pile fabrics :*			
6001 21 00	--	Of cotton	kg.	10%	-
6001 22 00	--	Of man-made fibres	kg.	20%	-

(1)		(2)	(3)	(4)	(5)
6001 29 00	--	Of other textile materials	kg.	10%	-
	-	*Other :*			
6001 91 00	--	Of cotton	kg.	10%	-
6001 92 00	--	Of man-made fibres	kg.	20%	-
6001 99	--	*Of other textile materials :*			
6001 99 10	---	Of wool or fine animal hair	kg.	10%	-
6001 99 90	---	Other	kg.	10%	-
6002		**KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001**			
6002 40 00	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	10%	-
6002 90 00	-	Other	kg.	10%	-
6003		**KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 6001 OR 6002**			
6003 10 00	-	Of wool or fine animal hair	kg.	10%	-
6003 20 00	-	Of cotton	kg.	10%	-
6003 30 00	-	Of synthetic fibres	kg.	20%	-
6003 40 00	-	Of artificial fibres	kg.	20%	-
6003 90 00	-	Other	kg.	10%	-
6004		**KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001**			
6004 10 00	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg.	20%	-
6004 90 00	-	Other	kg.	20%	-
6005		**WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 6004**			
	-	*Of cotton :*			
6005 21 00	--	Unbleached or bleached	kg.	25%	-

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(1)		(2)	(3)	(4)	(5)
6005 22 00	--	Dyed	kg.	25%	-
6005 23 00	--	Of yarns of different colours	kg.	25%	-
6005 24 00	--	Printed	kg.	25%	-
	-	*Of synthetic fibres :*			
6005 35 00	--	Fabrics specified in Sub-heading Note 1 to this Chapter	kg.	20%	-
6005 36 00	--	Other, unbleached or bleached	kg.	20%	-
6005 37	--	*Other, dyed:*			
6005 37 10	---	Shade Nets, conforming to IS 16008	kg.	20%	-
6005 37 90	---	Other	kg.	20%	-
6005 38 00	--	Other, of yarns of different colours	kg.	20%	-
6005 39 00	--	Other, printed	kg.	20%	-
	-	*Of artificial fibres:*			
6005 41 00	--	Unbleached or bleached	kg.	20%	-
6005 42 00	--	Dyed	kg.	20%	-
6005 43 00	--	Of yarns of different colours	kg.	20%	-
6005 44 00	--	Printed	kg.	20%	-
6005 90 00	-	Other	kg.	10%	-
6006		**OTHER KNITTED OR CROCHETED FABRICS**			
6006 10 00	-	Of wool or fine animal hair	kg.	10%	-
	-	*Of Cotton :*			
6006 21 00	--	Unbleached or bleached	kg.	10%	-
6006 22 00	--	Dyed	kg.	10%	-
6006 23 00	--	Of yarns of different colours	kg.	10%	-
6006 24 00	--	Printed	kg.	10%	-
	-	*Of synthetic fibres :*			
6006 31 00	--	Unbleached or bleached	kg.	20%	-
6006 32 00	--	Dyed	kg.	20%	-
6006 33 00	--	Of yarns of different colours	kg.	20%	-
6006 34 00	--	Printed	kg.	20%	-
	-	*Of artificial fibres :*			
6006 41 00	--	Unbleached or bleached	kg.	20%	-
6006 42 00	--	Dyed	kg.	20%	-
6006 43 00	--	Of yarns of different colours	kg.	20%	-
6006 44 00	--	Printed	kg.	20%	-
6006 90 00	-	Other	kg.	10%	-

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CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES :

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

(a) goods of heading 6212;

(b) worn clothing or other worn articles of heading 6309; or

(c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6103 and 6104:

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

(i) one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

(ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.

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

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

The term ―suit‖ includes the followingsets of garments, whether or not theyfulfil all the above conditions:

(A)morning dress, comprising a plain jacket (cutaway) with rounded tailshangingwell down at the back and striped trousers;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) the term ―ensemble‖ means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retails sale, and comprising:

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

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term ―ensemble‖ does not apply to tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading 6105 does not cover sleeveless garments.

―Shirts‖ and ―shirt-blouses‖ are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. ―Blouses‖ are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. ‒Shirts‖, ―shirt-blouses‖ and ‒blouses‖ may also have a collar.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(a) the expression ―babies‘ garments and clothing accessories‖ means articles for young children of a body height not exceeding 86 cm;

(b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 ―ski suits‖ means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn prinicipally for skiing (cross-country or alpine). They consist either of:

(a) a ―ski overall‖, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a ―ski ensemble‖, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

(i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

(ii) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The ―ski ensemble‖ may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ―ski ensemble‖ must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men‘s or boys‘ garments, and those designed for right over left closure at the front as women‘s or girls‘ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men‘s or boys‘ garments or as women‘s or girls‘ garments

are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6101	**MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6103**			
6101 20 00	- Of cotton	u	20%	-
6101 30	- *Of man-made fibres :*			
6101 30 10	--- Of synthetic fibres	u	20%	-
6101 30 20	--- Of artificial fibres	u	20%	-
6101 90	- *Other :*			
6101 90 10	--- Of silk	u	20%	-
6101 90 90	--- Other	u	20%	-
6102	**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 6104**			
6102 10 00	- Of wool or fine animal hair	u	20%	-
6102 20 00	- Of cotton	u	20%	-
6102 30	- Of man-made fibres :			
6102 30 10	--- Of synthetic fibres	u	20%	-
6102 30 20	--- Of artificial fibres	u	20%	-
6102 90	- *Other :*			

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(1)		(2)	(3)	(4)	(5)
6102 90 10	---	Of silk	u	20%	-
6102 90 90	---	Other	u	20%	-
6103		**MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIBAND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED**			
6103 10	-	*Suits :*			
6103 10 10	---	Of silk	u	20%	-
6103 10 20	---	Of cotton	u	20%	-
6103 10 30	---	Of artificial fibres	u	20%	-
6103 10 90	---	Other	u	20%	-
	-	Ensembles:			
6103 22 00	--	Of cotton	u	20%	-
6103 23 00	--	Of synthetic fibres	u	20%	-
6103 29	--	*Of other textile materials :*			
6103 29 10	---	Of silk	u	20%	-
6103 29 20	---	Of artificial fibres	u	20%	-
6103 29 90	---	Other	u	20%	-
	-	*Jackets and blazers :*			
6103 31 00	--	Of wool or fine animal hair	u	20%	-
6103 32 00	--	Of cotton	u	20%	-
6103 33 00	--	Of synthetic fibres	u	20%	-
6103 39	--	*Of other textile materials :*			
6103 39 10	---	Of silk	u	20%	-
6103 39 20	---	Of artificial fibres	u	20%	-
6103 39 90	---	Other	u	20%	-
	-	*Trousers, bib and brace overalls, breeches and shorts:*			
6103 41 00	--	Of wool or fine animal hair	u	20%	-
6103 42 00	--	Of cotton	u	20%	-
6103 43 00	--	Of synthetic fibres	u	20%	-
6103 49	--	*Of other textile materials :*			
6103 49 10	---	Of silk	u	20%	-
6103 49 20	---	Of artificial fibres	u	20%	-
6103 49 90	---	Other	u	20%	-
6104		**WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED**			

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(1)	(2)	(3)	(4)	(5)
	- *Suits :*			
6104 13 00	-- Of synthetic fibres	u	20%	-
6104 19	-- *Of other textile materials :*			
6104 19 10	--- Of silk	u	20%	-
6104 19 20	--- Of artificial fibres	u	20%	-
6104 19 90	--- Other	u	20%	-
	- *Ensembles:*			
6104 22 00	-- Of cotton	u	20%	-
6104 23 00	-- Of synthetic fibres	u	20%	-
6104 29	-- *Of other textile materials :*			
6104 29 10	--- Of silk	u	20%	-
6104 29 20	--- Of artificial fibres	u	20%	-
6104 29 90	--- Other	u	20%	-
	- *Jackets and blazers :*			
6104 31 00	-- Of wool or fine animal hair	u	20%	-
6104 32 00	-- Of cotton	u	20%	-
6104 33 00	-- Of synthetic fibres	u	20%	-
6104 39	-- *Of other textile materials :*			
6104 39 10	--- Of silk	u	20%	-
6104 39 20	--- Of artificial fibres	u	20%	-
6104 39 90	--- Other	u	20%	-
	- *Dresses:*			
6104 41 00	-- Of wool or fine animal hair	u	20% or Rs. 255 per piece, whichever is higher	-
6104 42 00	-- Of cotton	u	20%	-
6104 43 00	-- Of synthetic fibres	u	20% or Rs. 255 per piece, whichever is higher	-
6104 44 00	-- Of artificial fibres	u	20% or Rs. 255 per piece, which ever is higher	-
6104 49	-- *Of other textile materials :*			
6104 49 10	--- Of silk	u	20% or Rs. 220 per piece, whichever is higher	-
6104 49 90	--- Of other fibres	u	20% or Rs. 220 per piece, whichever is higher	-
	- *Skirts and divided skirts :*			
6104 51 00	-- Of wool or fine animal hair	u	20% or Rs. 110 per piece, whichever is higher	-
6104 52 00	-- Of cotton	u	20% or Rs. 110 per piece, whichever is higher	-

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(1)		(2)	(3)	(4)	(5)
6104 53 00	--	Of synthetic fibres	u	20% or Rs. 110 per piece, whichever is higher	-
6104 59	--	*Of other textile materials :*			
6104 59 10	---	Of silk	u	20% or Rs. 110 per piece, whichever is higher	-
6104 59 20	---	Of artificial fibres	u	20% or Rs. 110 per piece, whichever is higher	-
6104 59 90	---	Of other fibres	u	20% or Rs. 110 per piece, whichever is higher	-
	-	*Trousers, bib and brace overalls, breeches and shorts:*			
6104 61 00	--	Of wool or fine animal hair	u	20%	-
6104 62 00	--	Of cotton	u	20%	-
6104 63 00	--	Of synthetic fibres	u	20%	-
6104 69	--	*Of other textile materials :*			
6104 69 10	---	Of silk	u	20%	-
6104 69 20	---	Of artificial fibres	u	20%	-
6104 69 90	---	Other	u	20%	-
6105		**MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED**			
6105 10	-	*Of cotton :*			
6105 10 10	---	Shirts, hand crocheted	u	20% or Rs. 83 per piece, whichever is higher	-
6105 10 20	---	Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	20% or Rs. 83 per piece, whichever is higher	-
6105 10 90	---	Other	u	20% or Rs. 83 per piece, whichever is higher	-
6105 20	-	*Of man-made fibres :*			
6105 20 10	---	Of synthetic fibres	u	20% or Rs. 83 per piece, whichever is higher	-
6105 20 20	---	Of artificial fibres	u	20% or Rs. 83 per piece, whichever is higher	-
6105 90	-	*Of other textile materials :*			
6105 90 10	---	Of silk	u	20% or Rs. 90 per piece, whichever is higher	-
6105 90 90	---	Other	u	20% or Rs. 90 per piece, whichever is higher	-
6106		**WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED**			

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(1)		(2)	(3)	(4)	(5)
6106 10 00	-	Of cotton	u	20% or Rs. 90 per piece, whichever is higher	-
6106 20	-	*Of man-made fibres :*			
6106 20 10	---	Of synthetic fibres	u	20% or Rs. 25 per piece, whichever is higher	-
6106 20 20	---	Of artificial fibres	u	20% or Rs. 25 per piece, whichever is higher	-
6106 90	-	*Of other textile materials :*			
6106 90 10	---	Of silk	u	20% or Rs. 135 per piece, whichever is higher	-
6106 90 20	---	Of wool or fine animal hair	u	20% or Rs. 135 per piece, whichever is higher	-
6106 90 90	---	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6107		**MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED**			
	-	*Underpants and briefs :*			
6107 11 00	--	Of cotton	u	20% or Rs. 24 per piece, whichever is higher	-
6107 12	--	*Of man-made fibres :*			
6107 12 10	---	Of synthetic fibres	u	20% or Rs. 30 per piece, whichever is higher	-
6107 12 20	---	Of artificial fibres	u	20% or Rs. 30 per piece, whichever is higher	-
6107 19	--	*Of other textile materials :*			
6107 19 10	---	Of silk	u	20%	-
6107 19 90	---	Other	u	20%	-
	-	*Night shirts and pyjamas :*			
6107 21 00	--	Of cotton	u	20%	-
6107 22	--	*Of man-made fibres :*			
6107 22 10	---	Of synthetic fibres	u	20%	-
6107 22 20	---	Of artificial fibres	u	20%	-
6107 29	--	*Of other textile materials :*			
6107 29 10	---	Of silk	u	20%	-
6107 29 20	---	Of wool or fine animal hair	u	20%	-
6107 29 90	---	Other	u	20%	-
	-	*Other :*			
6107 91	--	*Of cotton :*			
6107 91 10	---	Gengis (Vests), other than hand crocheted	u	20%	-

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(1)		(2)	(3)	(4)	(5)
6107 91 90	---	Other	u	20%	-
6107 99	--	*Of other textile materials :*			
6107 99 10	---	Of silk	u	20%	-
6107 99 20	---	Of wool or fine animal hair	u	20%	-
6107 99 90	---	Other	u	20%	-
6108		**WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED**			
	-	*Slips and petticoats :*			
6108 11	--	*Of man-made fibres :*			
6108 11 10	---	Of synthetic fibres	u	20%	-
6108 11 20	---	Of artificial fibres	u	20%	-
6108 19	--	*Of other textile materials :*			
6108 19 10	---	Of silk	u	20%	-
6108 19 20	---	Of cotton	u	20%	-
6108 19 90	---	Of other fibres	u	20%	-
	-	*Briefs and panties :*			
6108 21 00	--	Of cotton	u	20% or Rs. 25 per piece, whichever is higher	-
6108 22	--	*Of man-made fibres :*			
6108 22 10	---	Of synthetic fibres	u	20% or Rs. 25 per piece, whichever is higher	-
6108 22 20	---	Of artificial fibres	u	20% or Rs. 25 per piece, whichever is higher	-
6108 29	--	*Of other textile materials :*			
6108 29 10	---	Of silk	u	20%	-
6108 29 90	---	Other	u	20%	-
	-	*Night dresses and pyjamas :*		20%	
6108 31 00	--	Of cotton	u		-
6108 32	--	*Of man-made fibres :*			
6108 32 10	---	Of synthetic fibres	u	20%	-
6108 32 20	---	Of artificial fibres	u	20%	-
6108 39	--	*Of other textile materials :*			
6108 39 10	---	Of silk	u	10%	-
6108 39 90	---	Other	u	20%	-
	-	*Other :*			
6108 91 00	--	Of cotton	u	20% or Rs. 65 per piece, whichever is higher	-
6108 92	--	*Of man-made fibres :*			
6108 92 10	---	Of synthetic fibres	u	20% or Rs. 60 per piece,	-

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(1)		(2)	(3)	(4)	(5)
				whichever is higher	
6108 92 20	---	Of artificial fibres	u	20% or Rs. 60 per piece, whichever is higher	-
6108 99	--	*Of other textile materials :*			
6108 99 10	---	Of silk	u	20%	-
6108 99 20	---	Of wool or fine animal hair	u	10%	-
6108 99 90	---	Of other textile materials	u	20%	-
6109		**T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED**			
6109 10 00	-	Of cotton	u	20% or Rs. 45 per piece, whichever is higher	-
6109 90	-	*Of other textile materials :*			
6109 90 10	---	Of synthetic fibres	u	20% or Rs. 50 per piece, whichever is higher	-
6109 90 20	---	Of artificial fibres	u	20% or Rs. 50 per piece, whichever is higher	-
6109 90 30	---	Of silk	u	20% or Rs. 50 per piece, whichever is higher	-
6109 90 40	---	Of wool or fine animal hair	u	20% or Rs. 50 per piece, whichever is higher	-
6109 90 90	---	Other	u	20% or Rs. 50 per piece, whichever is higher	-
6110		**JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED**			
	-	*Of wool or fine animal hair :*			
6110 11	--	*Of wool :*			
6110 11 10	---	Jerseys	u	20% or Rs. 275 per piece, whichever is higher	-
6110 11 20	---	Sweaters and cardigans	u	20% or Rs. 275 per piece, whichever is higher	-
6110 11 90	---	Other	u	20% or Rs. 275 per piece, whichever is higher	-
6110 12 00	--	Of Kashmir (cashmere) goats	u	20% or Rs. 275 per piece, whichever is higher	-
6110 19 00	--	Other	u	20% or Rs. 275 per piece, whichever is higher	-
6110 20 00	-	Of cotton	u	20% or Rs. 85 per piece, whichever is higher	-
6110 30	-	*Of man-made fibres :*			
6110 30 10	---	Of synthetic fibres	u	20% or Rs. 110 per piece, whichever is higher	-

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(1)		(2)	(3)	(4)	(5)
6110 30 20	---	Of artificial fibres	u	20% or Rs. 110 per piece, whichever is higher	-
6110 90 00	-	Of other textile materials	u	20% or Rs. 105 per piece, whichever is higher	-
6111		**BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED**			
6111 20 00	-	Of cotton	kg.	20%	-
6111 30 00	-	Of synthetic fibres	kg.	20%	-
6111 90	-	*Of other textile materials :*			
6111 90 10	---	Of silk	kg.	20%	-
6111 90 20	---	Of artificial fibres	kg.	20%	-
6111 90 90	---	Other	kg.	20%	-
6112		**TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED**			
	-	*Track suits :*			
6112 11 00	--	Of cotton	u	20%	-
6112 12 00	--	Of synthetic fibres	u	20%	-
6112 19	--	*Of other textile materials :*			
6112 19 10	---	Of silk	u	10%	-
6112 19 20	---	Of wool or fine animal hair	u	20%	-
6112 19 30	---	Of artificial fibres	u	20%	-
6112 19 90	---	Other	u	20%	-
6112 20	-	*Ski suits :*			
6112 20 10	---	Of silk	kg.	10%	-
6112 20 20	---	Of wool or fine animal hair	kg.	20%	-
6112 20 30	---	Of cotton	kg.	20%	-
6112 20 40	---	Of synthetic fibres	kg.	20%	-
6112 20 50	---	Of artificial fibres	kg.	20%	-
6112 20 90	---	Other	kg.	20%	-
	-	*Men's or boys' swimwear :*			
6112 31 00	--	Of synthetic fibres	u	20%	-
6112 39	--	*Of other textile materials :*			
6112 39 10	---	Of silk	u	20%	-
6112 39 20	---	Of artificial fibres	u	20%	-
6112 39 90	---	Other	u	20%	-
	-	*Women's or girls' swimwear :*			
6112 41 00	--	Of synthetic fibre	u	20%	-
6112 49	--	*Of other textile materials :*			
6112 49 10	---	Of silk	u	10%	-
6112 49 20	---	Of artificial fibres	u	20%	-

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(1)		(2)	(3)	(4)	(5)
6112 49 90	---	Other	u	20%	-
6113 00 00		**GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907**	kg.	20%	-
6114		**OTHER GARMENTS, KNITTED OR CROCHETED**			
6114 20 00	-	Of cotton	kg.	20%	-
6114 30	-	*Of man-made fibres :*			
6114 30 10	---	Of synthetic fibres	kg.	20%	-
6114 30 20	---	Of artificial fibres	kg.	20%	-
6114 90	-	*Of other textile materials :*			
6114 90 10	---	Of silk	kg.	20%	-
6114 90 90	---	Other	kg.	20%	-
6115		**PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRE SSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED**			
6115 10 00	-	graduated compression hosiery for example, (stockings for varicose veins)	u	20%	-
6115 21	-	*Other panty hose and tights :*			
6115 21 00	--	Of synthetic fibres, measuring per single yarn less than 67 decitex	u	20%	-
6115 22 00	--	Of synthetic fibres, measuring per single yarn 67 decitex or more	u	20%	-
6115 29	--	Of other textile materials:			
6115 29 10	---	Of silk	u	20%	-
6115 29 20	---	Of wool or fine animal hair	u	20%	-
6115 29 30	---	Of artificial fibres	u	20%	-
6115 29 90	---	Other	u	20%	-
6115 30 00	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	20%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Other:*			
6115 94 00	--	Of wool or fine animal hair	pa	20%	-
6115 95 00	--	Of cotton	pa	20%	-
6115 96 00	--	Of synthetic fibres	pa	20%	-
6115 99	--	*Of other textile materials :*			
6115 99 10	---	Of artificial fibres	pa	20%	-
6115 99 90	---	Other	pa	20%	-
6116		**GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED**			
6116 10 00	-	Impregnated, coated, covered or laminated with plastics or rubber	pa	20%	-
	-	*Other :*			
6116 91 00	--	Of wool or fine animal hair	pa	20%	-
6116 92 00	--	Of cotton	pa	20%	-
6116 93 00	--	Of synthetic fibres	pa	20%	-
6116 99	--	*Of other textile materials :*			
6116 99 10	---	Of artificial fibres	pa	20%	-
6116 99 90	---	Other	pa	20%	-
6117		**OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES**			
6117 10	-	*Shawls, scarves, mufflers, mantillas, veils and the like:*			
6117 10 10	---	Of silk	u	20%	-
6117 10 20	---	Of wool	u	20%	-
6117 10 30	---	Of cotton	u	20%	-
6117 10 40	---	Of man-made fibres	u	20%	-
6117 10 90	---	Other	u	20%	-
6117 80	-	*Other accessories :*			
6117 80 10	---	Of silk	u	20%	-
6117 80 20	---	Of wool	u	20%	-
6117 80 30	---	Of cotton	u	20%	-
6117 80 40	---	Of man-made fibres	u	20%	-
6117 80 90	---	Other	u	20%	-
6117 90 00	-	Parts	kg.	20%	-

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CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

NOTES :

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212).

2. This Chapter does not cover :

(a) worn clothing or other worn articles of heading 6309; or

(b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204 :

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

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

— one garment designed to cover the lower part of the body and consisting of trousers, breaches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

The term ―suit‖ includes the following set of garments, whether or not they fulfil all the above conditions :

(A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers ;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;

(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels ;

(b) the term ―ensemble‖ means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

— one garment designed to cover the upper part of the body, with the exception of waistcoats

which may also form a second upper garment, and

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term ―ensemble‖ does not apply to track suits and ski suits, of heading 6211.

4. Headings 6205 and 6206 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 6205 does not cover sleeveless garments.

―Shirts‖ and ―shirt-blouses‖ are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. ―Blouses‖ are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. ―Shirts‖, ―shirt-blouses‖ and ―blouses‖ may also have a collar.

5. For the purposes of heading 6209 :

(a) the expression ―babies‘ garments and clothing accessories‖ means articles for young children of a body height not exceeding 86 cm;

(b) articles which are, *prima facie,* classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

6. Garments which are, *prima facie,* classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

7. For the purposes of heading 6211, ―ski suits‖ means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a ―ski overall‖, that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a ―ski ensemble‖, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

— one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waistlevel, one pair of breeches or one bib and brace overall.

The ―ski ensemble‖ may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a ―ski ensemble‖ must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men‘s or boys‘ garments, and those designed for right over left closure at the front as women‘s or girls‘ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men‘s or boys‘ garments or as women‘s or girls‘ garments are to be classified in the headings covering women‘s or girls‘ garments.

10. Articles of this Chapter may be made of metal thread.

Supplementary Note:

1. For the purpose of this Chapter, ‑Khadi‖ means,—

(a) the article of apparel or clothing accessories, made from any cloth woven on handlooms in India from cotton, silk or woollen yarn handspun in India or from a mixture of any two or all of such yarns; and

(b) produced by a person certified or recognised by the Khadi Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956).

2. For the purpose of this chapter, inherent Fire Retardant (FR) fibres, as specified in IS 11871, IS 13501, IS 15742, IS 15742 A, are those in which the FR properties are naturally part of the polymer backbone and can never be worn away or washed out.

3. (a) For the purpose of this chapter, ―Lucknow Chikan craft‖ refers to a type of embroidery defined and recognized by the Geographical Indication (GI) Registry against the GI no. 119 under the Geographical Indication of Goods (Registration and Protection) Act, 1999.

(b) Produced/Manufactured by a person certified/recognized and mentioned as a user in the Geographical Indication Registry against the said GI no. 119.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
6201		**MEN'S OR BOYS' OVERCOATS, CAR-COATS, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING 6203**			
6201 20	-	Of wool and fine animal hair			
6201 20 10	---	Overcoats, raincoats, car- coats, capes, cloaks and similar articles	u	20% or Rs. 385 per piece, whichever is higher	-
6201 20 90	---	Other	u	20% or Rs. 220 per piece, whichever is higher	-
6201 30	-	*Of cotton :*			
6201 30 10	---	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20%	-
6201 30 90	---	Other	u	20%	-
6201 40	-	*Of man-made fibres :*			
6201 40 10	---	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20% 20%	-
6201 40 90	---	Other	u		-
6201 90	-	*Of other textile materials :*			
6201 90 10	---	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20%	-
6201 90 90	---	Other	u	20%	-

(1)		(2)	(3)	(4)	(5)
6202		**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 6204**			
6202 20	-	*Of wool or fine animal hair:*			
6202 20 10	---	Overcoats, raincoats, car- coats, capes, cloaks and similar articles	u	20% or Rs.385 per piece, whichever is higher	-
6202 20 90	---	Other	u	20% or Rs.220 per piece, whichever is higher	-
6202 30	-	*Of cotton:*			
6202 30 10	---	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20%	-
6202 30 90	---	Other	u	20%	-
6202 40	-	*Of man-made fibres:*			
6202 40 10	---	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20%	-
6202 40 90	---	Other	u	20%	-
6202 90	-	*Of other textile materials :*			
6202 90 10	---	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20%	-
6202 90 90	---	Other	u	20%	-
6203		**MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVEB RALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)**			
	-	*Suits :*			
6203 11 00	--	Of wool or fine animal hair	u	20%	-
6203 12 00	--	Of synthetic fibres	u	20%	-
6203 19	--	*Of other textile materials :*			
6203 19 10	---	Of cotton	u	20%	-
6203 19 90	---	Other	u	20%	-
	-	*Ensembles:*			
6203 22 00	--	Of cotton	u	20% or Rs.145 per piece, whichever is higher	-
6203 23 00	--	Of synthetic fibres	u	20% or Rs.145 per piece, whichever is higher	-
6203 29	--	Of other textile materials:			
	---	Of silk:			
6203 29 11	----	Khadi	u	20% or Rs. 145 per piece, whichever is higher	-
6203 29 19	----	Other	u	20% or Rs. 145 per piece, whichever is higher	-
6203 29 90	---	Other	u	20% or Rs. 145 per piece,	-

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				whichever is higher	
	-	*Jackets and blazers:*			
6203 31	--	Of wool or fine animal hair:			
6203 31 10	---	Khadi	u	20%	-
6203 31 90	---	Other	u	20%	-
6203 32 00	--	Of cotton	u	20%	-
6203 33 00	--	Of synthetic fibres	u	20%	-
6203 39	--	*Of other textile materials :*			
	---	Of silk:			
6203 39 11	----	Khadi	u	20%	-
6203 39 19	----	Other	u	20%	-
6203 39 90	---	Other	u	20%	-
	-	*Trousers, bib and brace overalls, breeches and shorts:*			
6203 41 00	--	Of wool or fine animal hair	u	20% or Rs.285per piece, whichever is higher	-
6203 42	--	Of cotton:			
6203 42 10	---	Handloom	u	20% or Rs. 135 per piece, whichever is higher	-
6203 42 90	---	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6203 43 00	--	Of synthetic fibres	u	20%	-
6203 49	--	*Of other textile materials :*			
6203 49 10	---	Of silk	u	20%	-
6203 49 90	---	Other	u	20%	-
6204		**WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)**			
	-	*Suits :*			
6204 11 00	--	Of wool of fine animal hair	u	20%	-
6204 12	--	*Of cotton:*			
6204 12 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 12 90	---	Other	u	20%	-
6204 13	--	*Of synthetic fibres:*			
6204 13 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 13 90	---	Other	u	20%	-
6204 19	--	*Of other textile materials:*			
	---	*Of silk:*			
6204 19 11	----	Sequinned or beaded with chattons or embroidered	u	20%	-
6204 19 12	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 19 19	----	Other	u	20%	-
	---	*Of all other fibres:*			
6204 19 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 19 99	----	Other	u	20%	-
	-	*Ensembles :*			
6204 21 00	--	of wool or fine animal hair	u	20%	-
6204 22	--	*Of cotton :*			

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6204 22 10	---	Blouses combined with skirts, trousers or shorts	u	20%			-
6204 22 20	---	Embroidered with Lucknow Chikan Craft	u	20%			-
6204 22 90	---	Other			u	20%	-
6204 23	--	of Synthetic fibres					
6204 23 10	---	embroidered with Lucknow Chikan Craft			u	20%	-
6204 23 90	---	Other			u	20%	-
6204 29	--	*Of other textile materials:*					
	---	*Of silk*					
6204 29 12	----	Khadi			u	20%	-
6204 29 13	----	embroidered with Lucknow Chikan Craft			u	20%	-
6204 29 19	----	Other			u	20%	-
	----	Other					
6204 29 91	----	Embroidered with Lucknow Chikan Craft			u	20%	-
6204 29 99	----	Other			u	20%	-
	-	*Jackets and blazers :*					
6204 31	--	*Of wool or fine animal hair:*					
6204 31 10	---	Khadi			u	20%	-
6204 31 90	---	Other			u	20%	-
6204 32	--	*Of cotton:*					
6204 32 10	---	embroidered with Lucknow Chikan Craft			u	20%	-
6204 32 90	---	Other			u	20%	-
6204 33	--	*Of synthetic fibre:*					
6204 33 10	---	embroidered with Lucknow Chikan Craft			u	20%	-
6204 33 90	---	Other			u	20%	-
6204 39	--	*Of other textile materials :*					
	---	*Of silk:*					
6204 39 12	----	Khadi			u	20%	-
6204 39 13	----	embroidered with Lucknow Chikan Craft			u	20%	-
6204 39 19	----	Other			u	20%	-
	---	*Other:*					
6204 39 91	----	embroidered with Lucknow Chikan Craft			u	20%	-
6204 39 99	----	Other			u	20%	-
	-	*Dresses :*					
6204 41	--	*Of wool or fine animal hair :*					
6204 41 10	---	House coats and like dresses			u	20% or Rs.145 per piece, whichever is higher	-
6204 41 20	---	Blazers			u	20% or Rs.145 per piece, whichever is higher	-
6204 41 90	---	Other			u	20% or Rs.145 per piece, whichever is higher	-
6204 42	--	*Of cotton :*					
6204 42 10	---	House coats and like dresses			u	20% or Rs.116 per piece, whichever is higher	-
6204 42 20	---	Handloom			u	20% or Rs.116 per piece,	-

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				whichever is higher	
6204 42 30	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.116 per piece, whichever is higher	-
6204 42 90	---	Other	u	20% or Rs.116 per piece, whichever is higher	-
6204 43	--	*Of synthetic fibres :*			
6204 43 10	---	House coats and like dresses	u	20% or Rs.145 per piece, whichever is higher	-
6204 43 20	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 43 90	---	Other	u	20% or Rs.145 per piece, whichever is higher	-
6204 44	--	*Of artificial fibres :*			
6204 44 10	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 44 90	---	Other	u	20% or Rs.145 per piece, whichever is higher	-
6204 49	--	*Of other textile materials:*			
	---	*Of silk :*			
6204 49 11	----	House coats and like dresses	u	20% or Rs.145 per piece, whichever is higher her	-
6204 49 12	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 49 19	----	Other	u	20% or Rs.145 per piece, whichever is higher	-
	---	*Other:*			
6204 49 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.145 per piece, whichever is higher	-
6204 49 99	----	Other	u	20% or Rs.145 per piece, whichever is higher	-
	-	*Skirts and divided skirts :*			

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6204 51 00	--	Of wool or fine animal hair	u	20% or Rs.145 per piece, whichever is higher	-
6204 52	--	*Of cotton :*			
6204 52 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 52 90	---	Other	u	20%	-
6204 53	--	*Of synthetic fibre :*			
6204 53 10	---	embroidered with Lucknow Chikan Craft	u	20%	-
6204 53 90	---	Other	u	20%	-
6204 59	--	Of other textile materials			
	---	*Of silk :*			
6204 59 11	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 59 19	----	Other	u	20%	-
	---	*Other:*			
6204 59 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6204 59 99	----	Other	u	20%	-
	-	*Trouser, bib and brace overalls, breeches and shorts:*			
6204 61	--	*Of wool or fine animal hair:*			
6204 61 10	---	Trousers and shorts	u	20% or Rs.285 per piece, whichever is higher	-
6204 61 90	---	Other	u	20% or Rs.285 per piece, whichever is higher	-
6204 62	--	Of cotton:			
6204 62 10	---	Handloom	u	20% or Rs. 135 per piece, whichever is higher	-
6204 62 90	---	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6204 63 00	--	Of synthetic fibres	u	20%	-
6204 69	--	*Of other textile materials :*			
	---	*Of silk :*			
6204 69 11	----	Sequinned or beaded or embroidered	u	20%	-

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(1)		(2)	(3)	(4)	(5)
6204 69 19	----	Other	u	20%	-
6204 69 90	---	Other	u	20%	-
6205		**MEN'S OR BOYS' SHIRTS**			
6205 20	-	Of cotton:			
6205 20 10	---	Handloom	u	20% or Rs. 85 per piece, whichever is higher	-
6205 20 20	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 85 per piece, whichever is higher	-
6205 20 90	---	Other	u	20% or Rs. 85 per piece, whichever is higher	-
6205 30	-	*Of man-made fibres:*	u	20% or Rs.120 per piece,	-
6205 30 10	---	Embroidered with Lucknow Chikan Craft		whichever is higher	
6205 30 90	---	Other	u	20% or Rs.120 per piece, whichever is higher	-
6205 90	-	*Of other textile materials :*			
	---	Of silk:			
6205 90 11	----	Khadi	u	20% or Rs. 95 per piece, whichever is higher	-
6205 90 12	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 95 per piece, whichever is higher	-
6205 90 19	----	Other	u	20% or Rs. 95 per piece, whichever is higher	-
6205 90 90	---	Other	u	20% or Rs.95 per piece, whichever is higher	-
6206		**WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES**			
6206 10	-	*Of silk or silk waste :*			
6206 10 10	---	Of silk	u	20%	-
6206 10 90	---	Other	u	20%	-
6206 20 00	-	Of wool or fine animal hair	u	20% or Rs.135 per piece, whichever is higher	-
6206 30	-	Of cotton:			
6206 30 10	---	Handloom	u	20% or Rs. 95 per piece, whichever is higher	-
6206 30 90	---	Other	u	20% or Rs. 95 per piece, whichever is higher	-
6206 40 00	-	Of man-made fibres	u	20% or Rs.120per piece, whichever is higher	-
6206 90 00	-	Of other textile materials	u	20%	-
6207		**MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES**			

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(1)		(2)	(3)	(4)	(5)
	-	*Underpants and brifs :*			
6207 11 00	--	Of cotton	u	20% or Rs.28 per piece, whichever is higher	-
6207 19	--	*Of other textile materials :*			
6207 19 10	---	Of synthetic fibres	u	20% or Rs.30 per piece, whichever is higher	-
6207 19 20	---	Of wool	u	20% or Rs.30 per piece, whichever is higher	-
6207 19 30	---	Of silk	u	10% or Rs.30 per piece, whichever is higher	-
6207 19 90	---	Other	u	20% or Rs.30 per piece, whichever is higher	-
	-	*Night shirts and pyjamas:*			
6207 21	--	*Of cotton:*			
6207 21 10	---	Handloom	u	20%	-
6207 21 90	---	Other	u	20%	-
6207 22 00	--	Of man-made fibres	u	20%	-
6207 29 00	--	Of other textile materials	u	20%	-
	-	*Other :*			
6207 91	--	*Of cotton :*			
6207 91 10	---	Dressing gowns and bathrobes	u	20%	-
6207 91 20	---	Under shirts other than hand printed	u	20%	-
6207 91 90	---	Other	u	20%	-
6207 99	--	*Of other textile materials :*			
	---	*Of silk :*			
6207 99 11	----	Dressing gowns and bathrobes	u	20% or Rs.70 per piece, whichever is higher	-
6207 99 19	----	Other	u	20% or Rs.70 per piece, whichever is higher	-
	---	*Of wool :*			
6207 99 21	----	Dressing gowns and bathrobes	u	20% or Rs.70 per piece, whichever is higher	-
6207 99 29	----	Other	u	20% or Rs.70 per piece, whichever is higher	-
6207 99 90	---	Other	u	20% or Rs.70 per piece, whichever is higher	-
6208		**WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES**			

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(1)	(2)	(3)	(4)	(5)
	- *Slips and petticoats :*			
6208 11 00	-- Of man-made fibres	u	20% or Rs.80 per piece, whichever is higher	-
6208 19	-- *Of other textile materials :*			
6208 19 10	--- Of cotton other than hand printed	u	20% or Rs.60 per piece, whichever is higher	-
6208 19 90	--- Other	u	20% or Rs.60per piece, whichever is higher	-
	- *Nightdresses and pyjamas :*			
6208 21	-- Of cotton:			
6208 21 10	--- Handloom	u	20%	-
6208 21 90	--- Other	u	20%	-
6208 22 00	-- Of man-made fibres	u	20%	-
6208 29	-- *Of other textile materials :*			
6208 29 10	--- Of silk	u	20%	-
6208 29 20	--- Of wool	u	20%	-
6208 29 90	--- Other	u	20%	-
	- *Other :*			
6208 91	-- *Of cotton :*			
6208 91 10	--- Dressing gowns and bathrobes	u	20% or Rs.95 per piece, whichever is higher	-
6208 91 90	--- Other	u	20% or Rs.95 per piece, whichever is higher	-
6208 92	-- *Of man-made fibres :*			
6208 92 10	--- Dressing gowns and bathrobes	u	20% or Rs.65 per piece, whichever is higher	-
6208 92 90	--- Other	u	20% or Rs.65 per piece, whichever is higher	-
6208 99	-- *Of other textile materials :*			
6208 99 10	--- Dressing gowns and bathrobes of wool	u	20%	-
6208 99 20	--- Dressing gowns and bathrobes of silk	u	20%	-
6208 99 90	--- Other	u	20%	-
6209	**BABIES' GARMENTS AND CLOTHING ACCESSORIES**			
6209 20	- Of cotton:			
6209 20 10	--- Handloom	u	20%	-
6209 20 90	--- Other	u	20%	-
6209 30 00	- Of synthetic fibres	u	20%	-
6209 90	- *Of other textile materials :*			
6209 90 10	--- Of silk	u	20%	-
6209 90 90	--- Other	u	20%	-

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(1)		(2)	(3)	(4)	(5)
6210		**GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907**			
6210 10	-	*Of fabrics of heading 5602 or 5603:*			
6210 10 10	---	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	u	20%	-
6210 10 20	---	Surgical gowns and drapes conforming to IS 17334	u	20%	-
6210 10 90	---	Other	u	20%	-
6210 20	-	*Other garments, of the type described in sub-headings6201:*			
6210 20 10	---	Outer garments, of rubberised textile fabrics	u	20% or Rs.365 per piece, whichever is higher	-
6210 20 20	---	Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	20% or Rs.365 per piece, whichever is higher	-
6210 20 30	---	Outer garments, of fabrics otherwise impregnated or coated	u	20% or Rs.365 per piece, whichever is higher	-
6210 20 90	---	Other	u	20%or Rs.365 per piece, whichever is higher	-
6210 30	-	*Other garments, of the type described in sub-headings6202:*			
6210 30 10	---	Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	20% or Rs.305 per piece, whichever is higher	-
6210 30 20	---	Outer garments, of rubberised textile fabrics	u	20% or Rs.305 per piece, whichever is higher	-
6210 30 30	---	Outer garments, of fabrics otherwise impregnated	u	20% or Rs. 305 per piece, whichever is higher	-
6210 30 90	---	Other	u	20%% or Rs.305 per piece, whichever is higher	-
6210 40	-	*Other men's or boys' garments :*			
6210 40 10	---	Bullet proof jacket, bomb disposal jacket and the like	u	20% or Rs. 65 per piece, whichever is higher	-
6210 40 20	---	NBC Warfare suits and the like (conforming to IS 17377)	u	20% or Rs. 65 per piece,whichever is higher	-
6210 40 30	---	High Visibility Warning Clothes and the like (Conforming to IS 15809)	u	20% or Rs. 65 per piece,whichever is higher	-
6210 40 40	---	High Altitude Clothes (Conforming to IS 5866)	u	20% or Rs. 65 per piece,whichever is higher	-
6210 40 50	---	Fighter Aircraft Clothing (Conforming to IS 11871)	u	20% or Rs. 65 per piece,whichever is higher	-
6210 40 60	---	Personal protective garments for surgical /medical use (felt or non-woven)	u	20% or Rs. 65 per piece,whichever is higher	-

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		conforming to IS 17423			
6210 40 70	---	Surgical gowns and drapes conforming to IS 17334	u	20% or Rs. 65 per piece,whichever is higher	-
6210 40 80	---	Clothing for special use such as FR, chemical (IS 15071,15758), electrical (IS 11871, IS 16655) and industrial protection (IS 17466)	u	20% or Rs. 65 per piece,whichever is higher	-
6210 40 90	---	Other	u	20% or Rs.65 per piece,whichever is higher	-
6210 50 00	-	Other women‘s or girls‘ garments	u	20% or Rs.65 per piece, whichever is higher	-
6211		**TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS**			
	-	*Swimwear :*			
6211 11 00	--	Men‘s or boys‘	u	20%	-
6211 12 00	--	Women‘s or girls‘	u	20%	-
6211 20 00	-	Ski suits	u	20%	-
	-	*Other garments, men’s or boys’ :*			
6211 32 00	--	Of cotton	u	20% or Rs.135 per piece,whichever is higher	-
6211 33 00	--	Of man-made fibres	u	20% or Rs.135 per piece,whichever is higher	-
6211 39	--	Of other textile materials:			
	---	Of silk:			
6211 39 11	----	Handloom	u	20%	-
6211 39 19	----	Other	u	20%	-
6211 39 90	---	Other	u	20%	-
	-	*Other garments, women’s orgirls’:*			
6211 42	--	*Of cotton:*			
	---	*Kurta or Salwar with or without Dupatta:*			
6211 42 11	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 135 per piece, whichever is higher	-
6211 42 19	----	Other	u	20% or Rs. 135 per piece, whichever is higher	-
	---	*Other:*			
6211 42 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 135 per piece, whichever is higher	-
6211 42 99	----	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6211 43	--	*Of man made fibre:*			
6211 43 10	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs. 135 per piece, whichever is higher	-
6211 43 90	---	Other	u	20% or Rs. 135 per piece, whichever is higher	-
6211 49	--	*Of other textile materials:*			
6211 49 10	---	Of wool or fine animal hair	u	20%	-
	---	*of silk:*			
6211 49 21	----	Khadi	u	20%	-
6211 49 22	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6211 49 29	----	Other	u	20%	-
	---	*Other:*			
6211 49 91	----	Embroidered with Lucknow Chikan Craft	u	20%	-
6211 49 99	----	Other	u	20%	-

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6212		**BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED**			
6212 10 00	-	Brassieres	u	20% or Rs.30 per piece, whichever is higher	-
6212 20 00	-	Girdles and panty-girdles	u	20% or Rs.30 per piece, whichever is higher	-
6212 30 00	-	Corselettes	u	20% or Rs.30 per piece, whichever is higher	-
6212 90	-	*Other :*			
6212 90 10	---	Suspender belts, braces, suspender garters	u	20% or Rs.30 per piece, whichever is higher	-
6212 90 90	---	Other	u	20%% or Rs.30 per piece, whichever is higher	-
6213		**HANDKERCHIEFS**			
6213 20 00	-	Of cotton	u	20%	-
6213 90	-	*Of other textile materials :*			
6213 90 10	---	Of man-made fibres	u	20%	-
6213 90 90	---	Other	u	20%	-
6214		**SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE**			
6214 10	-	*Of silk or silk waste :*			
6214 10 10	---	Scarves of silk measuring 60 cms or less	u	20% or Rs.390 per piece, whichever is higher	-
6214 10 20	---	Shawls, scarves (exceeding 60 cms) and the like	u	20% or Rs.390 per piece, whichever is higher	-
6214 10 30	---	Of Handoom	u	10% or Rs.390 per piece, whichever is higher	-
6214 10 40	---	Embroidered with Lucknow Chikan Craft	u	20% or Rs.390 per piece, whichever is higher	-
6214 10 90	---	Other	u	20% or Rs.390 per piece, whichever is higher	-
6214 20	-	*Of wool or fine animal hair :*			
6214 20 10	---	Shawls	u	20% or Rs.180 per piece, whichever is higher	-
	---	Scarves:			
6214 20 21	----	Khadi	u	20% or Rs. 180 per piece, whichever is higher	-
6214 20 29	----	Other	u	20% or Rs. 180 per piece, whichever is higher	-
	---	Mufflers:			
6214 20 31	----	Khadi	u	20% or Rs. 180 per piece, whichever is higher	-
6214 20 39	----	Other	u	20% or Rs. 180 per piece, whichever is higher	-
6214 20 90	---	Other	u	20% or Rs.180 per piece, whichever is higher	-
6214 30	-	*Of synthetic fibres*			
6214 30 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-

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6214 30 90	---	Other	u	20%	-
6214 40	-	*Of artificial fibres*			
6214 40 10	---	Embroidered with Lucknow Chikan Craft	u	20%	-
6214 40 90	---	Other	u	20%	-
6214 90	-	*Of other textile materials :*			
6214 90 10	---	Abrabroomal, cotton	u	20% or Rs.75 per piece, whichever is higher	-
	---	*Chadars, cotton :*			
6214 90 21	----	Grey	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 22	----	White bleached	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 29	----	Other	u	20% or Rs.75 per piece, whichever is higher	-
	---	*Odhani, cotton :*			
6214 90 31	----	Grey	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 32	----	White bleached	u	10% or Rs.75 per piece, whichever is higher	-
6214 90 39	----	Other	u	20% or Rs.75 per piece, whichever is higher	-
	---	*Scarves, cotton:*			
6214 90 41	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.75 per piece, whichever is higher	-
6214 90 49	----	Other	u	20% or Rs.75 per piece, whichever is higher	-
	---	*Shawls, mufflers and the like, of cotton:*			
6214 90 51	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.75 per piece, whichever is higher	-
6214 90 59	----	Other	u	25% or Rs.75 per piece, whichever is higher	-
	---	*Shawls, mufflers and the like of man-made fibres:*			
6214 90 61	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.75 per piece, whichever is higher	-
6214 90 69	----	Other	u	20% or Rs.75 per piece, whichever is higher	-
	---	*Other:*			
6214 90 91	----	Embroidered with Lucknow Chikan Craft	u	20% or Rs.75 per piece, whichever is higher	-
6214 90 99	----	Other	u	20% or Rs.75 per piece, whichever is higher	-

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6215		**TIES, BOW TIES AND CRAVATS**			
6215 10	-	Of silk or silk waste:			
6215 10 10	---	Khadi	u	20% or Rs. 55 per piece, whichever is higher	-
6215 10 90	---	Other	u	20% or Rs. 55 per piece, whichever is higher	-
6215 20 00	-	Of man-made fibres	u	20% or Rs.55 per piece, whichever is higher	-
6215 90	-	*Of other textile materials :*			
6215 90 10	---	Of cotton	u	20% or Rs.55 per piece, whichever is higher	-
6215 90 90	---	Other	u	20% or Rs.55 per piece, whichever is higher	-
6216		**GLOVES, MITTENS AND MITTS**			
6216 00	-	*Gloves, mittens and mitts :*			
6216 00 10	---	Of cotton	pa	20%	-
6216 00 20	---	Of Handloom	pa	20%	-
6216 00 90	---	Other	pa	20%	-
6217		**OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212**			
6217 10	-	*Accessories :*			
6217 10 10	---	For articles of apparel, of cotton	kg.	20%	-
6217 10 20	---	For articles of apparel, of synthetic fibres	kg.	20%	-
6217 10 30	---	For articles of apparel, of wool	kg.	20%	-
6217 10 40	---	For articles of apparel, of silk	kg.	20%	-
6217 10 50	---	For articles of apparel, of regenerated fibre	kg.	20%	-
6217 10 60	---	For articles of apparel, of other fibres	kg.	20%	-
6217 10 70	---	Stockings, socks, sockettes and the like, of cotton	kg.	20%	-
6217 10 90	---	Other	kg.	20%	-
6217 90	-	*Parts :*			
6217 90 10	---	Collar cuffs and the like of cotton	kg.	20%	-
6217 90 20	---	Of silk	kg.	20%	-
6217 90 30	---	Of wool	kg.	20%	-
6217 90 40	---	Separately presented removable linings for raincoats and other	kg.	20%	-
6217 90 90	---	Other	kg.	20%	-

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CHAPTER 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

NOTES :

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover :
   (a) goods of Chapters 56 to 62 ; or
   (b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods :
   (a) articles of textile materials :
      (i) clothing and clothing accessories, and parts thereof ;
      (ii) blankets and travelling rugs ;
      (iii) bed linen, table linen, toilet linen and kitchen linen ;
      (iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805.
   (b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

(i) they must show signs of appreciable wear, and
(ii) they must be presented in bulk or in bales, sacks or similar packings.

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Sub-heading Note:

Sub-heading 6304 20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphosmethyl (ISO).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	I.—OTHER MADE UP TEXTILE ARTICLES			
6301	**BLANKETS AND TRAVELLING RUGS**			
6301 10 00	- Electric blankets	u	10%	-
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	u	10% or Rs. 275 per piece, whichever is higher	-
6301 30 00	- Blankets (other than electric blankets) and	u	10%	-

(1)		(2)	(3)	(4)	(5)
		travelling rugs, of cotton			
6301 40 00	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	20%	-
6301 90	-	*Other blankets and travelling rugs :*			
6301 90 10	---	Jute blankets including blankets of blended jute	u	20%	-
6301 90 90	---	Other	u	20%	-
6302		**BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN**			
6302 10	-	*Bed linen, knitted or crocheted :*			
6302 10 10	---	Of cotton	kg.	10%	-
6302 10 90	---	Other	kg.	10%	-
	-	*Other bed linen, printed :*			
6302 21	--	Of cotton			
6302 21 10	---	Handloom	kg.	10% or Rs. 108 per kg., whichever is higher	-
6302 21 90	---	Other	kg.	10% or Rs. 108 per kg., whichever is higher	-
6302 22 00	--	Of man-made fibres	kg.	10%	-
6302 29 00	--	Of other textile materials	kg.	10%	-
	-	*Other bed linen :*			
6302 31 00	--	Of cotton	kg.	10% or Rs. 96 per kg., whichever is higher	-
6302 32 00	--	Of man-made fibres	kg.	10%	-
6302 39 00	--	Of other textile materials	kg.	10%	-
6302 40	-	*Table linen, knitted or crocheted :*			
6302 40 10	---	Of silk	kg.	10%	-
6302 40 20	---	Of wool or fine animal hair	kg.	10%	-
6302 40 30	---	Of cotton	kg.	10%	-
6302 40 40	---	Of man-made fibres	kg.	10%	-
6302 40 90	---	Other	kg.	10%	-
	-	*Other table linen :*			
6302 51	--	Of cotton			
6302 51 10	--	Handloom	kg.	10%	-
6302 51 90	--	Other	kg.	10%	-
6302 53 00	--	Of man-made fibres	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
6302 59 00	--	Of other textile materials	kg.	10%	-
6302 60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton			
6302 60 10	---	Handloom	kg.	10%	-
6302 60 90	---	Other	kg.	10%	-
	-	*Other :*			
6302 91	--	Of cotton			
6302 91 10	---	Handloom	kg.	10%	-
6302 91 90	---	Other	kg.	10%	-
6302 93 00	--	Of man-made fibres	kg.	10%	-
6302 99 00	--	Of other textile materials	kg.	10%	-
6303		**CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES**			
	-	*Knitted or crocheted* :			
6303 12 00	--	Of synthetic fibres	kg.	10%	-
6303 19 00	--	Of other textile materials	kg.	10%	-
	-	*Other :*			
6303 91 00	--	Of cotton	kg.	10%	-
6303 92 00	--	Of synthetic fibres	kg.	10%	-
6303 99	--	*Of other textile materials :*			
6303 99 10	---	Silk shower curtains	kg.	10%	-
6303 99 90	---	Other	kg.	10%	-
6304		**OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404**			
	-	*Bedspreads :*			
6304 11 00	--	Knitted or crocheted	u	10%	-
6304 19	--	*other :*			
6304 19 10	---	Bedsheets and bedcovers, of cotton	u	10%	-
6304 19 20	---	Bedspreads of silk	u	10%	-
6304 19 30	---	Bedsheets and bedcovers of man-made fibres	u	10%	-
6304 19 40	---	Bed sheets and Bed covers of cotton, Handloom	u	10%	-
6304 19 90	---	Other	u	10%	-
6304 20 00	-	Bed nets, specified in Sub- heading Note 1 to this Chapter	u	10%	-
	-	*Other :*			
6304 91	--	*Knitted or crocheted :*			
6304 91 10	---	Silk belt	u	10%	-
6304 91 20	---	Woollen cushion cover	u	10%	-
6304 91 90	---	Other	u	10%	-
6304 92	--	*Not knitted or crocheted, of cotton :*			
	---	Counterpanes			
6304 92 11	----	Of Handloom	u	10%	-

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(1)		(2)	(3)	(4)	(5)
6304 92 19	----	Other	u	10%	-
	---	Napkins			
6304 92 21	----	Of Handloom	u	10%	-
6304 92 29	----	Other	u	10%	-
	---	Pillow cases and pillow slips			
6304 92 31	----	Of Handloom	u	10%	-
6304 92 39	----	Other	u	10%	-
	---	Table cloth and Table Covers			
6304 92 41	----	of Handloom	u	10%	-
6304 92 49	----	Other	u	10%	-
6304 92 50	---	Terry towel	u	10%	-
6304 92 60	---	Towels, other than terry towel	u	10%	-
6304 92 70	---	Mosquito nets	u	10%	-
	---	Cushion covers			
6304 92 81	----	Of Handloom	u	10%	-
6304 92 89	----	Other	u	10%	-
	---	Other furnishing articles			
6304 92 91	----	Of Handloom	u	10%	-
6304 92 99	----	Other	u	10%	-
6304 93 00	--	Not knitted or crocheted, of synthetic fibres	u	10%	-
6304 99	--	*Not knitted or crocheted, of other textile material :*			
6304 99 10	---	Silk cushion covers	u	10%	-
	---	Other			
6304 99 91	----	Of silk, Handloom	u	10%	-
6304 99 92	----	Of wool, Handloom	u	10%	-
6304 99 99	----	Other	u	10%	-
6305		**SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS**			
6305 10	-	*Of jute or of other textile bast fibres of heading 5303 :*			
6305 10 10	---	Jute bagging for raw cotton	kg.	10%	-
6305 10 20	---	Jute corn (grains) sacks	kg.	10%	-
6305 10 30	---	Jute hessian bags	kg.	10%	-
6305 10 40	---	Jute sacking bags	kg.	10%	-
6305 10 50	---	Jute wool sacks	kg.	10%	-
6305 10 60	---	Plastic coated or paper cum polythene lined jute bags and sacks	kg.	10%	-
6305 10 70	---	Paper laminated hessian jute	kg.	10%	-
6305 10 80	---	Jute soil savers	kg.	10%	-
6305 10 90	---	Other	kg.	10%	-
6305 20 00	-	Of cotton	kg.	10%	-
	-	*Of man-made textile materials :*			
6305 32 00	--	Flexible intermediate bulk containers	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
6305 33 00	--	Other, of polyethylene or polypropylene strip or the like	kg.	10%	-
6305 39 00	--	Other	kg.	10%	-
6305 90 00	-	Of other textile materials	kg.	10%	-
6306		**TARPAULINS, AWNINGS AND SUNBLINDS; TENTS (INCLUDING TEMPORARY CANOPIES AND SIMILAR ARTICLES); SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS**			
	-	*Tarpaulins, awnings and sunblinds :*			
6306 12 00	--	Of synthetic fibres	kg.	10%	-
6306 19	--	*Of other textile materials :*			
6306 19 10	---	Jute tarpaulins (including DW tarpaulin)	kg.	10%	-
6306 19 20	---	Blinds or awnings of coir	kg.	10%	-
6306 19 30	---	Venetian or Austrian blinds	kg.	10%	-
6306 19 90	---	Other	kg.	10%	-
	-	Tents (including temporary canopies and similar articles):			
6306 22 00	--	Of synthetic fibres	kg.	10%	-
6306 29	--	*Of other textile materials :*			
6306 29 10	---	Of jute	kg.	10%	-
6306 29 90	---	Other	kg.	10%	-
6306 30 00	-	Sails	kg.	10%	-
6306 40 00	-	Pneumatic mattresses	u	10%	-
6306 90	-	*Other :*			
6306 90 10	---	Of cotton	kg.	10%	-
6306 90 90	---	Of other textile materials	kg.	10%	-
6307		**OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS**			
6307 10	-	*Floor-cloths, dish-cloths, dusters and similar cleaning cloths :*			
6307 10 10	---	Of cotton	kg.	10%	-
6307 10 20	---	Of man-made fibres	kg.	10%	-
6307 10 30	---	Of Cotton, Handloom	kg.	10%	-
6307 10 90	---	Other	kg.	10%	-
6307 20	-	*Life-jackets and life-belts :*			
6307 20 10	---	Of cotton	kg.	10%	-
6307 20 90	---	Other	kg.	10%	-
6307 90	-	*Other :*			
	---	*Dress materials hand printed :*			
6307 90 11	----	Of cotton	kg.	10%	-
6307 90 12	----	Of silk	kg.	10%	-
6307 90 13	----	Of man-made fibres	kg.	10%	-
6307 90 19	----	Other	kg.	10%	-
6307 90 20	---	Made up articles of cotton	kg.	10%	-
	---	*Other:*			
6307 90 91	----	Textile face masks, without a replaceable filter or mechanical parts, including surgical mask and disposable face mask made of non woven textile	u	10%	-
6307 90 99	----	Other	u	10%	-

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(1)		(2)	(3)	(4)	(5)
		II.—SETS			
6308 00 00		**SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGSFOR RETAIL SALE**	kg.	10%	-
		III.—WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
6309 00 00		**WORN CLOTHING AND OTHER WORN ARTICLES**	kg.	10%	--
6310		**USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS**			
6310 10	-	*Sorted :*			
6310 10 10	---	Woollen rags	kg.	20%	-
6310 10 20	---	Cotton rags	kg.	20%	-
6310 10 30	---	Gunny cuttings	kg.	20%	-
6310 10 90	---	Other	kg.	20%	-
63 10 90	-	*Other :*			
6310 90 10	---	Woolen rags	kg.	20%	-
6310 90 20	---	Cotton rags	kg.	20%	-
6310 90 30	---	Gunny cuttings	kg.	20%	-
6310 90 40	---	Synthetic rags	kg.	20%	-
6310 90 90	---	Other	kg.	20%	-

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SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING- STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIALFLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

NOTES :

1. This Chapter does not cover :

(a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

(b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI) ;

(c) worn footwear of heading 6309 ;

(d) articles of asbestos (heading 6812) ;

(e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021) ; or

(f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 6406, the term ―parts‖ does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.

3. For the purposes of this Chapter :

(a) the terms ―rubber‖ and ―plastics‖ include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

(b) the term ―leather‖ refers to the goods of headings 4107 and 4112 to 4114.

4. Subject to Note 3 to this Chapter :

(a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories of reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

SUB-HEADING NOTE :

For the purposes of sub-headings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression ―sports footwear‖ applies only to :

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like ;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
6401		**WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES**			
6401 10	-	*Footwear incorporating a protective metal toe-cap :*			
6401 10 10	---	Of rubber	pa	35%	-
6401 10 90	---	Other	pa	35%	-
	-	*Other footwear :*			
6401 92	--	*Covering the ankle but not covering the knee :*			
6401 92 10	---	Of rubber	pa	35%	-
6401 92 90	---	Other	pa	35%	-
6401 99	--	*Other :*			
6401 99 10	---	Of rubber	pa	35%	-
6401 99 90	---	Other	pa	35%	-
6402		**OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS**			
	-	*Sports footwear :*			
6402 12	--	*Ski-boots, cross-country ski footwear and snowboard boots :*			
6402 12 10	---	Of rubber	pa	35%	-
6402 12 90	---	Other	pa	35%	-
6402 19	--	*Other :*			
6402 19 10	---	Of rubber	pa	35%	-
6402 19 90	---	Other	pa	35%	-
6402 20	-	*Footwear with upper straps or thongs assembled to the sole by means of plugs :*			
6402 20 10	---	Of rubber	pa	35%	-
6402 20 90	---	Other	pa	35%	-
	-	*Other footwear :*			
6402 91	--	*Covering the ankle :*			
6402 91 10	---	Of rubber	pa	35%	-
6402 91 90	---	Other	pa	35%	-
6402 99	--	*Other*			
6402 99 10	---	Of rubber	pa	35%	-
6402 99 90	---	Other	pa	35%	-

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(1)	(2)	(3)	(4)	(5)
6403	**FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER**			
	- *Sports footwear :*			
6403 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots	pa	35%	-
6403 19	-- *Other :*			
6403 19 10	--- With outer soles of leather	pa	35%	-
6403 19 20	--- With outer soles of rubber	pa	35%	-
6403 19 90	--- Other	pa	35%	-
6403 20	- *Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe :*			
	--- *All leather, closed toe :*			
6403 20 11	---- For men	pa	35%	-
6403 20 12	---- For women	pa	35%	-
6403 20 13	---- For children	pa	35%	-
6403 20 19	---- Other	pa	35%	-
	--- *All leather, open toe :*			
6403 20 21	---- For men	pa	35%	-
6403 20 22	---- For women	pa	35%	-
6403 20 23	---- For children	pa	35%	-
6403 20 29	---- Others	pa	35%	-
6403 20 30	--- Of leather soles with embroidered uppers	pa	35%	-
6403 20 40	--- Kolapuri chappals and similar footwear	pa	35%	-
6403 20 90	--- Other	pa	35%	-
6403 40 00	- Other footwear, incorporating a protective metal toe-cap	pa	35%	-
	- *Other footwear, with outer soles of leather :*			
6403 51	-- *Covering the ankle :*			
	--- *All leather shoes :*			
6403 51 11	---- For men	pa	35%	-
6403 51 12	---- For women	pa	35%	-
6403 51 13	---- For children	pa	35%	-
6403 51 19	---- Other	pa	35%	-
6403 51 90	--- Other	pa	35%	-
6403 59	-- *Other :*			
6403 59 10	--- For men	pa	35%	-
6403 59 20	--- For women	pa	35%	-
6403 59 30	--- For children	pa	35%	-
6403 59 90	--- Other	pa	35%	-
	- *Other footwear :*			
6403 91	-- *Covering the ankle :*			
6403 91 10	--- Leather boots and other footwear with	pa	35%	-

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(1)		(2)	(3)	(4)	(5)
		rubber sole			
6403 91 20	---	Leather footwear with plastic and synthetic sole	pa	35%	-
6403 91 90	---	Other	pa	35%	-
6403 99	--	*Other :*			
6403 99 10	---	Leather sandals with rubber sole	pa	35%	-
6403 99 20	---	Leather sandals with plastic or synthetic sole	pa	35%	-
6403 99 90	---	Other	pa	35%	-
6404		**FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS**			
	-	*Footwear with outer soles of rubber or plastics :*			
6404 11	--	*Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like :*			
6404 11 10	---	Of rubber sole with canvas upper	pa	35%	-
6404 11 20	---	Of rubber sole with leather cloth uppers	pa	35%	-
6404 11 90	---	Other	pa	35%	-
6404 19	--	*Other :*			
6404 19 10	---	Of rubber sole with canvas upper	pa	35%	-
6404 19 20	---	Of rubber sole with leather cloth uppers	pa	35%	-
6404 19 90	---	Other	pa	35%	-
6404 20 00	-	Footwear with outer soles of leather or composition leather	pa	35%	-
6405		**OTHER FOOTWEAR**			
6405 10 00	-	With uppers of leather or composition leather	pa	35%	-
6405 20 00	-	With uppers of textile materials	pa	35%	-
6405 90 00	-	Other	pa	35%	-
6406		**PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF**			
6406 10	-	*Uppers and parts thereof, other than stiffeners :*			
6406 10 10	---	Embroidered uppers of textile materials	kg.	20%	-
6406 10 20	---	Leather uppers (prepared)	kg.	20%	-
6406 10 30	---	Goat lining	kg.	20%	-
6406 10 40	---	Sheep lining	kg.	20%	-
6406 10 90	---	Other	kg.	20%	-
6406 20 00	-	Outer soles and heels,of rubber or plastics	kg.	20%	-
6406 90	-	*Other:*			
6406 90 10	---	Of wood	kg.	20%	-

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(1)	(2)	(3)	(4)	(5)
6406 90 20	--- Leather parts other than soles and prepared uppers	kg.	20%	-
6406 90 30	--- Leather soles	kg.	20%	-
6406 90 40	--- Gaiters,leggings and similar articles	kg.	20%	-
6406 90 50	--- Parts of gaiters,leggings and similar articles	kg.	20%	-
6406 90 90	--- Other	kg.	20%	-

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CHAPTER 65

Headgear and parts thereof

NOTES :

1. This Chapter does not cover:

(a) worn headgear of heading 6309;

(b) asbestos headgear (heading 6812); or

(c) dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
6501		**HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT**			
6501 00	-	*Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt*			
65010010	---	Of cotton	kg.	10%	-
65010020	---	Of wool and fur felt	kg.	10%	-
65010090	---	Other	kg.	10%	-
6502		**HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED**			
6502 00	-	*Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed:*			
6502 00 10	---	Of cotton	kg.	10%	-
6502 00 20	---	Of wool	kg.	10%	-
6502 00 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
6504 00 00		**HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER ORNOT LINED OR TRIMMED**	kg.	10%	-
6505		**HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED**			
6505 00	-	*Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed*			
6505 00 10	---	Hair nets	kg.	10%	-
6505 00 90	---	Other	kg.	10%	-
6506		**OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED**			
6506 10	-	*Safety headgear:*			
6506 10 10	---	Speed glass welding helmets or other helmets meant for industrial use	u	10%	-
6506 10 90	---	Other	u	10%	-
	-	*Other:*			
6506 91 00	--	Of rubber or of plastics	kg.	10%	-
6506 99 00	--	Of other materials	kg.	10%	-
6507 00 00		**HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR**	kg.	10%	-

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CHAPTER 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

NOTES :

1. This Chapter does not cover:

(a) measure walking-sticks or the like (heading 9017);

(b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
6601		**UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)**			
6601 10 00	-	Garden or similar umbrellas	u	20%	-
	-	*Other*:			
6601 91 00	--	Having a telescopic shaft	u	20%	-
6601 99 00	--	Other	u	20%	-
6602 00 00		**WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE**	u	10%	-
6603		**PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602**			
6603 20 00	-	Umbrella frames, including frames mounted on shafts (sticks)	kg.	10%	-
6603 90	-	*Other*:			
6603 90 10	---	Umbrella ribs	kg.	10%	-
6603 90 90	---	Other	kg.	10%	-

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

NOTES :

1. This Chapter does not cover :

(a) filtering or straining cloth of human hair (heading 5911) ;

(b) floral motifs of lace, of embroidery or other textile fabric (Section XI) ;

(c) footwear (Chapter 64) ;

(d) headgear or hair-nets (Chapter 65) ;

(e) toys, sports requisites or carnival articles (Chapter 95); or

(f) feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 6701 does not cover :

(a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);

(b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.

3. Heading 6702 does not cover :

(a) articles of glass (Chapter 70) ;

(b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6701	**SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS,PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES)**			
6701 00	- *Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and*			

(1)		(2)	(3)	(4)	(5)
		articles thereof (other than goods of heading 0505 and worked quills and scapes):			
6701 00 10	---	Feather dusters	kg.	10%	-
6701 00 90	---	Other	kg.	10%	-
6702		**ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT**			
6702 10	-	*Of plastics :*			
6702 10 10	---	Decorative plants	kg.	20%	-
6702 10 90	---	Other	kg.	20%	-
6702 90	-	*Of other materials :*			
6702 90 10	---	Of jute	kg.	20%	-
6702 90 90	---	Other	kg.	20%	-
6703		**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**			
6703 00	-	*Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like :*			
6703 00 10	---	Human hair, dressed, thinned, bleached or otherwise worked	kg.	10%	-
6703 00 20	---	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	kg.	10%	-
6704		**WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	-	*Of synthetic textile materials :*			
6704 11 00	--	Complete wigs	kg.	10%	-
6704 19	--	*Other :*			
6704 19 10	---	Hair nets	kg.	10%	-
6704 19 90	---	Other	kg.	10%	-
6704 20	-	*Of human hair :*			
6704 20 10	---	Wigs	kg.	10%	-
6704 20 20	---	Hair nets	kg.	10%	-
6704 20 90	---	Other	kg.	10%	-
6704 90 00	-	Of other materials	kg.	10%	-

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SECTION XIII

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

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

NOTES :

1. This Chapter does not cover :

(a) goods of Chapter 25 ;

(b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard) ;

(c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric) ;

(d) articles of Chapter 71 ;

(e) tools or parts of tools, of Chapter 82 ;

(f) lithographic stones of heading 8442 ;

(g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547 ;

(h) dental burrs (heading 9018) ;

(*ij*) articles of Chapter 91 (for example, clocks and clock cases) ;

(k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings) ;

(l) articles of Chapter 95 (for example, toys, games and sports requisites) ;

(m) articles of heading 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 9606 (for example, buttons), of heading 9609 (for example, slate pencils), heading 9610 (for example, drawing slates) or of heading 9620 (monopods, bipods, tripods and similar articles); or;

(n) articles of Chapter 97 (for example, works of art).

2. In heading 6802, the expression ―worked monumental or building stone‖ applies not only to the varieties of stone referred to in heading 2512.5 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6801 00 00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
6802		**WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAICCUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE)**			
6802 10 00	-	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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	kg.	40%	-
	-	*Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :*			
6802 21	--	*Marble, travertine and alabaster :*			
6802 2110	---	Marble blocks or tiles	kg.	40%	-
6802 21 20	---	Marble monumental stone	kg.	40%	-
6802 21 90	---	Other	kg.	40%	-
6802 23	--	*Granite :*			
6802 23 10	---	Granite blocks or tiles	kg.	40%	-
6802 23 90	---	Other	kg.	40%	-
6802 29 00	--	Other stone	kg.	40%	-
	-	*Other :*			
6802 91 00	--	Marble, travertine and alabaster	kg.	40%	-
6802 92 00	--	Other calcareous stone	kg.	40%	-
6802 93 00	--	Granite	kg.	40%	-
6802 99 00	--	Other stone	kg.	10%	-
6803 00 00		**WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE**	kg.	10%	-
6804		**MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING,HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS**			
6804 10 00	-	Millstones and grindstones for milling, grinding or pulping	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Other millstones, grindstones, grinding wheels and the like :*			
6804 21	--	*Of agglomerated synthetic or natural diamond:*			
6804 21 10	---	Diamond impregnated wheels	kg.	10%	-
6804 21 90	---	Other	kg.	10%	-
6804 22	--	*Of other agglomerated abrasives or of ceramics :*			
6804 22 10	---	Grinding wheels of synthetic abrasives	kg.	10%	-
6804 22 20	---	Grinding wheels of other materials	kg.	10%	-
6804 22 90	---	Other	kg.	10%	-
6804 23	--	*Of natural stone :*			
6804 23 10	---	Grinding wheels made of natural stone	kg.	10%	-
6804 23 90	---	Other	kg.	10%	-
6804 30	-	*Hand sharpening or polishing stones:*			
6804 30 10	---	Polishing stones	kg.	10%	-
6804 30 20	---	Sharpening stones	kg.	10%	-
6805		**NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP**			
6805 10	-	*On a base of woven textile fabric only :*			
6805 10 10	---	Abrasive cloth	kg.	10%	-
6805 10 90	---	Other	kg.	10%	-
6805 20	-	*On a base of paper or paperboard only :*			
6805 20 10	---	Emery or corundum coated paper	kg.	10%	-
6805 20 20	---	Flint coated paper	kg.	10%	-
6805 20 30	---	Glass or sand coated paper	kg.	10%	-
6805 20 40	---	Other abrasive paper	kg.	10%	-
6805 20 90	---	Other	kg.	10%	-
6805 30 00	-	On a base of other materials	kg.	10%	-
6806		**SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69**			
6806 10 00	-	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg.	10%	-
6806 20 00	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
6806 90 00	-	Other	kg.	10%	-
6807		**ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN ORCOAL TAR PITCH)**			
6807 10	-	*In-rolls :*			
6807 10 10	---	Tarfelt roofing	kg.	10%	-
6807 10 90	---	Other	kg.	10%	-
6807 90	-	*Other:*			
6807 90 10	---	Tarfelt roofing	kg.	10%	-
6807 90 90	---	Other	kg.	10%	-
6808 00 00		**PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS**	kg.	10%	-
6809		**ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER**			
	-	*Boards, sheets, panels, tiles and similar articles, not ornamented :*			
6809 11 00	--	Faced or reinforced with paper or paperboard only	kg.	10%	-
6809 19 00	--	Other	kg.	10%	-
6809 90 00	-	Other articles	kg.	10%	-
6810		**ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED**			
	-	*Tiles, flagstones, bricks and similar articles* :			
6810 11	--	*Building blocks and bricks* :			
6810 11 10	---	Cement bricks	kg.	10%	-
6810 11 90	---	Other	kg.	10%	-
6810 19	--	*Other :*			
6810 19 10	---	Cement tiles for mosaic	kg.	10%	-
6810 19 90	---	Other	kg.	10%	-
	-	*Other articles :*			
6810 91 00	--	Prefabricated structural components for building or civil engineering	kg.	10%	-
6810 99	--	*Other :*			
6810 99 10	---	Concrete boulder	kg.	10%	-
6810 99 90	---	Other	kg.	10%	-
6811		**ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE**			

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(1)		(2)	(3)	(4)	(5)
6811 40	-	*Containing asbestos:*			
6811 40 10	---	Asbestos - cement sheets	kg.	10%	-
681140 20	---	Asbestos - cement tiles	kg.	10%	-
6811 40 90	---	Other	kg.	10%	-
	-	*Not containing asbestos:*			
6811 81 00	--	Corrugated sheets	kg.	10%	-
6811 82 00	--	Other sheets, panels, tiles and similar articles	kg.	10%	-
6811 89	- -	Other articles:			
6811 89 10	- - -	Tubes, pipes and tube or pipe fittings	kg.	10%	-
6811 89 90	- - -	Other	kg.	10%	-
6812		**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 NOTREINFORCED, OTHER THAN GOODS OF HEADING 6811OR 6813**			
6812 80 00	-	Of crocidolite	kg.	10%	-
	-	*Other :*			
6812 91 00	--	Clothing, clothing accessories, footwear and headgear	kg.	10%	-
	---	*Lagging compounds:*			
6812 99 11	----	Asbestos	kg.	10%	
6812 99 19	----	Other	kg.	10%	-
	---	Asbestos packing joints and gaskets:			
6812 99 21	----	Packing joints	kg.	10%	-
6812 99 22	----	Gaskets	kg.	10%	-
6812 99 90	---	Other	kg.	10%	-
6813		**FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS**			

(1)		(2)	(3)	(4)	(5)
6813 20	-	Containing asbestos:			
6813 20 10	---	Brake lining and pads	kg.	15%	-
6813 20 90	---	Asbestos friction materials	kg.	15%	-
	-	Not containing asbestos:			
6813 81 00	--	Brake linings and pads	kg.	15%	-
6813 89 00	--	Other	kg.	15%	-
6814		**WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS**			
6814 10	-	*Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support:*			
6814 10 10	---	Cut mica condenser films or plates	kg.	10%	-
6814 10 20	---	Sheets and strips cut to shape	kg.	10%	-
6814 10 30	---	Washers and discs	kg.	10%	-
6814 10 90	---	Other	kg.	10%	-
6814 90	-	*Other :*			
6814 90 10	---	Mica stacked units	kg.	10%	-
6814 90 20	---	Silvered mica, capacitor plates or silvered mica plates	kg.	10%	-
6814 90 30	---	Micanite and all sorts of built up mica	kg.	10%	-
6814 90 40	---	Micapaper or reconstituted mica paper	kg.	10%	-
6814 90 50	---	Moulded glass bonded or glass bonded mica	kg.	10%	-
6814 90 60	---	Mica bricks	kg.	10%	-
6814 90 90	---	Other	kg.	10%	-
6815		**ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	-	*Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:*			
6815 11 00	--	Carbon fibres	kg.	10%	-
6815 12 00	--	Fabrics of carbon fibres	kg.	10%	-
6815 13 00	--	Other articles of carbon fibres	kg.	10%	-
6815 19 00	--	Other	kg.	10%	-
6815 20 00	-	Articles of peat	kg.	10%	-
	-	*Other articles :*			
6815 91 00	--	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg.	7.5%	-
6815 99	--	*Other :*			
6815 99 10	---	Bricks and tiles of fly ash	kg.	10%	-
6815 99 20	---	Sanitary wares, kitchen wares and other made up articles of fly ash	kg.	10%	-
6815 99 30	---	Basalt fibre, filament and articles thereof conforming to ASTM D3039, C1185	kg.	10%	-
6815 99 90	---	Other	kg.	10%	-

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CHAPTER 69

Ceramic products

NOTES:

1. This Chapter applies only to ceramic products which have been fired after shaping :

(a) headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903;

(b) articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

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2. This Chapter does not cover :

(a) products of heading 2844;

(b) articles of heading 6804;

(c) articles of Chapter 71 (for example, imitation jewellery);

(d) cermets of heading 8113;

(e) articles of Chapter 82;

(f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(g) artificial teeth (heading 9021);

(h) articles of Chapter 91 (for example, clocks and clock cases);

(ij) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

(k) articles of Chapter 95 (for example, toys, games and sports requisites);

(l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or

(m) articles of Chapter 97 (for example, works of art).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			

6901		**BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS**			
6901 00	-	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths :			
6901 00 10	---	Bricks	mt	7.5%	-
6901 00 20	---	Blocks	mt	7.5%	-
6901 00 30	---	Tiles	mt	7.5%	-
6901 00 90	---	Other	mt	7.5%	-
6902		**REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS**			
6902 10	-	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3 :			
6902 10 10	---	Magnesite bricks and shapes	mt	10%	-
6902 10 20	---	Chrome magnesite bricks	mt	10%	-
6902 10 30	---	Magnesite chrome bricks and shapes	mt	10%	-
6902 10 40	---	Magnesia carbon bricks and shapes	mt	10%	-
6902 10 50	---	Direct bonded basic bricks and shapes	mt	10%	-
6902 10 90	---	Other	mt	10%	-
6902 20	-	Containing by weight more than 50% of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound			
6902 20 10	---	Silica bricks and shapes	mt	10%	-
6902 20 20	---	High alumina bricks and shapes	mt	10%	-
6902 20 30	---	Alumina carbon bricks and shapes	mt	10%	-
6902 20 40	---	Silicon Carbide bricks and shapes	mt	10%	-
6902 20 50	---	Mullite bricks	mt	10%	-
6902 20 90	---	Other	mt	10%	-
6902 90	-	Other:			
6902 90 10	---	Fire clay bricks and shapes	mt	10%	-
6902 90 20	---	Graphite bricks and shapes	mt	10%	-
6902 90 30	---	Vermiculite insulation bricks	mt	10%	-
6902 90 40	---	Clay graphite stopper heads	mt	10%	-
6902 90 90	---	Other	mt	10%	-
6903		**OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS, RODS AND SLIDING GATES), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS**			
6903 10 00	-	Containing by weight more than 50% of free carbon	mt	7.5%	-
6903 20	-	Containing by weight more than 50% of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2) :			

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(1)		(2)	(3)	(4)	(5)
6903 20 10	---	Silicon carbide crucibles	mt	7.5%	-
6903 20 90	---	Other	mt	7.5%	-
6903 90	-	Other :			
6903 90 10	---	Zircon or zircon-mullite refractories	mt	7.5%	-
6903 90 20	---	Basalt tiles	mt	7.5%	-
6903 90 30	---	Ceramic fibres	mt	7.5%	-
6903 90 40	---	Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	mt	7.5%	-
6903 90 90	---	Other	mt	7.5%	-
		II.—OTHER CERAMIC PRODUCTS			
6904		**CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE**			
6904 10 00	-	Building bricks	Tu	10%	-
6904 90 00	-	Other	mt	10%	-
6905		**ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS**			
6905 10 00	-	Roofing tiles	mt	15%	-
6905 90 00	-	Other	mt	15%	-
6906 00 00		**CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS**	mt	10%	-
6907		**CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING; FINISHING CERAMICS**			
	-	*Flags and paving, hearth or wall tiles, other than those of sub-headings 6907 30 and 6907 40:*			
6907 21 00	--	Of a water absorption coefficient by weight not exceeding 0.5%	m^2	15%	-
6907 22 00	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	m^2	15%	-
6907 23 00	--	Of a water absorption coefficient by weight exceeding 10%	m^2	15%	-
6907 30 00	-	Mosaic cubes and the like, other than those of sub-heading 6907 40	m^2	15%	-
6907 40 00	---	Finishing ceramics	m^2	15%	-

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(1)		(2)	(3)	(4)	(5)
6909		**CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS**			
	-	Ceramic wares for laboratory, chemical or other technical uses :			
6909 11 00	--	Of porcelain or china	kg.	10%	-
6909 12 00	--	Articles having a hardness equivalent to 9 or more on the Mohs scale	kg.	10%	-
6909 19	--	Other :			
6909 19 10	---	Ceramic filter candle	kg.	10%	-
6909 19 90	---	Other	kg.	10%	-
6909 90 00	-	Other	kg.	10%	-
6910		**CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES**			
6910 10 00	-	Of porcelain or china	kg.	10%	-
6910 90 00	-	Other	kg.	10%	-
6911		**TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA**			
6911 10	-	Tableware and kitchenware:			
	---	Tableware :			
6911 10 11	----	Of bone china and soft porcelain	kg.	20%	-
6911 10 19	----	Other	kg.	20%	-
	---	Kitchenware:			
6911 10 21	----	Of Bone china and soft porcelain	kg.	20%	-
6911 10 29	----	Other	kg.	20%	-
6911 90	-	Other :			
6911 90 10	---	Toilet articles	kg.	10%	-
6911 90 20	---	Water filters of a capacity not exceeding 40 litres	kg.	20%	-
6911 90 90	---	Other	kg.	20%	-
6912		**CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA**			
6912 00	-	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of			

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(1)		(2)	(3)	(4)	(5)
		porcelain or china :			
6912 00 10	---	Tableware	kg.	20%	-
6912 00 20	---	Kitchenware	kg.	20%	-
6912 00 30	---	Toilet articles	kg.	10%	-
6912 00 40	---	Clay articles	kg.	20%	-
6912 00 90	---	Other	kg.	20%	-
6913		**STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES**			
6913 10 00	-	Of porcelain or china	kg.	10%	-
6913 90 00	-	Other	kg.	10%	-
6914		**OTHER CERAMIC ARTICLES**			
6914 10 00	-	Of porcelain or china	kg.	10%	-
6914 90 00	-	Other	kg.	10%	-

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CHAPTER 70

Glass and glassware

NOTES :

1. This Chapter does not cover :

(a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes) ;

(b) articles of Chapter 71 (for example, imitation jewellery) ;

(c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547 ;

(d) front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

(e) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

(f) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90 ;

(g) luminaires and lighting fittings, illuminated signs, illuminated name-plates and the like, having apermanently fixed light source, or parts thereof of heading 9405;

(h) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(ij) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005 :

(a) glass is not regarded as ―worked‖ by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets ;

(c) the expression ―absorbent, reflecting or non-reflecting layer‖ means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 7019, the expression ―glass wool‖ means :

(a) mineral wools with a silica (SiO_2) content not less than 60% by weight ;

(b) mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight . Mineral wools which do not comply with the above specifications fall in heading 6806.

5.Throughout this Schedule, the expression ―glass‖ includes fused quartz and other fused silica.

SUB-HEADING NOTE :

For the purposes of tariff items 7013 22 00, 7013 33 00, 7013 41 00 and 7013 91 00, the expression ―lead crystal‖ means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
7001		**CULLET AND OTHER WASTE AND SCRAP OF GLASS, EXCLUDING GLASS FROM CATHODE-RAY TUBES OR OTHER ACTIVATED GLASS OF HEADING 8549; GLASS IN THE MASS**			
7001 00	-	*Cullet and other waste and scrap of glass; excluding glass from cathode ray tubes or other activated glass of heading 8549; glass in the mass:*			
7001 00 10	---	Cullet and other waste and scrap of glass	kg.	5%	-
7001 00 20	---	Enamel glass in the mass	kg.	10%	-
7001 00 90	---	Other	kg.	10%	-
7002		**GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED**			
7002 10 00	-	Balls	kg.	10%	-
7002 20	-	*Rods :*			
7002 20 10	---	Enamel glass rods	kg.	10%	-
7002 20 90	---	Other	kg.	10%	-
	-	*Tubes:*			
7002 31 00	--	Of fused quartz or other fused silica	kg.	10%	-
7002 32 00	--	Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0^0C to 300^0C	kg.	10%	-
7002 39 00	--	Other	kg.	10%	-
7003		**CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED**			
	-	*Non-wired sheets :*			
7003 12	--	*Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :*			
7003 12 10	---	Tinted	m^2	10%	-
7003 12 90	---	Other	m^2	10%	-
7003 19	--	*Other :*			
7003 19 10	---	Tinted	m^2	10%	-
7003 19 90	---	Other	m^2	10%	-
7003 20	-	*Wired sheets :*			
7003 20 10	---	Tinted	m^2	10%	-
7003 20 90	---	Other	m^2	10%	-
7003 30	-	*Profiles :*			
7003 30 10	---	Tinted	m^2	10%	-
7003 30 90	---	Other	m^2	10%	-

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(1)		(2)	(3)	(4)	(5)
7004		**DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED**			
7004 20	-	*Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :*			
	---	*Window glass (sheet glass) :*			
7004 20 11	----	Tinted	m^2	10%	-
7004 20 19	----	Other	m^2	10%	-
	---	*Other :*			
7004 20 91	----	Tinted	m^2	10%	-
7004 20 99	----	Other	m^2	10%	-
7004 90	-	*Other glass :*			
	---	*Window glass (sheet glass) :*			
7004 90 11	----	Tinted	m^2	10%	-
7004 90 19	----	Other	m^2	10%	-
	---	*Other:*			
7004 90 91	----	Tinted	m^2	10%	-
7004 90 99	----	Other	m^2	10%	-
7005		**FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED**			
7005 10	-	*Non-wired glass, having an absorbent, reflecting or non-reflecting layer :*			
7005 10 10	---	Tinted	m^2	10%	-
7005 10 90	---	Other	m^2	10%	-
	-	*Other non-wired glass :*			
7005 21	--	*Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground :*			
7005 21 10	---	Tinted	m^2	10%	-
7005 21 90	---	Other	m^2	10%	-
7005 29	--	*Other :*			
7005 29 10	---	Tinted	m^2	10%	-
7005 29 90	---	Other	m^2	10%	-
7005 30	-	*Wired glass :*			
7005 30 10	---	Tinted	m^2	10%	-
7005 30 90	---	Other	m^2	10%	-
7006 00 00		**Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials**	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
7007		**SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS**			
	-	*Toughened (tempered) safety glass :*			
7007 11 00	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg.	15%	-
7007 19 00	--	Other	m^2	15%	-
	-	*Laminated safety glass :*			
7007 21	--	*Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :*			
7007 21 10	---	Bullet proof glass	kg.	15%	-
7007 21 90	---	Other	kg.	15%	-
7007 29 00	--	Other	m^2	15%	-
7008		**MULTIPLE-WALLED INSULATING UNITS OF GLASS**			
7008 00	-	*Multiple-walled insulating units of glass :*			
7008 00 10	---	Glazed glass, double walled	kg.	10%	-
7008 00 20	---	Glazed glass, multiple walled	kg.	10%	-
7008 00 90	---	Other	kg.	10%	-
7009		**GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS**			
7009 10	-	*Rear-view mirrors for vehicles :*			
7009 10 10	---	Prismatic rear-view mirror for vehicles	kg.	15%	-
7009 10 90	---	Other	kg.	15%	-
	-	*Other :*			
7009 91 00	--	Unframed	kg.	15%	-
7009 92 00	--	Framed	kg.	15%	-
7010		**CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS**			
7010 10 00	-	Ampoules	kg.	10%	-
7010 20 00	-	Stoppers, lids and other closures	kg.	10%	-
7010 90 00	-	Other	kg.	10%	-
7011		**GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND LIGHT SOURCES, CATHODE-RAY TUBES OR THE LIKE**			
7011 10	-	*For electric lighting :*			
7011 10 10	---	Glass envelopes for fluorescent lamps	kg.	10%	-
7011 10 20	---	Glass envelopes for filament lamps	kg.	10%	-
7011 10 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
7011 20 00	-	For cathode-ray tubes	kg.	10%	-
7011 90	-	*Other :*			
7011 90 10	---	Glass envelopes for electronic valves	kg.	10%	-
7011 90 90	---	Other	kg.	10%	-
7013		**GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)**			
7013 10 00	-	Of glass-ceramics	kg.	20%	-
	-	*Stemware drinking glasses, other than of glass-ceramics :*			
7013 22 00	--	Of lead crystal	kg.	20%	-
7013 28 00	--	Other	kg.	20%	-
	-	*Other drinking glasses, other than of glass-ceramics :*			
7013 33 00	--	Of lead crystal	kg.	20%	-
7013 37 00	--	Other	kg.	20%	-
	-	*Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :*			
7013 41 00	--	Of lead crystal	kg.	20%	-
7013 42 00	--	Of glass having a linear coefficient of expansion not exceeding 5 x 10 -6 per Kelvin within a temperature range of 0 °C to 300 °C,	kg.	20%	-
7013 49 00	--	Other	kg.	20%	-
	-	*Other glassware :*			
7013 91 00	--	Of lead crystal	kg.	20%	-
7013 99 00	--	Other	kg.	20%	-
7014		**SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7015), NOT OPTICALLY WORKED**			
7014 00	-	*Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked :*			
7014 00 10	---	Signalling glassware	kg.	10%	-
7014 00 20	---	Optical elements	kg.	10%	-
7015		**CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE; NOT OPTICALLY WORKED; HOLLOW**			

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(1)		(2)	(3)	(4)	(5)
		GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES			
7015 10	-	*Glasses for corrective spectacles :*			
7015 10 10	---	Ophthalmic rough blanks	kg.	5%	-
7015 10 20	---	Flint button	kg.	10%	-
7015 10 90	---	Other	kg.	10%	-
7015 90	-	*Other :*			
7015 90 10	---	Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	kg.	10%	-
7015 90 20	---	Glass for sun glasses	kg.	10%	-
7015 90 90	---	Other	kg.	10%	-
7016		**PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDEDGLASS, WHETHER OR NOT WIRED, OF A KIND USEDFOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALL WARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTI-CELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS**			
7016 10 00	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg.	10%	-
7016 90 00	-	Other	kg.	10%	-
7017		**LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED**			
7017 10 00	-	Of fused quartz or other fused silica	kg.	10%	-
7017 20 00	-	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0^0C to 300^0C	kg.	10%	-
7017 90	-	*Other :*			
7017 90 10	---	Graduated or calibrated laboratory glassware	kg.	10%	-
7017 90 20	---	Pharmaceutical glassware	kg.	10%	-
7017 90 30	---	Hygienic glassware	kg.	10%	-
7017 90 90	---	Other	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
7018		**GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER**			
7018 10	-	*Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :*			
7018 10 10	---	Bangles	kg.	10%	-
7018 10 20	---	Beads	kg.	20%	-
7018 10 90	---	Other	kg.	10%	-
7018 20 00	-	Glass microspheres not exceeding 1 mm in diameter	kg.	10%	-
7018 90	-	*Other :*			
7018 90 10	---	Glass statues	kg.	10%	-
7018 90 90	---	Other	kg.	10%	-
7019		**GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, ROVINGS, WOVEN FABRICS)**			
	-	*Slivers, rovings, yarn and chopped strands and mats thereof:*			
7019 11 00	--	Chopped strands, of a length of not more than 50 mm	kg.	10%	-
7019 12 00	--	Rovings	kg.	10%	-
7019 13 00	--	Other yarn, slivers	kg.	10%	-
7019 14 00	--	Mechanically bonded mats	kg.	10%	-
7019 15 00	--	Chemically bonded mats	kg.	10%	-
7019 19 00	--	Other	kg.	10%	-
	-	*Mechanically bonded fabrics:*			
7019 61 00	--	Closed woven fabrics of rovings	kg.	10%	-
7019 62 00	--	Other closed fabrics of rovings	kg.	10%	-
7019 63 00	--	Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg.	10%	-
7019 64 00	--	Closed woven fabrics, plain weave, of yarns, coated or laminated	kg.	10%	-
7019 65 00	--	Open woven fabrics of a width not exceeding 30cm	kg.	10%	-
7019 66 00	--	Open woven fabrics of a width exceeding 30 cm	kg.	10%	-
7019 69 00	--	Other	kg.	10%	-
	-	*Chemically bonded fabrics:*			
7019 71 00	--	Veils (thin sheets)	kg.	10%	-
7019 72 00	--	Other closed fabrics	kg.	10%	-
7019 73 00	--	Other open fabrics	kg.	10%	-
7019 80 00	-	Glass wool and articles of glass wool	kg.	10%	-
7019 90 00	-	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
7020		**OTHER ARTICLES OF GLASS**			
7020 00		*Other articles of glass:*			
	---	*Glass shells, glass globes and glass founts :*			
7020 00 11	----	Globes for lamps and lanterns	kg.	10%	-
7020 00 12	----	Founts for kerosene wick lamps	kg.	10%	-
7020 00 19	----	Other	kg.	10%	-
	---	*Glass chimneys :*			
7020 00 21	----	For lamps and lanterns	kg.	10%	-
7020 00 29	----	Other	kg.	10%	-
7020 00 90	---	Other	kg.	10%	-

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SECTION XIV

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

CHAPTER 71

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

NOTES :

1. Subject to Note 1 (*a*) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) of natural or cultured pearls or of precious of semi-precious stones (natural, synthetic or reconstructed); or

(b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (*A*) Headings 7113, 7114 and 7112.5 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims) and paragraph (*b*) of the foregoing Note does not apply to such articles.

(*B*) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) amalgams of precious metal, or colloidal precious metal (heading 2843);

(b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) goods of Chapter 32 (for example, lusters);

(d) supported catalysts (heading 3812.5);

(e) articles of heading 4202 or 4203 referred to in Note 2 (*B*) to Chapter 42;

(f) articles of heading 4303 or 4304;

(g) goods of Section XI (textiles and textile articles);

(h) footwear, headgear or other articles of Chapter 64 or 65;

(*ij*) umbrellas, walking-sticks or other articles of Chapter 66;

(k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);

(l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) arms or parts thereof (Chapter 93);

(n) articles covered by Note 2 to Chapter 95;

(o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) original sculptures or statutory (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.

4. (*A*) The expression ―precious metal‖ means silver, gold and platinum.

(B) The expression ―platinum‖ means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression ―precious or semi-precious stones‖ does not include any of the substances specified in Note 2 (*b*) to Chapter 96.

5. For the purposes of this Chapter, anyalloy(includinga sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) an alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) an alloy containing 2% or more, by weight, of gold but not platinum, or less than 2% by weight, of platinum, is to be treated as an alloy of gold;

(c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout this Schedule, the expression __metal clad with precious metal‖ means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (*a*) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of this Schedule.

9. For the purposes of heading 7113, the expression ―articles of jewellery‖ means:

(a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example,cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 7114, the expression "articles of goldsmiths' or silversmiths' wares"

includes such articles as ornaments, table-ware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 7117, the expression –imitation jewellery‖ means articles of jewellery within the meaning of paragraph (*a*) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9612.5), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

SUB-HEADING NOTES :

1. For the purposes of sub-headings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions –powder‖ and —in powder form‖ mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(*B*), for the purposes of sub-headings 7110 11 and 7110 19, the expression –platinum‖ does not include iridium, osmium, palladium, rhodium or rutheniu

3. For the classification of alloys in the sub-headings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Supplementary Note:

For the purposes of heading 7104, "Diamonds" means-

(a) chemically produced stones which have essentially the same chemical composition and crystal structure as a particular natural diamond and are produced using various methods including High Pressure High Temperature method (HPHT) and Chemical Vapour Deposition method (CVD); or

(b) stones obtained artificially by various means, e.g., agglomerating, pressing or fusing together (usually with the aid of a blow pipe) fragments of natural diamonds which have generally been reduced to a powder.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	I.—NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
7101	**PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT**			
7101 10	- *Natural pearls :*			
7101 10 10	--- Unworked	kg.	5%	-
7101 10 20	--- Worked	kg.	10%	-
	- *Cultured pearls :*			
7101 21 00	-- Unworked	kg.	5%	-
7101 22 00	-- Worked	kg.	10%	-
7102	**DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET**			

7102 10 00	-	Unsorted	c/k	10%	-
	-	*Industrial :*			
7102 21	--	*Unworked or simply sawn, cleaved or bruted:*			
7102 21 10	---	Sorted	c/k	10%	-
7102 21 20	---	Unsorted	c/k	10%	-
7102 29	--	*Other :*			
7102 29 10	---	Crushed	c/k	10%	-
7102 29 90	---	Other	c/k	10%	-
	-	*Non-industrial :*			
7102 31 00	--	Unworked or simply sawn, cleaved or bruted	c/k	10%	-
7102 39	--	*Others :*			
7102 39 10	---	Diamond, cut or otherwise worked but not mounted or set	c/k	10%	-
7102 39 90	---	Other	c/k	10%	-
7103		**PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT**			
7103 10	-	Unworked or simply sawn or roughly shaped:			
	---	Precious or semi-precious stones of ―Beryl‖ and ―Chrysoberyl‖ mineralogical species:			
7103 10 31	----	Emerald	kg.	10%	-
7103 10 32	----	Yellow/golden/pink/red/green beryl	kg.	10%	-
7103 10 33	----	Chrysoberyl (including chrysoberyl cat‘s eye)	kg.	10%	-
7103 10 34	----	Alexandrite (including alexandrite cat‘s eye)	kg.	10%	-
7103 10 39	----	Other	kg.	10%	-
	---	Precious or semi-precious stones of ―Corundum‖ and ―Feldspar‖ mineralogical species:			
7103 10 41	----	Ruby	kg.	10%	-
7103 10 42	----	Sapphire	kg.	10%	-
7103 10 43	----	Moonstone	kg.	10%	-
7103 10 49	----	Other	kg.	10%	-
	---	Precious or semi-precious stones of ―Garnet‖ and ―Lazurite‖ mineralogical species:			
7103 10 51	----	Garnet	kg.	10%	-
7103 10 52	----	Lapis-lazuli	kg.	10%	-
7103 10 59	----	Other	kg.	10%	-
	---	Precious or semi-precious stones of ―Prehnite‖ and ―Quartz‖ mineralogical species:			
7103 10 61	----	Prehnite	kg.	10%	-
7103 10 62	----	Agate	kg.	10%	-
7103 10 63	----	Aventurine	kg.	10%	-
7103 10 64	----	Chalcedony	kg.	10%	-
7103 10 69	----	Other	kg.	10%	-
	---	Precious or semi-precious stones of ―Tourmaline‖ and ―Zoisite‖ mineralogical species:			

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(1)		(2)	(3)	(4)	(5)
7103 10 71	----	Tourmaline	kg.	10%	-
7103 10 72	----	Tanzanite	kg.	10%	-
7103 10 79	----	Other	kg.	10%	-
7103 10 90	---	Other	kg.	10%	-
	-	*Otherwise worked:*			
7103 91	--	*Ruby, sapphire and emeralds:*			
7103 91 10	---	Ruby	c/k	10%	-
7103 91 20	---	Sapphire	c/k	10%	-
7103 91 30	---	Emeralds	c/k	10%	-
7103 99	--	*Other:*			
	---	Precious or semi-precious stones of ―Beryl‖ and ―Chrysoberyl‖ mineralogical species, other than ―Emerald‖:			
7103 99 11	----	Yellow/golden/pink/red/green beryl	c/k	10%	-
7103 99 12	----	Chrysoberyl (including chrysoberyl cat‘s eye)	c/k	10%	-
7103 99 13	----	Alexandrite (including alexandrite cat‘s eye)	c/k	10%	-
7103 99 19	----	Other	c/k	10%	-
	---	Precious or semi-precious stones of ―Corundum‖ and ―Feldspar‖ mineralogical species, other than ―Ruby‖ and ―Sapphire‖:			
7103 99 21	----	Moonstone	c/k	10%	-
7103 99 29	----	Other	c/k	10%	-
	---	Precious or semi-precious stones of ―Garnet‖ and ―Lazurite‖ mineralogical species:			
7103 99 31	----	Garnet	c/k	10%	-
7103 99 32	----	Lapis-lazuli	c/k	10%	-
7103 99 39	----	Other	c/k	10%	-
	---	Precious or semi-precious stones of ―Prehnite‖ and ―Quartz‖ mineralogical species:			
7103 99 41	----	Prehnite	c/k	10%	-
7103 99 42	----	Agate	c/k	10%	-
7103 99 43	----	Aventurine	c/k	10%	-
7103 99 44	----	Chalcedony	c/k	10%	-
7103 99 49	----	Other	c/k	10%	-
	---	Precious or semi-precious stones of ―Tourmaline‖ and ―Zoisite‖ mineralogical species:			
7103 99 51	----	Tourmaline	c/k	10%	-
7103 99 52	----	Tanzanite	c/k	10%	-
7103 99 59	----	Other	c/k	10%	-
7103 99 90	---	Other	c/k	10%	-
7104		**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**			

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(1)		(2)	(3)	(4)	(5)
7104 10 00	-	Piezo-electric quartz	kg.	10%	-
	-	*Other, unworked or simply sawn or roughly shaped:*			
7104 21	--	*Diamonds :*			
7104 21 10	---	Industrial	c/k	10%	-
7104 21 20	---	Non-industrial	c/k	10%	-
7104 29 00	--	Other	kg.	10%	-
	-	*Other:*			
7104 91	--	*Diamonds :*			
7104 91 10	---	Industrial	c/k	10%	-
7104 91 20	---	Non-industrial	c/k	10%	-
7104 99 00	--	Other	kg.	15%	-
7105		**DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES**			
7105 10	-	*Of diamonds :*			
7105 10 10	---	Of heading 7102	c/k	10%	-
7105 10 20	---	Of heading 7104	c/k	10%	-
7105 90 00	-	Other	c/k	10%	-
		II.—PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
7106		**SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM**			
7106 10 00	-	Powder	kg.	10%	-
	-	*Other :*			
7106 91	--	Unwrought:			
7106 91 10	---	Grains	kg.	10%	-
7106 91 90	---	Other	kg.	10%	-
7106 92	--	*Semi-manufactured :*			
7106 92 10	---	Sheets, plates, strips, tubes and pipes	kg.	10%	-
7106 92 20	---	Bar	kg.	10%	-
7106 92 90	---	Other	kg.	10%	-
7107 00 00		**BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED**	kg.	10%	-
7108		**GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM**			
	-	*Non-monetary :*			
7108 11 00	--	Powder	kg.	10%	-
7108 12 00	--	Other unwrought forms	kg.	10%	-
7108 13 00	--	Other semi-manufactured forms	kg.	10%	-
7108 20 00	-	Monetary	kg.	10%	-
7109 00 00		**BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED**	**kg.**	10%	-

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(1)		(2)	(3)	(4)	(5)
7110		**PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM**			
	-	*Platinum :*			
7110 11	--	*Unwrought or in powder form:*			
7110 11 10	---	Unwrought form	kg.	10%	-
7110 11 20	---	In powder form	kg.	10%	-
7110 19 00	--	Other	kg.	10%	
	-	*Palladium:*			
7110 21 00	--	Unwrought or in powder form	kg.	10%	-
7110 29 00	--	Other	kg.	10%	-
	-	*Rhodium :*			
7110 31 00	--	Unwrought or in powder from	kg.	2.5%	-
7110 39 00	--	Other	kg.	2.5%	-
	-	*Iridium, osmium and ruthenium :*			
7110 41 00	--	Unwrought or in powder from	kg.	10%	-
7110 49 00	--	Other	kg.	10%	-
7111 00 00		**BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI- MANUFACTURED**	kg.	10%	-
7112		**WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL OTHER THAN GOODS OF HEADING 8549**			
7112 30 00	-	Ash containing precious metal or precious metal compounds	kg.	10%	-
	-	*Other :*			
7112 91 00	--	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg.	10%	-
7112 92 00	--	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg.	10%	-
7112 99	--	*Other :*			
7112 99 10	---	Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg.	10%	-
7112 99 20	---	Sweepings containing gold or silver	kg.	10%	-
7112 99 90	---	Other	kg.	10%	-

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(1)	(2)	(3)	(4)	(5)
	III.—JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
7113	**ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL**			
	- *Of precious metal whether or not plated or clad with precious metal:*			
7113 11	-- *Of silver, whether or not plated or clad with other precious metal:*			
7113 11 10	--- Jewellery with filigree work	kg.	25%	-
	--- *Other Jewellery :*			
7113 11 41	---- Unstudded	kg.	25%	-
7113 11 42	---- Studded with pearls	kg.	25%	-
7113 11 43	---- Studded with diamonds of heading 7102	kg.	25%	-
7113 11 44	---- Studded with diamonds of heading 7104	kg.	25%	-
7113 11 45	---- Studded with other precious and semi-precious stones	kg.	25%	-
7113 11 49	---- Other	kg.	25%	-
7113 11 90	--- Parts	kg.	25%	-
7113 19	-- *Of other precious metal, whether or not plated or clad with precious metal :*			
	--- *Of gold :*			
7113 19 11	---- Unstudded	kg.	25%	-
7113 19 12	---- Studded with pearls	kg.	25%	-
7113 19 13	---- Studded with diamonds of heading 7102	kg.	25%	-
7113 19 14	---- Studded with diamonds of heading 7104	kg.	25%	-
7113 19 15	---- Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 19	---- Other	kg.	25%	-
	--- *Of platinum :*			
7113 19 21	---- Unstudded	kg.	25%	-
7113 19 22	---- Studded with pearls	kg.	25%	-
7113 19 23	---- Studded with diamonds of heading 7102	kg.	25%	-
7113 19 24	---- Studded with diamonds of heading 7104	kg.	25%	-
7113 19 25	---- Studded with other precious and semi-precious stones	kg.	25%	-
7113 19 29	---- Other	kg.	25%	-
7113 19 60	--- Parts	kg.	25%	-
7113 19 90	--- Other	kg.	25%	-
7113 20 00	- Of base metal clad with precious metal	kg.	25%	-
7114	**ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL**			
	- *Of precious metal, whether or not plated or clad with precious metal :*			
7114 11	-- *Of silver, whether or not plated or clad with precious metal :*			
7114 11 10	--- Articles	kg.	25%	-
7114 11 20	--- Parts	kg.	25%	-

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7114 19	--	*Of other precious metal, whether or not plated or clad with precious metal :*			
7114 19 10	---	Articles of gold	kg.	25%	-
7114 19 20	---	Articles of platinum	kg.	25%	-
7114 19 30	---	Parts	kg.	25%	-
7114 20	-	*Of base metal clad with precious metal :*			
7114 20 10	---	Articles clad with gold	kg.	25%	-
7114 20 20	---	Other articles	kg.	25%	-
7114 20 30	---	Parts	kg.	25%	-
7115		**OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL**			
7115 10 00	-	Catalysts in the from of wire cloth or grill, of platinum	kg.	10%	-
7115 90	-	*Other:*			
7115 90 10	---	Laboratory and industrial articles of precious metal	kg.	10%	-
7115 90 20	---	Spinneret's made mainly of gold	kg.	10%	-
7115 90 90	---	Other	kg.	10%	-
7116		**ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES(NATURAL, SYNTHETIC OR RECONSTRUCTED)**			
7116 10 00	-	Of natural or cultured pearls	kg.	10%	-
7116 20 00	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg.	10%	-
7117		**IMITATION JEWELLERY**			
	-	*Of base metal, whether or not plated with precious metal :*			
7117 11 00	--	Cuff-links and studs	kg.	25% or Rs. 600 per kg. whichever is higher	-
7117 19	--	*Other :*			
7117 19 10	---	Bangles	kg.	25% or Rs. 600 per kg. whichever is higher	-
7117 19 20	---	German silver jewellery	kg.	25% or Rs. 600 per kg. whichever is higher	-
7117 19 90	---	Other	kg.	25% or Rs. 600 per kg. whichever is higher	-
7117 90	-	*Other :*			
7117 90 10	---	Jewellery studded with imitation pearls or imitation or synthetic stones	kg.	25% or Rs. 600 per kg. whichever is higher	-
7117 90 90	---	Other	kg.	25% or Rs. 600 per kg. whichever is higher	-

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7118		**COIN**			
7118 10 00	-	Coin (other than gold coin), not being legal tender	kg.	10%	-
7118 90 00	-	Other	kg.	10%	-

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SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES :

1. This Section does not cover :

(a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);

(b) ferro-cerium or other pyrophoric alloys (heading 3606);

(c) headgear or parts thereof of heading 6506 or 6507;

(d) umbrella frames or other articles of heading 6603;

(e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) instruments or apparatus of Section XVIII, including clock or watch springs;

(*ij*) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);

(k) articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

(l) articles of Chapter 95 (for example, toys, games, sports requisites);

(m) hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or"

(n) articles of Chapter 97 (for example, works of art).

2. Throughout this Schedule, the expression ―parts of general use‖ means :

(a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 9021);

(b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and

(c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout this Schedule, the expression ―base metals‖ means :

iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium(columbium), rhenium and thallium.

4. Throughout this Schedule, the term ―cermets‖ means products containing a microscopic heterogenous combination of a metallic component and a ceramic component. The term ―cermets‖ includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

(a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

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(b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) in this Section, the term –alloys‖ includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretive Rules) containing two or more base metals areto be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) a cermet of heading 8113 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them :

(a) waste and scrap:

(i) all metal waste and scrap;

(ii) metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders:

products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions shall have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ―flattened circles‖ and ―modified rectangles‖, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ―modified rectangular‖) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403. This provision applies mutatis mutandis to the products of Chapter 81.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including ―flattened circles‖ and ―modified rectangles‖, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including ―modified rectangular‖) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including ―modified rectangles‖ of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.‘;

CHAPTER 72

Iron and steel

NOTES :

1. In this Chapter and, in the case of Notes (*d*), (*e*) and (*f*) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) Pig Iron:

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium

- not more than 6% of manganese

- not more than 3% of phosphorus

- not more than 8% of silicon

- a total of not more than 10% of other elements.

(b) Spiegeleisen:

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys:

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon,

subject to a maximum content of 10% in the case of copper.

(d) Steel :

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel:

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel :

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminum
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron and steel:

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules:

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of

5 mm.

(*ij*) Semi-finished products:

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid sections, which have not been further worked than subjected to primaryhot-rolling or roughlyshaped by forging, includingblanksforangles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products :

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (*ij*) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm, are of width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons and lozenges) and those, which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils:

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, or other convex polygons (including ―flattened circles‖ and ―modified rectangles‖, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods:

Products which do not conform to any of the definitions at (*ij*), (*k*) or (*l*) above or to the definition of wire, which have a uniformsolid cross- section alongtheir whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including –flattened circles‖ and –modified rectangles‖, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). The products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections:

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (*ij*), (*k*), (*l*) or (*m*) above or to the definition of wire.

Chapter 72 does not include products of heading 7301 or 7302.

(o) Wire:

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods:

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

SUB-HEADING NOTES :

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron:

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel:

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel:

Alloy steels containing, by weight, at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel:

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel:

Alloy steels containing by weight:

- not more than 0.7% of carbon

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- 0.5% or more but not more than 1.9% of manganese; and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(*c*); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified ―other elements‖ referred to in Chapter Note 1(*c*) must each exceed 10% by weight.

SUPPLEMENTARY NOTES :

1. Skelp means hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or bevelled) edge.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	I.—PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
7201	**PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS**			
7201 10 00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg.	5%	-
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg.	5%	-
7201 50	- *Alloy pig iron; spiegeleisen :*			
7201 50 10	--- Cast iron	kg.	5%	-
7201 50 90	--- Other	kg.	5%	-
7202	**FERRO-ALLOYS**			
	- *Ferro-manganese :*			
7202 11 00	-- Containing by weight more than 2% of carbon	kg.	5%	-
7202 19 00	-- Other	kg.	5%	-
	- *Ferro-silicon :*			
7202 21 00	-- Containing by weight more than 55% of silicon	kg.	5%	-

7202 29 00	--	Other	kg.	5%	-
7202 30 00	-	Ferro-silico-manganese	kg.	5%	-
	-	*Ferro-chromium :*			
7202 41 00	--	Containing by weight more than 4% of carbon	kg.	5%	-
7202 49 00	--	Other	kg.	5%	-
7202 50 00	-	Ferro-silico-chromium	kg.	5%	-
7202 60 00	-	Ferro-nickel	kg.	2.5%	-
7202 70 00	-	Ferro-molybdenum	kg.	5%	-
7202 80 00	-	Ferro tungsten and ferro-silico-tungsten	kg.	5%	-
	-	*Other :*			
7202 91 00	--	Ferro-titaniumand Ferro-silico-titanium	kg.	5%	-
7202 92 00	--	Ferro-vanadium	kg.	5%	-
7202 93 00	--	Ferro-niobium	kg.	5%	-
7202 99	--	*Other :*			
	---	*Ferro-phosphorus, Ferro-selenium, Ferro-cobalt,Ferro-columbium, Ferro-zirconium, Ferro-tantalum :*			
7202 99 11	----	Ferro-phosphorus	kg.	5%	-
7202 99 12	----	Ferro-selenium	kg.	5%	-
7202 99 13	----	Ferro-cobalt	kg.	5%	-
7202 99 14	----	Ferro-columbium	kg.	5%	-
7202 99 15	----	Ferro-zirconium	kg.	5%	-
7202 99 16	----	Ferro-tantalum	kg.	5%	-
	---	*Ferro-silico-zirconium, Ferro-silico-magnesium :*			
7202 99 21	----	Ferro-silico-zirconium	kg.	5%	-
7202 99 22	----	Ferro-silico-magnesium	kg.	5%	-
	---	*Ferro-boron, charge-chrome :*			
7202 99 31	----	Ferro-boron	kg.	5%	-
7202 99 32	----	Charge-chrome	kg.	5%	-
7202 99 90	---	Other	kg.	5%	-
7203		**FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS**			
7203 10 00	-	Ferrous products obtained by direct reduction of iron ore	kg.	5%	
7203 90 00	-	Other	kg.	5%	-
7204		**FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL**			
7204 10 00	-	Waste and scrap of cast iron	kg.	5%	-
	-	*Waste and scrap of alloy steel :*			
7204 21	--	*Of stainless steel :*			
7204 21 10	---	Empty or discharged cartridges of all bores and sizes	kg.	5%	-
7204 21 90	---	Other	kg.	5%	-
7204 29	--	*Other :*			
7204 29 10	---	Empty or discharged cartridges of all bores and sizes	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
7204 29 20	---	Of high speed steel	kg.	5%	-
7204 29 90	---	Other	kg.	5%	-
7204 30 00	-	Waste and scrap of tinned iron or steel	kg.	5%	-
	-	*Other waste and scrap :*			
7204 41 00	--	Turnings, shavings, chips, millingwaste, saw dust, fillings, trimmingsandstampings, whether or not in bundles	kg.	5%	-
7204 49 00	--	Other	kg.	5%	-
7204 50 00	-	Remelting scrap ingots	kg.	5%	-
7205		**GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL**			
7205 10	-	*Granules :*			
	---	*Of iron :*			
7205 10 11	----	Shot and angular grit	kg.	5%	-
7205 10 12	----	Wire pellets	kg.	5%	-
7205 10 19	----	Other	kg.	5%	-
	---	*Of alloy steel :*			
7205 10 21	----	Shot and angular grit	kg.	5%	-
7205 10 22	----	Wire pellets	kg.	5%	-
7205 10 29	----	Other	kg.	5%	-
7205 10 90	---	Other	*kg.*	5%	-
	-	*Powders :*			
7205 21 00	--	Of alloy steel	kg.	5%	-
7205 29	--	*Other :*			
7205 29 10	---	Of iron	kg.	5%	-
7205 29 90	---	Other	kg.	5%	-
		II.—IRON AND NON-ALLOY STEEL			
7206		**IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 7203)**			
7206 10	-	*Ingots :*			
7206 10 10	---	Of iron	kg.	15%	-
7206 10 20	---	Of high carbon steel	kg.	15%	-
7206 10 90	---	Other	kg.	15%	-
7206 90	-	*Other :*			
	---	*Of iron :*			
7206 90 11	----	Puddled bars and pilings	kg.	15%	-
7206 90 12	----	Blocks, lumps and similar forms	kg.	15%	-
7206 90 19	----	Other	kg.	15%	-
	---	*Other :*			
7206 90 91	----	Puddled bars and pilings	kg.	15%	-
7206 90 92	----	Blocks, lumps and similar forms	kg.	15%	-
7206 90 99	----	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7207		**SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL**			
	-	*Containing by weight less than* 0.20*% of carbon :*			
7207 11	--	*Of rectangular (including square) cross-section, the width measuring less than twice the thickness :*			
7207 11 10	---	Electrical quality	kg.	15%	-
7207 11 20	---	Forgingquality	kg.	15%	-
7207 11 30	---	Seamless steel tube quality	kg.	15%	-
7207 11 90	---	Other	kg.	15%	-
7207 12	--	*Other, of rectangular (other than square) cross-section :*			
7207 12 10	---	Electrical quality	kg.	15%	-
7207 12 20	---	Forgingquality	kg.	15%	-
7207 12 30	---	Seamless steel tube quality	kg.	15%	-
7207 12 90	---	Other	kg.	15%	-
7207 19	--	*Other :*			
7207 19 10	---	Forged blanks of non-alloy steel	kg.	15%	-
7207 19 20	---	Mild steel billets	kg.	15%	-
7207 19 90	---	Other	kg.	15%	-
7207 20	-	*Containing by weight* 0.25*% or more of carbon :*			
7207 20 10	---	Forgingquality	kg.	15%	-
7207 20 20	---	Spring steel quality	kg.	15%	-
7207 20 30	---	Seamless steel tube quality	kg.	15%	-
7207 20 90	---	Other	kg.	15%	-
7208		**FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED**			
7208 10 00	-	In coils, not further worked than hot-rolled, with patterns in relief	kg.	15%	-
	-	*Other, in coils, not further worked than hot-rolled, pickled :*			
7208 25	--	*Of a thickness of 4.75 mm or more :*			
7208 25 10	---	Plates	kg.	15%	-
7208 25 20	---	Universal plates	kg.	15%	-
7208 25 30	---	Sheets	kg.	15%	-
7208 25 40	---	Strip	kg.	15%	-
7208 25 90	---	Other	kg.	15%	-
7208 26	--	*Of a thickness of* 3 *mm or more but less than* 4.75 *mm :*			
7208 26 10	---	Plates	kg.	15%	-
7208 26 20	---	Universal plates	kg.	15%	-
7208 26 30	---	Sheets	kg.	15%	-
7208 26 40	---	Strip	kg.	15%	-
7208 26 90	---	Other	kg.	15%	-
7208 27	--	*Of a thickness of less than* 3 *mm :*			

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(1)	(2)	(3)	(4)	(5)
7208 27 10	--- Plates	kg.	15%	-
7208 27 20	--- Universal plates	kg.	15%	-
7208 27 30	--- Sheets	kg.	15%	-
7208 27 40	--- Strip	kg.	15%	-
7208 27 90	--- Other	kg.	15%	-
	- *Other, in coils, not further worked than hot-rolled:*			
7208 36	-- *Of a thickness exceeding* 10 *mm :*			
7208 36 10	--- Plates	kg.	15%	-
7208 36 20	--- Universal plates	kg.	15%	-
7208 36 30	--- Sheets	kg.	15%	-
7208 36 40	--- Strip	kg.	15%	-
7208 36 90	--- Other	kg.	15%	-
7208 37	-- *Of a thickness of* 4.75 *mm or more but not exceeding* 10 *mm :*			
7208 37 10	--- Plates	kg.	15%	-
7208 37 20	--- Universal plates	kg.	15%	-
7208 37 30	--- Sheets	kg.	15%	-
7208 37 40	--- Strip	kg.	15%	-
7208 37 90	--- Other	kg.	15%	-
7208 38	-- *Of a thickness of* 3 *mm or more but less than* 4.75 *mm :*			
7208 38 10	--- Plates	kg.	15%	-
7208 38 20	--- Universal plates	kg.	15%	-
7208 38 30	--- Sheets	kg.	15%	-
7208 38 40	--- Strip	kg.	15%	-
7208 38 90	--- Other	kg.	15%	-
7208 39	-- *Of a thickness of less than* 3 *mm :*			
7208 39 10	--- Plates	kg.	15%	-
7208 39 20	--- Universal plates	kg.	15%	-
7208 39 30	--- Sheets	kg.	15%	-
7208 39 40	--- Strip	kg.	15%	-
7208 39 90	--- Other	kg.	15%	-
7208 40	- *Not in coils, not further worked than hot-rolled, with patterns in relief :*			
7208 40 10	--- Plates	kg.	15%	-
7208 40 20	--- Universal plates	kg.	15%	-
7208 40 30	--- Sheets	kg.	15%	-
7208 40 40	--- Strip	kg.	15%	-
7208 40 90	--- Other	kg.	15%	-
	- *Other, not in coils, not further worked than hot-rolled :*			
7208 51	-- *Of a thickness exceeding* 10 *mm :*			
7208 51 10	--- Plates	kg.	15%	-
7208 51 20	--- Universal plates	kg.	15%	-
7208 51 30	--- Sheets	kg.	15%	-
7208 51 40	--- Strip	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7208 51 90	---	Other	kg.	15%	-
7208 52	--	*Of a thickness of* 4.75 *mm or more but not exceeding* 10 *mm :*			
7208 52 10	---	Plates	kg.	15%	-
7208 52 20	---	Universal plates	kg.	15%	-
7208 52 30	---	Sheets	kg.	15%	-
7208 52 40	---	Strip	kg.	15%	-
7208 52 90	---	Other	kg.	15%	-
7208 53	--	*Of a thickness of* 3 *mm or more but less than* 4.75 *mm :*			
7208 53 10	---	Plates	kg.	15%	-
7208 53 20	---	Universal plates	kg.	15%	-
7208 53 30	---	Sheets	kg.	15%	-
7208 53 40	---	Strip	kg.	15%	-
7208 53 90	---	Other	kg.	15%	-
7208 54	--	*Of a thickness of less than* 3 *mm :*			
7208 54 10	---	Plates	kg.	15%	-
7208 54 20	---	Universal plates	kg.	15%	-
7208 54 30	---	Sheets	kg.	15%	-
7208 54 40	---	Strip	kg.	15%	-
7208 54 90	---	Other	kg.	15%	-
7208 90 00	-	Other	kg.	15%	-
7209		**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) :*			
7209 15	--	*Of a thickness of* 3 *mm or more :*			
7209 15 10	---	Plates	kg.	15%	-
7209 15 20	---	Sheets	kg.	15%	-
7209 15 30	---	Strip	kg.	15%	-
7209 15 90	---	Other	kg.	15%	-
7209 16	--	*Of a thickness exceeding* 1 *mm but less than* 3 *mm :*			
7209 16 10	---	Plates	kg.	15%	-
7209 16 20	---	Sheets	kg.	15%	-
7209 16 30	---	Strip	kg.	15%	-
7209 16 90	---	Other	kg.	15%	-
7209 17	--	*Of a thickness of 0.5 mm or more but not exceeding* 1 *mm :*			
7209 17 10	---	Plates	kg.	15%	-
7209 17 20	---	Sheets	kg.	15%	-
7209 17 30	---	Strip	kg.	15%	-
7209 17 90	---	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7209 18	--	*Of a thickness of less than* 0.5 *mm :*			
7209 18 10	---	Plates	kg.	15%	-
7209 18 20	---	Sheets	kg.	15%	-
7209 18 30	---	Strip	kg.	15%	-
7209 18 90	---	Other	kg.	15%	-
	-	*Not in coils, not further worked than cold-rolled (cold-reduced) :*			
7209 25	--	*Of a thickness of* 3 *mm or more :*			
7209 25 10	---	Plates	kg.	15%	-
7209 25 20	---	Sheets	kg.	15%	-
7209 25 30	---	Strip	kg.	15%	-
7209 25 90	---	Other	kg.	15%	-
7209 26	--	*Of a thickness exceeding 1mm but less than 3 mm:*			
7209 26 10	---	Plates	kg.	15%	-
7209 26 20	---	Sheets	kg.	15%	-
7209 26 30	---	Strip	kg.	15%	-
7209 26 90	---	Other	kg.	15%	-
7209 27	--	*Of a thickness of* 0.5 *mm or more but not exceeding* 1 *mm :*			
7209 27 10	---	Plates	kg.	15%	-
7209 27 20	---	Sheets	kg.	15%	-
7209 27 30	---	Strip	kg.	15%	-
7209 27 90	---	Other	kg.	15%	-
7209 28	--	*Of a thickness of less than 0.5 mm :*			
7209 28 10	---	Plates	kg.	15%	-
7209 28 20	---	Sheets	kg.	15%	-
7209 28 30	---	Strip	kg.	15%	-
7209 28 90	---	Other	kg.	15%	-
7209 90 00	-	Other	kg.	15%	-
7210		**FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED**			
	-	*Plated or coated with tin :*			
7210 11	--	*Of a thickness of* 0.5 *mm or more :*			
7210 11 10	---	OTS/MR Type	kg.	15%	-
7210 11 90	---	Other	kg.	15%	-
7210 12	--	*Of a thickness of less than 0.5 mm:*			
7210 12 10	---	OTS/MR Type	kg.	*27.5%	-
7210 12 90	---	Other	kg.	*27.5%	-
7210 20 00	-	Plated or coated with lead, including terne-plate	kg.	15%	-
7210 30	-	*Electrolytically plated or coated with zinc :*			
7210 30 10	---	Corrugated	kg.	15%	-
	---	*Other:*			
7210 30 91	----	Galvannealed	kg.	15%	-
7210 30 99	----	Other	kg.	15%	-
	-	*Otherwise plated or coated with zinc :*			
7210 41 00	--	Corrugated	kg.	15%	-
7210 49	--	*Other:*			
7210 49 10	---	Galvannealed	kg.	15%	-
7210 49 90	---	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7210 50 00	-	Plated or coated with chromium oxides or with chromium and chromium oxides	kg.	15%	-
	-	*Plated or coated with aluminium :*			
7210 61 00	--	Plated or coated with aluminium-zinc alloys	kg.	15%	-
7210 69 00	--	Other	kg.	15%	-
7210 70 00	-	Painted, varnished or coated with plastics	kg.	15%	-
7210 90	-	*Other :*			
7210 90 10	---	Lacquered	kg.	15%	-
7210 90 90	---	Other	kg.	15%	-
7211		**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 :*			
7211 13 00	--	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg.	15%	-
7211 14	--	*Other, of a thickness of* 4.75 *mm or more :*			
7211 14 10	---	Flats	kg.	15%	-
7211 14 20	---	Universal plates	kg.	15%	-
7211 14 30	---	Hoops	kg.	15%	-
7211 14 40	---	Sheets	kg.	15%	-
7211 14 50	---	Strip	kg.	15%	-
7211 14 60	---	Skelp	kg.	15%	-
7211 14 90	---	Other	kg.	15%	-
7211 19	--	*Other :*			
7211 19 10	---	Flats	kg.	15%	-
7211 19 20	---	Universal plates	kg.	15%	-
7211 19 30	---	Hoops	kg.	15%	-
7211 19 40	---	Sheets	kg.	15%	-
7211 19 50	---	Strip	kg.	15%	-
7211 19 60	---	Skelp	kg.	15%	-
7211 19 90	---	Other	kg.	15%	-
	-	*Not further worked than cold-rolled (cold-reduced) :*			
7211 23	--	*Containing by weight less than* 0.25*% of carbon:*			
7211 23 10	---	Flats	kg.	15%	-
7211 23 20	---	Universal plates	kg.	15%	-
7211 23 30	---	Hoops	kg.	15%	-
7211 23 40	---	Sheets	kg.	15%	-
7211 23 50	---	Strip	kg.	15%	-
7211 23 90	---	Other	kg.	15%	-
7211 29	--	*Other :*			
7211 29 10	---	Flats	kg.	15%	-
7211 29 20	---	Universal plates	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7211 29 30	---	Hoops	kg.	15%	-
7211 29 40	---	Sheets	kg.	15%	-
7211 29 50	---	Strip	kg.	15%	-
7211 29 60	---	Skelp	kg.	15%	-
7211 29 90	---	Other	kg.	15%	-
7211 90	-	*Other :*			
	---	*Universal plates :*			
7211 90 11	----	Of boiler quality	kg.	15%	-
7211 90 12	----	Of high tensile quality	kg.	15%	-
7211 90 13	----	Of ship buildingquality	kg.	15%	-
7211 90 90	---	Other	kg.	15%	-
7212		**FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED**			
7212 10	-	*Plated or coated with tin :*			
7212 10 10	---	OTS or MR type	kg.	15%	-
7212 10 90	---	Other	kg.	15%	-
7212 20	-	*Electrolytically plated or coated with zinc :*			
7212 20 10	---	Corrugated	kg.	15%	-
	---	*Other:*			
7212 20 91	----	Galvannealed	kg.	15%	-
7512 20 99	----	Other	kg.	15%	-
7212 30	-	*Otherwise plated or coated with zinc :*			
7212 30 10	---	Corrugated	kg.	15%	-
	---	*Other:*			
7212 30 91	----	Galvannealed	kg.	15%	-
7212 30 99	----	Other	kg.	15%	-
7212 40 00	-	Painted, varnished or coated with plastics	kg.	15%	-
7212 50	-	*Otherwise plated or coated :*			
7212 50 10	---	Plated or coated with lead	kg.	15%	-
7212 50 20	---	Lacquered	kg.	15%	-
7212 50 30	---	plated or coated with aluminium	kg.	15%	-
7212 50 40	---	plated or coated with aluminium-zinc alloys	kg.	15%	-
7212 50 90	---	Other	kg.	15%	-
7212 60 00	-	Clad	kg.	15%	-
7213		**BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL**			
7213 10	-	*Containing indentations, ribs, grooves or other deformations produced during the rolling process :*			
7213 10 10	---	Of free cutting steel	kg.	15%	-
7213 10 90	---	Other	kg.	15%	-
7213 20	-	*Other, of free-cutting steel :*			
7213 20 10	---	Electrode quality	kg.	15%	-
7213 20 20	---	Cold heading quality	kg.	15%	-
7213 20 90	---	Other	kg.	15%	-
	-	*Other :*			
7213 91	--	*Of circular cross-section measuring less than 14 mm in diameter :*			
7213 91 10	---	Electrode quality	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7213 91 20	---	Cold heading quality	kg.	15%	-
7213 91 90	---	Other	kg.	15%	-
7213 99	--	*Other :*			
7213 99 10	---	Electrode quality	kg.	15%	-
7213 99 20	---	Cold heading quality	kg.	15%	-
7213 99 90	---	Other	kg.	15%	-
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 10	-	*Forged :*			
7214 10 10	---	Spring steel quality	kg.	15%	-
7214 10 90	---	Other	kg.	15%	-
7214 20	-	*Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :*			
7214 20 10	---	Spring steel quality	kg.	15%	-
7214 20 90	---	Other	kg.	15%	-
7214 30 00	-	Other, of free cutting steel	kg.	15%	-
	-	*Other :*			
7214 91	--	*Of rectangular (other than square) cross-section :*			
7214 91 10	---	Mild steel bright bar	kg.	15%	-
7214 91 90	---	Other	kg.	15%	-
7214 99	--	*Other :*			
7214 99 10	---	Of spring steel quality	kg.	15%	-
7214 99 90	---	Other	kg.	15%	-
7215		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL			
7215 10 00	-	Of free-cutting steel, not further worked than cold-formed or cold-finished	kg.	15%	-
7215 50	-	*Other, not further worked than cold-formed or cold-finished :*			
7215 50 10	---	Mild steel bright bar	kg.	15%	-
7215 50 90	---	Other	kg.	15%	-
7215 90	-	*Other :*			
7215 90 10	---	Plated or coated with zinc	kg.	15%	-
7215 90 20	---	Plated or coated with other base metals	kg.	15%	-
7215 90 90	---	Other	kg.	15%	-
7216		**ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL**			
7216 10 00	-	U, I or H sections, not further worked than hot-rolled,hot-drawn or extruded, of a height of less	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
		than 80 mm			
	-	*L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than* 80 *mm :*			
7216 21 00	--	L sections	kg.	15%	-
7216 22 00	--	T sections	kg.	15%	-
	-	*U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of* 80 *mm or more :*			
7216 31 00	--	U sections	kg.	15%	-
7216 32 00	--	I sections	kg.	15%	-
7216 33 00	--	H sections	kg.	15%	-
7216 40 00	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg.	15%	-
7216 50 00	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg.	15%	-
	-	*Angles, shapes and sections, not further worked than cold-formed or cold-finished :*			
7216 61 00	--	Obtained from flat-rolled products	kg.	15%	-
7216 69 00	--	Other	kg.	15%	-
	-	*Other:*			
7216 91 00	--	Cold-formed or cold-finished from flat rolled products	kg.	15%	-
7216 99	--	*Other :*			
7216 99 10	---	Plated or coated with zinc	kg.	15%	-
7216 99 20	---	Plated or coated with base metals other than zinc	kg.	15%	-
7216 99 30	---	Slotted angles and slotted channels	kg.	15%	-
7216 99 40	---	Forged	kg.	15%	-
7216 99 90	---	Other	kg.	15%	-
7217		**WIRE OF IRON OR NON-ALLOY STEEL**			
7217 10	-	*Not plated or coated, whether or not polished :*			
7217 10 10	---	Of a thickness of 18 SWG and below	kg.	15%	-
7217 10 20	---	Of a thickness above 18 SWG but up to 26 SWG	kg.	15%	-
7217 10 30	---	Of a thickness above 26 SWG	kg.	15%	-
7217 20	-	*Plated or coated with zinc :*			
7217 20 10	---	Of a thickness of 18 SWG and below	kg.	15%	-
7217 20 20	---	Of a thickness above 18 SWG but up to 26 SWG	kg.	15%	-
7217 20 30	---	Of a thickness above 26 SWG	kg.	15%	-
7217 30	-	*Plated or coated with other base metals :*			
7217 30 10	---	Of a thickness of 18 SWG and below	kg.	15%	-
7217 30 20	---	Of a thickness above 18 SWG but up to 26 SWG	kg.	15%	-
7217 30 30	---	Of a thickness above 26 SWG	kg.	15%	-
7217 90	-	*Other :*			

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(1)		(2)	(3)	(4)	(5)
	---	*Shaped and profiled wire :*			
7217 90 11	----	Of cross section – half round	kg.	15%	-
7217 90 12	----	Of cross section – flat and rectangular	kg.	15%	-
7217 90 13	----	Of cross section – ‗z' shaped	kg.	15%	-
7217 90 19	----	Of cross section – other shapes	kg.	15%	-
	---	*Other :*			
7217 90 91	----	High tensile quality	kg.	15%	-
7217 90 92	----	Electrode quality	kg.	15%	-
7217 90 93	----	Electric resistance wire (includingelectric resistance heating wire)	kg.	15%	-
7217 90 99	----	Other	kg.	15%	-
		III.—STAINLESS STEEL			
7218		**STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL**			
7218 10 00	-	Ingots and other primary forms	kg.	15%	-
	-	*Other :*			
7218 91 00	--	Of rectangular (other than square) cross-section	kg.	15%	-
7218 99	--	*Other :*			
7218 99 10	---	Billets	kg.	15%	-
7218 99 90	---	Other	kg.	15%	-
7219		**FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE**			
	-	*Not further worked than hot-rolled, in coils :*			
7219 11	--	*Of a thickness exceeding* 10 *mm :*			
	---	*Chromium type :*			
7219 11 11	----	Not exceeding 14 mm	kg.	15%	-
7219 11 12	----	Exceeding 14 mm	kg.	15%	-
7219 11 90	---	Other	kg.	15%	-
7219 12 00	--	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg.	*22.5%	-
7219 13 00	--	Of a thickness of 3 mm or more but less than 4.75 mm	kg.	*22.5%	-
7219 14 00	--	Of a thickness of less than 3 mm	kg.	15%	-
	-	*Not further worked than hot-rolled, not in coils :*			
7219 21	--	*Of a thickness exceeding* 10 *mm :*			
	---	*Universal plates of stainless steel or heat resisting steel and chromium type :*			
7219 21 11	----	Not exceeding 14 mm	kg.	15%	-
7219 21 12	----	Exceeding 14 mm	kg.	15%	-
	---	*Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type:*			

*Amended by Notn. No. 48/18

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(1)		(2)	(3)	(4)	(5)
7219 21 21	----	Not exceeding 14 mm	kg.	15%	-
7219 21 22	----	Exceeding 14 mm	kg.	15%	-
	---	*Other chromium type :*			
7219 21 31	----	Not exceeding 14 mm	kg.	15%	-
7219 21 32	----	Exceeding 14 mm	kg.	15%	-
	---	*Other nickel chromium austenitic type :*			
7219 21 41	----	Not exceeding 14 mm	kg.	15%	-
7219 21 42	----	Exceeding 14 mm	kg.	15%	-
7219 21 90	---	Other	kg.	*22.5%	-
7219 22	--	*Of a thickness of* 4.75 *mm or more but not exceeding* 10 *mm :*			
	---	*Universal plates of stainless steel or heat resisting steel :*			
7219 22 11	----	Chromium type	kg.	15%	-
7219 22 12	----	Nickel chromium austenitic type	kg.	15%	-
7219 22 19	----	Other	kg.	15%	-
	---	*Other :*			
7219 22 91	----	Chromium type	kg.	15%	-
7219 22 92	----	Nickel chromium austenitic type	kg.	15%	-
7219 22 99	----	Other	kg.	15%	-
7219 23	--	*Of a thickness of* 3 *mm or more but less than* 4.75 *mm :*			
7219 23 10	---	Chromium type	kg.	15%	-
7219 23 20	---	Nickel chromium austenitic type	kg.	15%	-
7219 23 90	---	Other	kg.	15%	-
7219 24	--	*Of a thickness of less than* 3 *mm :*			
	---	*Chromium type, of a thickness :*			
7219 24 11	----	Below 0.35 mm	kg.	15%	-
7219 24 12	----	0.35 mm and above but below 0.56 mm	kg.	15%	-
7219 24 13	----	0.56 mm and above but below 0.90 mm	kg.	15%	-
7219 24 19	----	Other	kg.	15%	-
	---	*Nickel chromium austenitic type, of a thickness :*			
7219 24 21	----	Below 0.35 mm	kg.	15%	-
7219 24 22	----	0.35 mm and above but below 0.56 mm	kg.	15%	-
7219 24 23	----	0.56 mm and above but below 0.90 mm	kg.	15%	-
7219 24 29	----	Other	kg.	15%	-
7219 24 90	---	Other	kg.	15%	-
	-	*Not further worked than cold-rolled (cold reduced) :*			
7219 31	--	*Of a thickness of 4.75 mm or more :*			
	---	*Chromium type :*			
7219 31 11	----	Not exceeding 14 mm	kg.	15%	-
7219 31 12	----	Exceeding 14 mm	kg.	15%	-
	---	*Nickel chromium austenitic type :*			
7219 31 21	----	Not exceeding 14 mm	kg.	15%	-
7219 31 22	----	Exceeding 14 mm	kg.	15%	-

*Amended by Notn. No. 48/18

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(1)	(2)	(3)	(4)	(5)
7219 31 90	--- Other	kg.	15%	-
7219 32	-- *Of a thickness of* 3 *mm or more but less than* 4.75 *mm :*			
7219 32 10	--- Chromium type	kg.	15%	-
7219 32 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 32 90	--- Other	kg.	15%	-
7219 33	-- *Of a thickness exceeding* 1 *mm but less than* 3 *mm :*			
7219 33 10	--- *Chromium type*	*kg.*	15%	-
7219 33 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 33 90	--- Other	kg.	15%	-
7219 34	-- *Of a thickness of* 0.5 *mm or more but not exceeding* 1 *mm :*			
7219 34 10	--- Chromium type	kg.	15%	-
7219 34 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 34 90	--- Other	kg.	15%	-
7219 35	-- *Of a thickness of less than* 0.5 *mm :*			
7219 35 10	--- Chromium type	kg.	15%	-
7219 35 20	--- Nickel chromium austenitic type	kg.	15%	-
7219 35 90	--- Other	kg.	15%	-
7219 90	- *Other :*			
	--- *Sheets and plates :*			
7219 90 11	---- Thickness more than 4.75 mm	kg.	15%	-
7219 90 12	---- Thickness 3 mm to 4.75 mm	kg.	15%	-
7219 90 13	---- Thickness less than 3 mm	kg.	15%	-
7219 90 90	--- Other	kg.	*22.5%	-
7220	**FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM**			
	- *Not further worked than hot-rolled :*			
7220 11	-- *Of a thickness of 4.75 mm or more :*			
7220 11 10	--- Skelp for pipes and tubes	kg.	15%	-
	--- *Strips for pipes and tubes (other than skelp) :*			
7220 11 21	---- Chromium type	kg.	15%	-
7220 11 22	---- Nickel chromium austenitic type	kg.	15%	-
7220 11 29	---- Other	kg.	15%	-
7220 11 90	--- Other	kg.	15%	-
7220 12	-- *Of a thickness of less than* 4.75 *mm :*			
7220 12 10	--- Skelp for pipes and tubes	kg.	15%	-
	--- *Strips for pipes and tubes (other than skelp) :*			
7220 12 21	---- Chromium type	kg.	15%	-
7220 12 22	---- Nickel chromium austenitic type	kg.	15%	-
7220 12 29	---- Other	kg.	15%	-
7220 12 90	--- Other	kg.	15%	-
7220 20	- *Not further worked than cold-rolled (cold- reduced) :*			
7220 20 10	--- Skelp for pipes and tubes	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
	---	*Strips for pipes and tubes (other than skelp) :*			
7220 20 21	----	Chromium type	kg.	15%	-
7220 20 22	----	Nickel chromium austenitic type	kg.	15%	-
7220 20 29	----	Other	kg.	15%	-
7220 20 90	---	Other	kg.	15%	-
7220 90	-	*Other :*			
7220 90 10	---	Skelp (strips for pipes and tubes)	kg.	15%	-
	---	*Strips for pipes and tubes (other than skelp) :*			
7220 90 21	----	Chromium type	kg.	15%	-
7220 90 22	----	Nickel chromium austenitic type	kg.	15%	-
7220 90 29	----	Other	kg.	15%	-
7220 90 90	---	Other	kg.	15%	-
7221		**BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL**			
722100	-	*Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel :*			
	---	*Bright bars :*			
7221 00 11	----	Chromium type	kg.	15%	-
7221 00 12	----	Nickel chromium austenitic type	kg.	15%	-
7221 00 19	----	Other	kg.	15%	-
7221 00 90	---	Other	kg.	15%	-
7222		**OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL**			
	-	*Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :*			
7222 11	--	*Of circular cross section :*			
	---	*Bright bars :*			
7222 11 11	----	Chromium type	kg.	15%	-
7222 11 12	----	Nickel chromium austenitic type	kg.	15%	-
7222 11 19	----	Other	kg.	15%	-
	---	*Other :*			
7222 11 91	----	Chromium type	kg.	15%	-
7222 11 92	----	Nickel chromium austenitic type	kg.	15%	-
7222 11 99	----	Other	kg.	15%	-
7222 19	--	*Other :*			
	---	*Bright bars :*			
7222 19 11	----	Chromium type	kg.	15%	-
7222 19 12	----	Nickel chromium austenitic type	kg.	15%	-
7222 19 19	----	Other	kg.	15%	-
	---	*Other :*			
7222 19 91	----	Chromium type	kg.	15%	-
7222 19 92	----	Nickel chromium austenitic type	kg.	15%	-
7222 19 99	----	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7222 20	-	*Bars and rods, not further worked than cold-formed or cold-finished :*			
	---	*Bright bars :*			
7222 20 11	----	Chromium type	kg.	15%	-
7222 20 12	----	Nickel chromium austenitic type	kg.	15%	-
7222 20 19	----	Other	kg.	15%	-
	---	Other :			
7222 20 91	----	Chromium type	kg.	15%	-
7222 20 92	----	Nickel chromium austenitic type	kg.	15%	-
7222 20 99	----	Other	kg.	15%	-
7222 30	-	*Other bars and rods :*			
	---	*Bright bars :*			
7222 30 11	----	Chromium type	kg.	15%	-
7222 30 12	----	Nickel chromium austenitic type	kg.	15%	-
7222 30 19	----	Other	kg.	15%	-
	---	*Other :*			
7222 30 91	----	Chromium type	kg.	15%	-
7222 30 92	----	Nickel chromium austenitic type	kg.	15%	-
7222 30 99	----	Other	kg.	15%	-
7222 40	-	*Angles, shapes and sections :*			
7222 40 10	---	Of thickness of 80 mm and above	kg.	15%	-
7222 40 20	---	Of below 80 mm	kg.	15%	-
7223		WIRE OF STAINLESS STEEL			
7223 00	-	*Wire of stainless steel :*			
7223 00 10	---	Electrode quality	kg.	15%	-
	---	*Other :*			
7223 00 91	----	Of thickness of above 1.5 mm	kg.	15%	-
7223 00 92	----	Of thickness of 0.46 mm and above but not exceeding 1.5 mm	kg.	15%	-
7223 00 99	----	Of thickness of below 0.46 mm	kg.	15%	-
		IV.—OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
7224		**OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL**			
7224 10 00	-	Ingots and other primary forms	kg.	15%	-
7224 90	-	*Other :*			
7224 90 10	---	Of tool steel quality	kg.	15%	-
7224 90 20	---	Of die steel quality	kg.	15%	-
7224 90 30	---	Of cobalt bearing high speed steel quality	kg.	15%	-
7224 90 40	---	Forged blanks of alloy steel	kg.	15%	-
	---	*Other :*			

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(1)		(2)	(3)	(4)	(5)
7224 90 91	----	Billets	kg.	15%	-
7224 90 99	----	Other	kg.	15%	-
7225		**FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE**			
	-	*Of silicon-electrical steel :*			
7225 11 00	--	Grain-oriented	kg.	*20%	-
7225 19	--	Other			
7225 19 10	---	Hot rolled	kg.	15%	-
7225 19 20	---	Cold rolled	kg.	15%	-
7225 19 90	---	Other	kg.	15%	-
7225 30	-	*Other, not further worked than hot-rolled, in coils :*			
7225 30 10	---	Of spring steel quality	kg.	15%	-
7225 30 90	---	Other	kg.	15%	-
7225 40	-	*Other, not further worked than hot-rolled, not in coils :*			
	---	*Of a thickness of above* 4.75 *mm :*			
7225 40 11	----	Boiler quality	kg.	15%	-
7225 40 12	----	Pressure vessel quality	kg.	15%	-
7225 40 13	----	High tensile quality	kg.	15%	-
7225 40 19	----	Other	kg.	15%	-
7225 40 20	---	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	15%	-
7225 40 30	---	Of a thickness of below 3 mm	kg.	15%	-
7225 50	-	*Other, not further worked than cold-rolled (cold-reduced) :*			
7225 50 10	---	Of a thickness of less than 3 mm	kg.	15%	-
7225 50 20	---	Of a thickness of 3 mm to 4.75 mm	kg.	15%	-
7225 50 30	---	Of a thickness of above 4.75 mm	kg.	15%	-
	-	*Other :*			
7225 91	--	*Electrolytically plated or coated with zinc:*			
7225 91 10	---	Galvannealed	kg.	15%	-
7225 91 90	---	Other	kg.	15%	-
7225 92	--	*Otherwise plated or coated with zinc:*			
7225 92 10	---	Galvannealed	kg.	15%	-
7225 92 90	---	Other	kg.	15%	-
7225 99	--	*Other:*			
7225 99 10	---	plated or coated with aluminium	kg.	15%	-
7225 99 20	---	plated or coated with aluminium-zinc alloys	kg.	15%	-
7225 99 30	---	painted, coloured or coated with plastics	kg.	15%	-
7225 99 90	---	Other	kg.	15%	-
7226		**FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM**			
	-	*Of silicon-electrical steel :*			
7226 11 00	--	Grain-oriented	kg.	15%	-
7226 19	--	Other			
7226 19 10	---	Hot rolled	kg.	15%	-
7226 19 20	---	Cold rolled	kg.	15%	-
7226 19 90	---	Other	kg.	15%	-
7226 20	-	*Of high speed steel :*			
	---	*Hot-rolled :*			
7226 20 11	----	In coils	kg.	15%	-
7226 20 12	----	Other	kg.	15%	-

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(1)	(2)	(3)	(4)	(5)
	--- *Cold-rolled :*			
7226 20 21	---- In coils	kg.	15%	-
7226 20 22	---- Other	kg.	15%	-
7226 20 30	--- Hoops and strips	kg.	15%	-
	- *Other:*			
7226 91	-- *Not further worked than hot-rolled :*			
7226 91 10	--- Of a thickness of below 3 mm	kg.	15%	-
7226 91 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	15%	-
7226 91 30	--- High tensile quality of a thickness of above 4.75 mm	kg.	15%	-
7226 91 90	--- Other	kg.	15%	-
7226 92	-- *Not further worked than cold-rolled (cold- reduced) :*			
7226 92 10	--- Of a thickness of below 3 mm	kg.	15%	-
7226 92 20	--- Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg.	15%	-
7226 92 30	--- Of a thickness of above 4.75 mm	kg.	15%	-
7226 99	-- *Other :*			
7226 99 10	--- Of a thickness of above 4.75 mm	kg.	15%	-
7226 99 20	--- Of a thickness of above 3 mm and but not exceeding 4.75 mm	kg.	15%	-
7226 99 30	--- Of a thickness of below 3 mm	kg.	15%	-
7226 99 40	--- Skelp (strips for pipes and tubes)	kg.	15%	-
	--- *Hoops and strips :*			
7226 99 51	---- Hot rolled	kg.	15%	-
7226 99 52	---- Cold rolled	kg.	15%	-
7226 99 53	---- Of spring steel, other than skelp	kg.	15%	-
7226 99 60	--- Skelps and strips for razor blades and saw blades	kg.	15%	-
	--- *plated or coated with zinc:*			
7226 99 71	---- plain and corrugated	kg.	15%	-
7226 99 72	---- electrolytically, plain and corrugated	kg.	15%	-
7226 99 73	---- Galvannealed	kg.	15%	-
7226 99 79	---- Other	kg.	15%	-
	--- *Otherwise coated or plated:*			
7226 99 81	---- with aluminium	kg.	15%	-
7226 99 82	---- with aluminium-zinc alloys	kg.	15%	-
7226 99 83	---- painted, coloured or coated with plastics	kg.	15%	-
7226 99 89	---- Other	kg.	15%	-
7226 99 90	--- Other	kg.	15%	-
7227	**BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL**			
7227 10 00	- Of high speed steel	kg.	15%	-
7227 20 00	- Of silico-manganese steel	kg.	15%	-
7227 90	- *Other :*			
7227 90 10	--- Valve spring steel quality	kg.	15%	-
7227 90 20	--- Other spring steel quality	kg.	15%	-
7227 90 30	--- Ball bearing quality	kg.	15%	-
7227 90 40	--- Cold heading quality	kg.	15%	-
7227 90 50	--- Lead-free cutting quality	kg.	15%	-
7227 90 60	--- Sulphur free cutting quality	kg.	15%	-

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7227 90 90	---	Other	kg.	15%	-
7228		**OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL**			
7228 10	-	*Bars and rods, of high speed steel :*			
7228 10 10	---	Bright bars	kg.	15%	-
7228 10 90	---	Other	kg.	15%	-
7228 20 00	-	Bars and rods, of silico-manganese steel	kg.	15%	-
7228 30	-	*Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :*			
	---	*Bright bars :*			
7228 30 11	----	Of alloy tool steel	kg.	15%	-
7228 30 19	----	Other	kg.	15%	-
	---	*Other :*			
7228 30 21	----	Lead bearing steel	kg.	15%	-
7228 30 22	----	Spring steel	kg.	15%	-
7228 30 23	----	Sulphur bearing steel	kg.	15%	-
7228 30 24	----	Tool and die steel	kg.	15%	-
7228 30 29	----	Other	kg.	15%	-
7228 40 00	-	Other bars and rods, not further worked than forged	kg.	15%	-
7228 50	-	*Other bars and rods, not further worked than cold-formed or cold-finished :*			
7228 50 10	---	Of engine valves and cold heading steel	kg.	15%	-
7228 50 90	---	Other	kg.	15%	-
7228 60	-	*Other bars and rods :*			
	---	*Bright bars :*			
7228 60 11	----	Of alloy tool steel	kg.	15%	-
7228 60 12	----	Other	kg.	15%	-
	---	*Other :*			
7228 60 91	----	Lead bearing steel	kg.	15%	-
7228 60 92	----	Spring steel	kg.	15%	-
7228 60 93	----	Sulphur bearing steel	kg.	15%	-
7228 60 94	----	Tool and die steel	kg.	15%	-
7228 60 99	----	Other	kg.	15%	-
7228 70	-	*Angles, shapes and sections :*			
	---	*Not further worked than hot-rolled, hot-drawn or extruded :*			
7228 70 11	----	Of 80 mm or more	kg.	15%	-
7228 70 12	----	Of less than 80 mm	kg.	15%	-
	---	*Not further worked than cold-formed or cold-finished :*			
7228 70 21	----	Of 80 mm or more	kg.	15%	-
7228 70 22	----	Of less than 80 mm	kg.	15%	-
7228 80	-	*Hollow drill bars and rods :*			
7228 80 10	---	Of alloy steel	kg.	15%	-
7228 80 20	---	Of non alloy steel, forged	kg.	15%	-
7228 80 90	---	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7229		**WIRE OF OTHER ALLOY STEEL**			
7229 20 00	-	Of silico-manganese steel	kg.	15%	-
7229 90	-	*Other :*			
	---	*Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated :*			
7229 90 11	----	Tinned wire	kg.	15%	-
7229 90 12	----	Bronze coated wire	kg.	15%	-
7229 90 13	----	Trapezoidal wire	kg.	15%	-
7229 90 14	----	Half round wire	kg.	15%	-
7229 90 15	----	Crimped wire	kg.	15%	-
7229 90 16	----	Copper coated wire	kg.	15%	-
	---	*Electrode quality, wire rope quality and ACSR quality not insulated :*			
7229 90 21	----	Electrode quality	kg.	15%	-
7229 90 22	----	Wire rope quality	kg.	15%	-
7229 90 23	----	ACSR quality	kg.	15%	-
	---	*Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated :*			
7229 90 31	----	Wire (excluding wire type lead)	kg.	15%	-
7229 90 32	----	Spring wire	kg.	15%	-
7229 90 33	----	High tensile wire	kg.	15%	-
7229 90 34	----	Hardened and tempered wire	kg.	15%	-
7229 90 40	---	Other wire	kg.	15%	-
	---	Shaped and profiled wires of cross-section :			
7229 90 51	----	Half round	kg.	15%	-
7229 90 52	----	Flat and rectangular	kg.	15%	-
7229 90 53	----	‗L' shape	kg.	15%	-
7229 90 54	----	‗Z' shape	kg.	15%	-
7229 90 59	----	Other	kg.	15%	-
7229 90 60	---	Electric resistance wire (includingelectric resistance heatingwire)	kg.	15%	-
7229 90 70	---	Crimped wire	kg.	15%	-
7229 90 90	---	Other	kg.	15%	-

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CHAPTER 73
Articles of iron or steel

NOTES :

1. In this Chapter, the expression –cast iron‖ applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

2. In this Chapter, the word –wire‖ means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
7301		**SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL**			
7301 10 00	-	Sheet piling	kg.	15%	-
7301 20	-	*Angles, shapes and sections :*			
7301 20 10	---	Steel slotted angles	kg.	15%	-
7301 20 90	---	Other	kg.	15%	-
7302		**RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH- PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS**			
7302 10	-	*Rails :*			
	---	*For railways:*			
7302 10 11	----	Head hardened rails	kg.	15%	-
7302 10 12	----	Asymmetric rails with end forging	kg.	15%	-
7302 10 13	----	Asymmetric rails without end forging	kg.	15%	-
7302 10 14	----	Other than asymmetric rails and head hardened rails	kg.	15%	-
7302 10 19	----	Other	kg.	15%	-
7302 10 20	---	For tramways	kg.	15%	-
7302 10 90	---	Other	kg.	15%	-
7302 30 00	-	Switch blades, crossing frogs, point rods and other crossing pieces	kg.	15%	-
7302 40 00	-	Fish-plates and sole plates	kg.	15%	-
7302 90	-	*Other :*			
7302 90 10	---	Material for jointing or fixing rails	kg.	15%	-
7302 90 90	---	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7303		**TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON**			
7303 00	-	*Tubes, pipes and hollow profiles, of cast iron:*			
7303 00 10	---	Rain water pipe	kg.	15%	-
7303 00 20	---	Soilpipe	kg.	15%	-
7303 00 30	---	Spun pipe	kg.	15%	-
7303 00 90	---	Other	kg.	15%	-
7304		**TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL**			
	-	*Line pipe of a kind used for* oil and gas pipelines:			
7304 11	--	Of stainless steel:			
7304 11 10	---	Tubes and pipes	kg.	15%	-
7304 11 20	---	Blanks for tubes and pipes	kg.	15%	-
7304 11 90	---	Other	kg.	15%	-
7304 19	--	Other:			
7304 19 10	---	Tubes and pipes	kg.	15%	-
7304 19 20	---	Blanks for tubes and pipes	kg.	15%	-
7304 19 90	---	Other	kg.	15%	-
	-	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304 22 00	--	Drill pipe of stainless steel	kg.	15%	-
7304 23	--	Other drill pipe:			
7304 23 10	---	Of iron	kg.	15%	-
7304 23 90	---	Other	kg.	15%	-
7304 24 00	--	Other, of stainless steel	kg.	15%	-
7304 29	--	Other:			
7304 29 10	---	Of iron	kg.	15%	-
7304 29 90	---	Other	kg.	15%	-
	-	*Other, of circular cross-section, of iron or non-alloy steel:*			
7304 31	---	Cold-drawn or cold-rolled (cold-reduced):			
	---	Up to 114.3 mm outer diameter:			
7304 31 11	----	Of iron	kg.	15%	-
7304 31 19	----	Other	kg.	15%	-
	---	*Above 114.3 mm but up to 219.1 mm outer diameter*			
7304 31 21	---	Of iron	kg.	15%	-
730431 29	---	Other	kg.	15%	-
	---	Above 219.1 mm diameter:			
7304 31 31	----	Of iron	kg.	15%	-
7304 31 39	----	Other	kg.	15%	-
7304 39	--	*Other:*			
	---	*Up to 114.3 mm outer diameter:*			
7304 39 11	----	Of iron	kg.	15%	-
7304 39 19	----	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
	---	Above 114.3 mm but up to 219.1 mm outer diameters:			
7304 39 21	----	Of iron	kg.	15%	-
7304 39 29	----	Other	kg.	15%	-
	---	Above 219.1 mm diameter:			
7304 39 31	----	Of iron	kg.	15%	-
7304 39 39	----	Other	kg.	15%	-
	-	Other, of circular cross section, of stainless steel:			
7304 41 00	--	Cold-drawn or cold-rolled (cold-reduced)	kg.	15%	-
7304 49 00	--	Other	kg.	15%	-
	-	Other, of circular cross section, of alloy steel:			
7304 51	---	Cold-drawn or cold rolled (cold-reduced):			
7304 51 10	---	Up to 114.3 mm diameter	kg.	15%	-
7304 51 20	---	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	15%	-
7304 51 30	---	Above 219.1 mm outer diameter	kg.	15%	-
7304 59	--	Other:			
7304 59 10	---	Up to 114.3 mm diameter	kg.	15%	-
7304 59 20	---	Above 114.3 mm but up to 219.1 mm outer diameter	kg.	15%	-
7304 59 30	---	Above 219.1 mm outer diameter	kg.	15%	-
7304 90 00	---	Other	kg.	15%	-
7305		**OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL**			
	-	*Line pipe of a kind used for oil or gas pipelines :*			
7305 11	--	*Longitudinally submerged arc welded :*			
	---	*Galvanised pipes :*			
7305 11 11	----	Of iron	kg.	15%	-
7305 11 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes :*			
7305 11 21	----	Of iron	kg.	15%	-
7305 11 29	----	Other	kg.	15%	-
7305 12	--	*Other, longitudinally welded :*			
	---	*Galvanised pipes :*			
7305 12 11	----	Of iron	kg.	15%	-
7305 12 19	----	Other	kg.	15%	-
	---	*Non-galvanised pipes :*			
7305 12 21	----	Of iron	kg.	15%	-
7305 12 29	----	Other	kg.	15%	-
7305 19	--	*Other:*			
	---	*Galvanised pipes :*			
7305 19 11	----	Of iron	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7305 19 19	----	Other	kg.	15%	-
	---	*Non-galvanised (black) pipes :*			
7305 19 21	----	Of iron	kg.	15%	-
7305 19 29	----	Other	kg.	15%	-
7305 20	-	*Casing of a kind used in drilling for oil or gas :*			
7305 20 10	---	Of iron	kg.	15%	-
7305 20 90	---	Other	kg.	15%	-
	-	*Other, welded :*			
7305 31	--	*Longitudinally welded:*			
7305 31 10	---	Of iron	kg.	15%	-
7305 31 90	---	Other	kg.	15%	-
7305 39	--	*Other :*			
7305 39 10	---	Of iron	kg.	15%	-
7305 39 90	---	Other	kg.	15%	-
7305 90	-	*Other :*			
7305 90 10	---	High pressure hydroelectric conduits of steel	kg.	15%	-
	---	*ERW precision tubes :*			
7305 90 21	----	Of iron	kg.	15%	-
7305 90 29	----	Other	kg.	15%	-
	---	*Other :*			
7305 90 91	----	Of iron	kg.	15%	-
7305 90 99	----	Other	kg.	15%	-
7306		**OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL**			
	-	*Line pipe of a kind used for* oil or gas pipelines:			
7306 11 00	--	Welded ,of stainless steel	kg.	15%	-
7306 19	--	*Other:*			
	---	Galvanised pipes:			
7306 19 11	----	Of iron	kg.	15%	-
7306 19 19	----	Other	kg.	15%	-
	---	Non galvanised pipes:			
7306 19 21	----	Of iron	kg.	15%	-
7306 19 29	----	Other	kg.	15%	-
	-	Casing and tubing of a kind used in drilling for oil or gas:			
7306 21 00	--	Welded, of stainless steel	kg.	15%	-
7306 29	--	*Other:*			
7306 29 11	----	Of iron	kg.	15%	-
7306 29 19	----	Other	kg.	15%	-
7306 30	-	*Other, welded, of circular* cross-section, of iron or non-alloy steel:			
7306 30 10	----	Of iron	kg.	15%	-
7306 30 90	----	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7306 40 00	-	Other, welded, of circular cross- section, of stainless steel	kg.	15%	-
7306 50 00	-	Other, welded, of circular cross- section, of other alloy steel	kg.	15%	-
	-	*Other, welded, of non-circular* cross-section:			
7306 61 00	--	Of square or rectangular- cross- section	kg.	15%	-
7306 69 00	--	Of other non-circular cross- section	kg.	15%	-
7306 90	-	*Other:*			
	--	*ERW precision tubes:*			
7306 90 11	----	Of iron	kg.	15%	-
7306 90 19	----	Other	kg.	15%	-
7306 90 90	---	Other	kg.	15%	-
7307		**TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL**			
	-	*Cast fittings :*			
7307 11	--	*Of non-malleable cast iron :*			
7307 11 10	---	Sponge iron cast fittings	kg.	15%	-
7307 11 20	---	SG iron cast fittings	kg.	15%	-
7307 11 90	---	Other	kg.	15%	-
7307 19 00	--	Other	kg.	15%	-
	-	*Other, of stainless steel :*			
7307 21 00	--	Flanges	kg.	15%	-
7307 22 00	--	Threaded elbows, bends and sleeves	kg.	15%	-
7307 23 00	--	Butt welding fittings	kg.	15%	-
7307 29 00	--	Other	kg.	*25%	-
	-	*Other :*			
7307 91	--	*Flanges :*			
7307 91 10	---	Galvanised	kg.	15%	-
7307 91 90	---	Other	kg.	15%	-
7307 92	--	*Threaded elbows, bends and sleeves :*			
7307 92 10	---	Galvanised	kg.	15%	-
7307 92 90	---	Other	kg.	15%	-
7307 93	--	*Butt welding fittings :*			
7307 93 10	---	Galvanised	kg.	15%	-
7307 93 90	---	Other	kg.	15%	-
7307 99	--	*Other :*			
7307 99 10	---	Galvanised	kg.	15%	-
7307 99 90	---	Other	kg.	*25%	-
7308		**STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-**			

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(1)		(2)	(3)	(4)	(5)
		GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL			
7308 10 00	-	Bridges and bridge-sections	u	15%	-
7308 20	-	*Towers and lattice masts :*			
	---	*Towers, whether or not assembled :*			
7308 20 11	----	For transmission line	u	15%	-
7308 20 19	----	Other	u	15%	-
7308 20 20	---	Lattice masts	u	15%	-
7308 30 00	-	Doors, windows and their frames and thresholds for doors	u	15%	-
7308 40 00	-	Equipment for scaffolding, shuttering, propping or pit-propping	u	15%	-
7308 90	-	*Other :*			
7308 90 10	---	Beams, channels, pillars and girders prepared for use in structures	u	15%	-
7308 90 20	---	Drop rods	u	15%	-
7308 90 30	---	Hatchway, rails and bulkheads for ships or boats and parts of hull	u	15%	-
7308 90 40	---	Galvanised tension bars	u	15%	-
7308 90 50	---	Structures and super structures for mining	u	15%	-
7308 90 60	---	Truss rods	u	15%	-
7308 90 70	---	Tubular steel poles for electric transmission and distribution lines	u	15%	-
7308 90 90	---	Other	u	*25%	-
7309		**RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT**			
7309 00	-	*Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :*			
7309 00 10	---	Galvanized iron tanks	kg.	15%	-
7309 00 20	---	Galvanized iron barrels and drums	kg.	15%	-

*Amended by Notn. No. 48/18

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(1)		(2)	(3)	(4)	(5)
7309 00 30	---	Pressed steel tanks	kg.	15%	-
7309 00 40	---	Pressure vessels	kg.	15%	-
7309 00 90	---	Other	kg.	15%	-
7310		**TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT**			
7310 10	-	*Of a capacity of 50 l or more :*			
7310 10 10	---	Tin plate containers	kg.	15%	-
7310 10 20	---	Trunks and cases	kg.	15%	-
7310 10 90	---	Other	kg.	15%	-
	-	*Of a capacity of less than 50 l :*			
7310 21	--	*Cans which are to be closed by soldering or crimping :*			
7310 21 10	---	Tin plate containers	kg.	15%	-
7310 21 90	---	Other	kg.	15%	-
7310 29	--	*Other :*			
7310 29 10	---	Tin plate containers	kg.	15%	-
7310 29 20	---	Trunks and cases	kg.	15%	-
7310 29 90	---	Other	kg.	*25%	-
7311		**CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL**			
7311 00	-	*Containers for compressed or liquefied gas, of iron or steel :*			
7311 00 10	---	Liquefied petroleum gas (LPG) cylinder	kg.	15%	-
7311 00 20	---	Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	kg.	15%	-
7311 00 30	---	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	kg.	15%	-
7311 00 90	---	Other	kg.	15%	-
7312		**STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED**			
7312 10	-	*Stranded wire, ropes and cables :*			
7312 10 10	---	Wire ropes, black	kg.	15%	-
7312 10 20	---	Wire ropes, galvanised	kg.	15%	-
7312 10 30	---	Stranded wire	kg.	15%	-
7312 10 90	---	Other	kg.	15%	-
7312 90 00	-	Other	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7313		**BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL**			
7313 00	-	*Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel :*			
7313 00 10	---	Barbed wire	kg.	15%	-
7313 00 20	---	Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	kg.	15%	-
7314		**CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL**			
	-	*Woven cloth :*			
7314 12 00	--	Endless bands for machinery, of stainless steel	kg.	15%	-
7314 14	--	*Other woven cloth, of stainless steel :*			
7314 14 10	---	Wire gauze (wire cloth, wire mesh)	kg.	15%	-
7314 14 90	---	Other	kg.	15%	-
7314 19	--	*Other :*			
7314 19 10	---	Wire gauze (wire cloth, wire mesh)	kg.	15%	-
7314 19 90	---	Other	kg.	15%	-
7314 20	-	*Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more :*			
7314 20 10	---	Wire netting	kg.	15%	-
7314 20 90	---	Other	kg.	15%	-
	-	*Other grill, netting and fencing, welded at the intersection :*			
7314 31 00	--	Plated or coated with zinc	kg.	15%	-
7314 39 00	--	Other	kg.	15%	-
	-	*Other cloth, grill, netting and fencing :*			
7314 41	--	*Plated or coated with zinc :*			
7314 41 10	---	Wire netting	kg.	15%	-
7314 41 90	---	Other	kg.	15%	-
7314 42	--	*Coated with plastics :*			
7314 42 10	---	Wire netting	kg.	15%	-
7314 42 90	---	Other	kg.	15%	-
7314 49	--	*Other :*			
7314 49 10	---	Wire netting	kg.	15%	-
7314 49 90	---	Other	kg.	15%	-
7314 50 00	-	Expanded metal	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7315		**CHAIN AND PARTS THEREOF, OF IRON OR STEEL**			
	-	*Articulated link chain and parts thereof :*			
7315 11 00	--	Roller chain	kg.	15%	-
7315 12	--	*Other chain :*			
7315 12 10	---	Lifting and hoisting chain	kg.	15%	-
7315 12 20	---	Ship chain	kg.	15%	-
7315 12 90	---	Other	kg.	15%	-
7315 19 00	--	Parts	kg.	15%	-
7315 20 00	-	Skid chain	kg.	15%	-
	-	*Other chain :*			
7315 81 00	--	Stud-link	kg.	15%	-
7315 82 00	--	Other, welded link	kg.	15%	-
7315 89 00	--	Other	kg.	15%	-
7315 90 00	-	Other parts	kg.	15%	-
7316		**ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL**			
7316 00	--	*Anchors, grapnels and parts thereof, of iron or steel :*			
7316 00 10	---	Anchors and grapnels	kg.	15%	-
7316 00 90	---	Parts	kg.	15%	-
7317		**NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER**			
7317 00	-	*Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper :*			
	---	*Nails :*			
7317 00 11	----	For animal shoes	kg.	15%	-
7317 00 12	----	For fixing heel strips and toe plates	kg.	15%	-
7317 00 13	----	Wire nails	kg.	15%	-
7317 00 19	----	Other	kg.	15%	-
	---	*Spikes :*			
7317 00 21	----	Dog spikes	kg.	15%	-
7317 00 29	----	Other	kg.	15%	-
7317 00 30	---	Tacks	kg.	15%	-
	---	*Other :*			
7317 00 91	----	Staples other than in strips, and drawing pins	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7317 00 99	----	Other	kg.	15%	-
7318		**SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL**			
	-	*Threaded articles :*			
7318 11	--	*Coach screws :*			
7318 11 10	---	Machine screws	kg.	15%	-
7318 11 90	---	Other	kg.	15%	-
7318 12 00	--	Other wood screws	kg.	15%	-
7318 13 00	--	Screw hooks and screw rings	kg.	15%	-
7318 14 00	--	Self-tapping screws	kg.	15%	-
7318 15 00	--	Other screws and bolts, whether or not with their nuts or washers	kg.	*25%	1
7318 16 00	--	Nuts	kg.	*25%	-
7318 19 00	--	Other	kg.	15%	-
	-	*Non-threaded articles :*			
7318 21 00	--	Spring washers and other lock washers	kg.	15%	-
7318 22 00	--	Other washers	kg.	15%	-
7318 23 00	--	Rivets	kg.	15%	-
7318 24 00	--	Cotters and cotter-pins	kg.	15%	-
7318 29	--	*Other :*			
7318 29 10	---	Circlips	kg.	15%	-
7318 29 90	---	Other	kg.	*25%	-
7319		**SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS, OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
7319 40	-	Safety *pins* and other *pins*:			
7319 40 10	- - -	Safety pins	kg.	15%	-
7319 40 90	- - -	Other pins	kg.	15%	-
7319 90 00	-	Other	kg.	15%	-
7320		**SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL**			
7320 10	-	*Leaf-springs and leaves therefor :*			
	---	*Leaf-springs :*			
7320 10 11	----	For motor vehicles	kg.	15%	-
7320 10 12	----	For railways and tramways	kg.	15%	-
7320 10 19	----	Other	kg.	15%	-
7320 10 20	---	Leaves for springs	kg.	15%	-
7320 20 00	-	Helical springs	kg.	15%	-

*Amended by Notn. No. 48/18

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(1)		(2)	(3)	(4)	(5)
7320 90	-	*Other :*			
7320 90 10	---	Coil spring for railways, tramways	kg.	15%	-
7320 90 20	---	Springpins	kg.	15%	-
7320 90 90	---	Other	kg.	*25%	-
7321		**STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL**			
	-	*Cooking appliances and plate warmers:*			
7321 11	--	*For gas fuel or for both gas and other fuels :*			
7321 11 10	---	Cookers and kitchen stoves	u	15%	-
7321 11 20	---	Other stoves	u	15%	-
7321 11 90	---	Other	u	15%	-
7321 12	--	*For liquid fuel:*			
7321 12 10	---	Cookers and kitchen stoves	u	15%	-
7321 12 20	---	Other stoves	u	15%	-
7321 12 90	---	Other	u	15%	-
7321 19	--	*Other, including appliances for solid fuel:*			
7321 19 10	---	Cookers and kitchen stoves	u	15%	-
7321 19 90	---	Other stoves and appliances	u	15%	-
	-	*Other appliances :*			
7321 81 00	--	For gas fuel or for both gas and other fuels			
7321 82 00	--	Forliquid fuel			
7321 89	--	Other, including appliances for solid fuel:			
7321 89 10	---	Clay tandoor (oven with iron or steel body and earthen grates)	kg.	15%	-
7321 89 90	---	Other	kg.	15%	-
7321 90 00	-	Parts	kg.	15%	-
7322		**RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL**			
	-	*Radiators and parts thereof :*			
7322 11 00	--	Of cast iron	kg.	15%	-
7322 19 00	--	Other	kg.	15%	-
7322 90	-	*Other :*			
7322 90 10	---	Air heaters and hot air distributors	kg.	15%	-
7322 90 90	---	Parts of air heaters and hot air distributors	kg.	15%	-

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(1)		(2)	(3)	(4)	(5)
7323		**TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL**			
7323 10 00	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	u	20%	-
	-	*Other :*			
7323 91	--	*Of cast iron, not enamelled :*			
7323 91 10	---	Pans	u	20%	-
7323 91 90	---	Other	u	20%	-
7323 92 00	--	Of cast iron, enamelled	u	20%	-
7323 93	--	*Of stainless steel :*			
7323 93 10	---	Pressure cookers	u	20%	-
7323 93 90	---	Other	u	20%	-
7323 94	--	*Of iron (other than cast iron) or steel, enamelled :*			
7323 94 10	---	Ghamellas	u	20%	-
7323 94 20	---	Utensils	u	20%	-
7323 94 90	---	Other	u	20%	-
7323 99	--	*Other :*			
7323 99 10	---	Utensils of galvanised iron	u	20%	-
7323 99 20	---	Other utensils	u	20%	-
7323 99 90	---	Other	u	20%	-
7324		**SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL**			
7324 10 00	-	Sinks and wash basins, of stainless steel	u	15%	-
	-	*Baths :*			
7324 21 00	--	Of cast iron, whether or not enamelled	u	15%	-
7324 29 00	--	Other	u	15%	-
7324 90 00	-	Other, including parts	u	15%	-
7325		**OTHER CAST ARTICLES OF IRON OR STEEL**			
7325 10 00	-	Of non-malleable cast iron	kg.	15%	-
	-	*Other :*			
7325 91 00	--	Grinding balls and similar articles for mills	kg.	15%	-
7325 99	--	*Other :*			
7325 99 10	---	Of iron	kg.	15%	-
7325 99 20	---	Of alloy steel	kg.	15%	-
7325 99 30	---	Of stainless steel	kg.	15%	-
	---	*Other :*			
7325 99 91	----	Rudders for ships or boats	kg.	15%	-
7325 99 92	----	Drain covers	kg.	15%	-
7325 99 93	----	Plates and frames for sewage water or similar system	kg.	15%	-
7325 99 99	----	Other	kg.	*25%	-

*Amended by Notn. No. 48/18

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(1)		(2)	(3)	(4)	(5)
7326		**OTHER ARTICLES OF IRON OR STEEL**			
	-	*Forged or stamped, but not further worked :*			
7326 11 00	--	Grinding balls and similar articles for mills	kg.	15%	-
7326 19	--	*Other :*			
7326 19 10	---	For automobiles and earth moving equipments	kg.	15%	-
7326 19 90	---	Other	kg.	*25%	-
7326 20	-	*Articles of iron or steel wire :*			
7326 20 10	---	Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	kg.	15%	-
7326 20 90	---	Other	kg.	15%	-
7326 90	-	*Other :*			
7326 90 10	---	Belt lacing of steel	kg.	15%	-
7326 90 20	---	Belt fasteners for machinery belts	kg.	15%	-
7326 90 30	---	Drain covers, plates, and frames for sewages, water or similar system	kg.	15%	-
7326 90 40	---	Enamelled iron ware	kg.	15%	-
7326 90 50	---	Grinding media balls and cylpebs	kg.	15%	-
7326 90 60	---	Manufactures of stainless steel	kg.	15%	-
7326 90 70	---	Articles of clad metal	kg.	15%	-
7326 90 80	---	Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)	kg.	15%	-
	---	*Other :*			
7326 90 91	----	Shanks	kg.	15%	-
7326 90 99	----	Other	kg.	*25%	-

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CHAPTER 74

Copper and articles thereof

NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85 per cent. by weight of copper; or

Metal containing at least 97.5 per cent. by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following Table :

TABLE – OTHER ELEMENTS

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elemer ts *, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5 per cent.

(c) Master alloys

Alloys containing with other elements more than 10 per cent by weight, of copper not use-fully malleable and commonly used as an additive in the manufacture of other alloys or as deoxidants, de-sulphuring agents or for similar uses in the metallurgy of non-ferrous metals.

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However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous falls in heading 2853.

SUB-HEADING NOTE :

In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

(i) zinc predominates by weight over each of such other elements;

(ii) any nickel content by weight is less than 5%. [*see* copper-nickel-zinc alloys (nickel silvers)]; and

(iii) any tin content by weight is less than 3%. [*see* copper-tin alloys (bronzes)].

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [*see* copper-zinc alloys (brasses)].

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
7401		**COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)**			
7401 00	-	Copper mattes; Cement copper (precipitated copper):			
7401 00 10	---	Copper mattes	Kg.	5%	-
7401 00 90	---	Cement copper (precipitated copper)	kg.	5%	-
7402		**UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING**			
7402 00	-	*Unrefined copper; copper anodes for electrolytic refining :*			
7402 00 10	---	Blister copper	kg.	5%	-
7402 00 90	---	Other	kg.	5%	-
7403		**REFINED COPPER AND COPPER ALLOYS, UNWROUGHT**			

	-	*Refined copper :*			
7403 11 00	--	Cathodes and sections of cathodes	kg.	5%	-
7403 12 00	--	Wire-bars	kg.	5%	-
7403 13 00	--	Billets	kg.	5%	-
7403 19 00	--	Other	kg.	5%	-
	-	*Copper alloys :*			
7403 21 00	--	Copper-zinc base alloys (brass)	kg.	5%	-
7403 22	--	*Copper-tin base alloys (bronze) :*			
7403 22 10	---	Phosphor bronze	kg.	5%	-
7403 22 90	---	Other	kg.	5%	-
7403 29 00	--	Other copper alloys (other than master alloys of heading 7405)	kg.	5%	-

---

7404 **COPPER WASTE AND SCRAP**

7404 00	-	*Copper waste and scrap:*			
	---	*Of copper :*			
7404 00 11	----	Empty or discharged cartridges of all bores and sizes	kg.	2.5%	-
7404 00 12	----	Copper scrap, namely the following : copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy;unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa; light copper scrap covered by ISRI Code word Dream; muntz metal tubes covered by ISRI code word Palms; Miscellaneous copper-containing skimming, grindings, ashes, irony brass and copper, residues and slags covered by ISRI code word 'Drove'; Copper wire scrap with various types of insultation covered by ISRI code word 'Druid'	kg.	2.5%	-

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(1)		(2)	(3)	(4)	(5)	
7404 00 19	----	Other	kg.		2.5%	-
	---	*Of copper alloys :*				
7404 00 21	----	Empty or discharged cartridges of all bores and sizes, including the following: clean fired 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word _Lake'; clean muffled (popped) 70/30 brass shells free of bullets, iron and any other foreign material covered by ISRI code word _Lamb'	kg.		2.5%	-
7404 00 22	----	Brass scrap, namely the following : refinery brass scrap covered by ISRI code word Drink; composition of red brass scrap covered by ISRI code word Ebony; red brass composition turnings scrap covered by ISRI code word Enerv; genuine babbit-lined brass bushings scrap covered by ISRI code word Elder; machinery or hard brass solids scrap covered by ISRI code word Engel; machinery or hand brass solids scrap covered by ISRI code word Erin; cocks and faucets scrap covered by ISRI code word Grape; yellow brass scrap covered by ISRI code word Honey; yellow brass castings covered by ISRI code word Ivory; new brass clippings covered by ISRI code word Label; yellow brass primer covered by ISRI code word Lark; brass pipe covered by ISRI code word Melon; yellow brass rod turnings covered by ISRI code word Night;new yellow brass rod ends covered by ISRI code word Noble; yellow brass turnings covered by ISRI code word Nomad; mixed unsweated auto radiators covered by ISRI code word Ocean; a dmiralty brass condenser tubes covered by ISRI code word Pales; aluminium brass condenser tubes covered by ISRI code word Pallu;	kg.		2.5 %	-

(1)		(2)	(3)	(4)	(5)	
7404 00 24	----	Bronze scrap, including the following:manganese bronze solids covered ISRI code word _Parch‘; High lead bronze solids and borings covered by ISRI code word _Elias‘	kg.		2.5%	-
7404 00 25	----	Copper nickel scrap, including the following: new cupro nickel clips and solids covered by ISRI code word _Dandy‘; cupro nickel solids covered by ISRI code word _Daunt‘; soldered cupro-nickel solids covered by ISRI code word _Delta‘; cupro nickel spinnings, turnings, borings covered by ISRI code word _Decoy‘;	kg.		2.5%	-
7404 00 29	----	Other	kg.		2.5%	-
7405 00 00		**MASTER ALLOYS OF COPPER**	kg.		5%	-
7406		**COPPER POWDERS AND FLAKES**				
7406 10 00	-	Powders of non-lamellar structure	kg.		5%	-
7406 20 00	-	Powders of lamellar structure; flakes	kg.		5%	-
7407		**COPPER BARS, RODS AND PROFILES**				
7407 10	-	*Of refined copper :*				
7407 10 10	---	Electrolytic copper rods or black copper rods	kg.		5%	-
7407 10 20	---	Other copper rods	kg.		5%	-
7407 10 30	---	Copper bars (excluding hollow bars)	kg.		5%	-
7407 10 40	---	Hollow bars of copper	kg.		5%	-
	---	*Profiles :*				
7407 10 51	----	Hollow profiles	kg.		5%	-
7407 10 59	----	Other	kg.		5%	-
7407 10 90	---	Other	kg.		5%	-
	-	*Of copper alloys :*				
7407 21	--	*Of copper-zinc base alloys (brass) :*				
7407 21 10	---	Bars	kg.		5%	-
7407 21 20	---	Rods	kg.		5%	-
7407 21 30	---	Hollow bars	kg.		5%	-
7407 21 90	---	Other	kg.		5%	-
7407 29	--	*Other :*				
7407 29 10	---	Rods of bronze and similar alloys	kg.		5%	-
	---	*Profiles :*				
7407 29 21	----	Hollow	kg.		5%	-

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(1)		(2)	(3)	(4)	(5)	
7407 29 29	----	Other	kg.		5%	-
7407 29 90	---	Other	kg.		5%	-
7408		**COPPER WIRE**				
	-	*Of refined copper :*				
7408 11	--	*Of which the maximum cross-sectional dimension exceeds* 6 *mm :*				
7408 11 10	---	Copper weld wire	kg.		5%	-
7408 11 90	---	Other	kg.		5%	-
7408 19	--	*Other :*				
7408 19 10	---	Copper weld wire	kg.		5%	-
7408 19 20	---	Welding wire	kg.		5%	-
7408 19 90	---	Other	kg.		5%	-
	-	*Of copper alloys :*				
7408 21	--	*Of copper-zinc base alloys (brass) :*				
7408 21 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm	kg.		5%	-
7408 21 90	---	Other	kg.		5%	-
7408 22	--	*Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :*				
7408 22 10	---	Silver plated flattened wire of copper (lametta)	kg.		5%	-
7408 22 20	---	Other of which the maximum cross-sectional dimension exceeds 6 mm	kg.		5%	-
7408 22 90	---	Other	kg.		5%	-
7408 29	--	*Other :*				
7408 29 10	---	Wire of bronze and similar alloys	kg.		5%	-
7408 29 90	---	Other	kg.		5%	-
7409		**COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.12.5 MM**				
	-	*Of refined copper :*				
7409 11 00	--	In coils	kg.		5%	-
7409 19 00	--	Other	kg.		5%	-
	-	*Of copper-zinc base alloys (brass) :*				
7409 21 00	--	In coils	kg.		5%	-
7409 29 00	--	Other	kg.		5%	-
	-	*Of copper-tin base alloys (bronze) :*				
7409 31 00	--	In coils	kg.		5%	-
7409 39 00	--	Other	kg.		5%	-
7409 40 00	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.		5%	-
7409 90 00	-	Of other copper alloys	kg.		5%	-
7410		**COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED**				

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(1)		(2)	(3)	(4)	(5)	
		WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.12.5 MM				
	-	*Not backed :*				
7410 11 00	--	Of refined copper	kg.		5%	-
7410 12 00	--	Of copper alloys	kg.		5%	-
	-	*Backed :*				
7410 21 00	--	Of refined copper	kg.		5%	-
7410 22 00	--	Of copper alloys	kg.		5%	-
7411		**COPPER TUBES AND PIPES**				
7411 10 00	-	Of refined copper	kg.		7.5%	-
	-	*Of copper alloys :*				
7411 21 00	--	Of copper-zinc base alloys (brass)	kg.		7.5%	-
7411 22 00	--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg.		7.5%	-
7411 29 00	--	Other	kg.		7.5%	-
7412		**COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)**				
7412 10 00	-	Of refined copper	kg.		7.5%	-
7412 20	-	*Of copper alloys :*				
	---	*Brass :*				
7412 20 11	----	Tube-well strainer	kg.		7.5%	-
7412 20 12	----	Hose connectors	kg.		7.5%	-
7412 20 19	----	Other	kg.		7.5%	-
7412 20 90	---	Fittings of bronze or other alloys of copper	kg.		7.5%	-
7413 00 00		**STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED**	kg.		10%	-
7415		**NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER**				
7415 10 00	-	Nails and tacks, drawing pins, staples and similar articles	kg.		10%	-
	-	*Other articles, not threaded :*				
7415 21 00	--	Washers (including spring washers)	kg.		10%	-
7415 29 00	--	Other	kg.		10%	-

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(1)	(2)	(3)	(4)	(5)	
	- *Other threaded articles :*				
7415 33	-- *Screws; bolts and nuts :*				
7415 33 10	--- Screws for wood	kg.	10%		-
7415 33 90	--- Other	kg.	10%		-
7415 39	-- *Other :*				
7415 39 10	--- Rivets (excluding tubular or bifurcated)	kg.	10%		-
7415 39 90	--- Other	kg.	10%		-
7418	**TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER**				
7418 10	- *Table, kitchen or other household articles and parts thereof; Pot scourers and scouring or polishing pads, gloves and the like:*				
7418 10 10	- - - Pot scourers and scouring or polishing pads, gloves and the like	*kg.*		*20 %*	-
	- - - Utensils:				
7418 10 21	- - - - Of Brass	kg.		20%	-
7418 10 22	- - - - Of Copper	kg.		20%	-
7418 10 23	- - - - Of other copper alloys	kg.		20%	-
7418 10 24	- - - - E.P.N.S. Ware	kg.		20%	-
	- - - Other:				
7418 10 31	- - - - Of E.P.N.S	kg.		20%	-
7418 10 39	- - - -- Other	kg.		20%	-
7418 10 90	- - - Parts	kg.		20%	-
7418 20	- *Sanitary ware and parts thereof :*				
7418 20 10	--- Sanitary ware	kg.		10%	-
7418 20 20	--- Parts of sanitary ware	kg.		10%	-
7419	**OTHER ARTICLES OF COPPER**				
7419 20 00	- Cast, moulded, stamped or forged, but not further worked	kg.		10%	-
7419 80	- *Other :*				
7419 80 10	--- Reservoirs, tanks, vats and similar containers	kg.		10%	-
7419 80 20	--- Articles of copper alloys electro-plated with nickel-silver	kg.		10%	-
74198030	-- Articles of brass	kg.		10%	-
74198040	--- Copper worked articles	kg.		10%	-
74198050	--- Copper chain	kg.		10%	-
74198090	--- Other articles of copper	kg.		10%	-
		kg.		10%	-

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CHAPTER 75
Nickel and articles thereof

SUB-HEADING NOTES :

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%; and

(ii) the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

	Elements	Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Note 9(c) to section XV, for the purposes of sub-heading 7508 10, the term ―wire‖ applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
7501	**NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY**			
7501 10 00	- Nickel mattes	kg.	Free	-
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg.	Free	-

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(1)		(2)	(3)	(4)	(5)
7502		**UNWROUGHT NICKEL**			
7502 10 00	-	Nickel, not alloyed	kg.	Free	-
7502 20	-	*Nickel alloys :*			
7502 20 10	---	Cupro-nickel containing more than 40% by weight of nickel	kg.	Free	-
7502 20 20	---	Monel metal including _K' monel	kg.	Free	-
7502 20 30	---	Nickel alloys containing more than 40% by weight of nickel	kg.	Free	-
7502 20 40	---	Nickel alloys containing more than 10 % but not more than 40 % by weight of nickel	kg.	Free	-
7502 20 90	---	Other	kg.	Free	-
7503		**NICKEL WASTE AND SCRAP**			
7503 00	-	*Nickel waste and scrap :*			
7503 00 10	---	Nickel scrap, namely the following : New nickel scrap covered by ISRI code word _Aroma'; old nickel scrap covered by ISRI code word _Burly'; new R-monel clippings solids covered by ISRI code word _Hitch'; new mixed monel solids and clippings covered by ISRI code word _House'; old monel sheet and solids covered by ISRI code word _Ideal'; k-monel solids cov-ered by ISRI code word _Indian'; soldered monel sheet and solids covered by ISRI code word _Junto'; monel castings covered by ISRI code _Lemon'; monel turnings covered by ISRI code word _Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures; Nickel-Iron batteries to be sold free of crates, copper terminal connectors and excess liquid, must be free of nickel cadmium batteries covered by ISRI code word 'Vaunt'.	kg.	Free	-
7503 00 90	---	Other	kg.	Free	-
7504 00 00		**NICKEL POWDERS AND FLAKES**	kg.	Free	-
7505		**NICKEL BARS, RODS, PROFILES AND WIRE**			
	-	*Bars, rods and profiles :*			
7505 11	--	*Of nickel, not alloyed :*			
7505 11 10	---	Hollow bars	kg.	Free	-
7505 11 20	---	Other bars; rods and profiles	kg.	Free	-
7505 12	--	*Of nickel alloys :*			
7505 12 10	---	Hollow bars	kg.	Free	-
7505 12 20	---	Other bars; rods and profiles	kg.	Free	-
	-	*Wire :*			

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(1)	(2)	(3)	(4)	(5)
7505 21 00	-- Of nickel, not alloyed	kg.	Free	-
7505 22 00	-- Of nickel alloys	kg.	Free	-
7506	**NICKEL PLATES, SHEETS, STRIP AND FOIL**			
7506 10 00	- Of nickel, not alloyed	kg.	Free	-
7506 20 00	- Of nickel alloys	kg.	Free	-
7507	**NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)**			
	- *Tubes and pipes :*			
7507 11 00	-- Of nickel, not alloyed	kg.	Free	-
7507 12 00	-- Of nickel alloys	kg.	Free	-
7507 20 00	- Tube or pipe fittings	kg.	Free	-
7508	**OTHER ARTICLES OF NICKEL**			
7508 10 00	- Cloth, grill and netting, of nickel wire	kg.	Free	-
7508 90	- *Other :*			
7508 90 10	--- Electroplating anodes of nickel	kg.	Free	-
7508 90 20	--- Blanks ordinarily used for manufacturing tubes and pipes of nickel	kg.	Free	-
7508 90 30	--- Nickel screen	kg.	Free	-
7508 90 90	--- Other articles of nickel and nickel alloy	kg.	Free	-

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CHAPTER 76

Aluminium and articles thereof

SUB-HEADING NOTES :

1. In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1(2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Note 9(*c*) to Section XV, for the purposes of sub-heading 7616 91, theterm ―wire‖ applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
7601		**UNWROUGHT ALUMINIUM**			
7601 10	-	Aluminium, not alloyed :			
7601 10 10	---	Ingots	kg.	7.5%	-
7601 10 20	---	Billets	kg.	7.5%	-
7601 10 30	---	Wire bars	kg.	7.5%	-
7601 10 40	---	Wire rods	kg.	7.5%	-
7601 10 90	---	Other	kg.	7.5%	-
7601 20	-	*Aluminium alloys :*			
7601 20 10	---	Ingots	kg.	7.5%	-
7601 20 20	---	Billets	kg.	7.5%	-
7601 20 30	---	Wire bars	kg.	7.5%	-
7601 20 40	---	Wire rods	kg.	7.5%	-
7601 20 90	---	Other	kg.	7.5%	-
7602		**ALUMINIUM WASTE AND SCRAP**			
7602 00	-	Aluminium waste and scrap :			
7602 00 10	---	Aluminiumscrap, namely the following : clean aluminium lithographic sheets covered by ISRI code word _Tablet‘; new, clean aluminium lithographic sheets covered by ISRI code word _Tabloid‘; mixed low copper aluminium clippings and solids covered by ISRI code word _Taboo‘; clean mixed old alloy sheet aluminium covered by ISRI code word _Taint‘/_Tabor‘; new aluminiumcan stockcovered by ISRIcode word _Take‘; old can stock covered by ISRI code word _Talc‘; shredded aluminium used beverages can (U) scrap covered by ISRI code word _Talcred‘; densified aluminiumusedbeverages can (UBC) scrap covered by ISRI code word _Taldack‘; baled aluminium used beverage can (UBC) scrap covered by ISRI code word _Taldon‘; briquetted aluminiumusedbeverage can (UBC) scrap covered by ISRI code word _Taldork‘; painted siding covered by ISRI code word _Tale‘; coated scrap covered by ISRI code word _Talent‘; aluminiumscrap radiators covered by ISRIcodeword _Talk‘;	kg.	2.5%	-

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(1)	(2)	(3)	(4)	(5)
	E.C. aluminium nodules covered by ISRI code word _Tall‘; new pure aluminium wire and cable covered by ISRI code word _Talon‘; new mixedaluminiumwire and cable covered by ISRI code word _Tann‘; Old pure aluminium wire and cable covered by ISRI code word _Taste‘; old mixed aluminium wire and cable covered by ISRI code word _Tassel‘; aluminiumpistons covered by ISRIcode word_Tarry‘; segregated aluminium borings and turnings covered by ISRI code word _Teens‘; mixed aluminiumcastingscovered by ISRIcode word _Telic‘; mixed aluminiumcastingscovered by ISRIcode word _Tense‘; wrecked airplane sheet aluminium covered by ISRI code word _Tepid‘; new aluminium foil covered by ISRI code word _Terse‘; Newaluminiumfoil covered by ISRIcodeword 'Tetra'; Old aluminiumfoil covered by ISRIcode word 'Tesla; aluminium grindings covered by ISRI code word _Thigh‘; segregated new aluminium alloy clippings and solids covered by ISRI code word _Tooth‘; mixed new aluminium alloy clippings and solids covered by ISRI code word _Tough‘; segregated new aluminium castings, forgings and extrusions covered by ISRI code word _Tread‘; aluminium auto castings covered by ISRI code word _Trump‘; insulated aluminiumwire scrapcovered by ISRIcode word _Twang‘; aluminium airplane castings covered by ISRI code word _Twist‘; fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word _Twitch‘; Aluminiumauto or truckwheelscovered by ISRIcode word 'Troma' ; Fragmentizer aluminium scrap from automobile shredders covered by ISRI code word 'Tweak'; Burnt Fragmentizeraluminiumscrap(fromautomobile shredders) covered by ISRI code word 'Twire';			

(1)		(2)	(3)	(4)	(5)
		Shreddednon-ferrousscrap(predominantlyaluminium) covered by ISRI code word 'Zorba'; Newproductionaluminiumextrusionscovered byISRI code word 'Tata'; Allaluminiumradiatorsfromautomobiles covered by ISRI code word 'Tally'; Aluminium extrusions '10/10 covered by ISRI code word 'Toto'; Aluminium extrusions dealer grade covered by the word 'Tutu';			
7602 00 90	---	Other waste and scrap	kg.	2.5%	-
7603		**ALUMINIUM POWDERS AND FLAKES**			
7603 10	-	*Powders of non-lamellar structure :*			
7603 10 10	---	Aluminium powder for thermit process	kg.	7.5%	-
7603 10 90	---	Other	kg.	7.5%	-
7603 20 00	-	Powders of lamellar structure; flakes	kg.	7.5%	-
7604		**ALUMINIUM BARS, RODS AND PROFILES**			
7604 10	-	*Of aluminium, not alloyed :*			
7604 10 10	---	Wire rods	kg.	7.5%	-
7604 10 20	---	Bars and rods, other than wire rods	kg.	7.5%	-
	---	*Profiles :*			
7604 10 31	----	Hollow	kg.	7.5%	-
7604 10 39	----	Other	kg.	7.5%	-
	-	*Of aluminium alloys :*			
7604 21 00	--	Hollow profiles	kg.	7.5%	-
7604 29	--	*Other :*			
7604 29 10	---	Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)	kg.	7.5%	-
7604 29 20	---	Wire rods	kg.	7.5%	-
7604 29 30	---	Bars and rods, other than wire rods	kg.	7.5%	-
7604 29 90	---	Other	kg.	7.5%	-
7605		**ALUMINIUM WIRE**			
	-	*Of aluminium, not alloyed :*			
7605 11 00	--	Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	7.5%	-
7605 19	--	*Other :*			
7605 19 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	7.5%	-
	---	*Other :*			
7605 19 91	----	Hard drawn bare-solid	kg.	7.5%	-
7605 19 99	----	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Of aluminium alloys :*			
7605 21 00	--	Of which the maximum cross-sectional dimension exceeds 7 mm	kg.	7.5%	-
7605 29	--	*Other :*			
7605 29 10	---	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg.	7.5%	-
7605 29 90	---	Other	kg.	7.5%	-
7606		**ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM**			
	-	*Rectangular (including square) :*			
7606 11	--	*Of aluminium, not alloyed :*			
7606 11 10	---	Electrolytic plates or sheets	kg.	7.5%	-
7606 11 90	---	Other	kg.	7.5%	-
7606 12 00	--	Of aluminium alloys	kg.	7.5%	-
	-	*Other :*			
7606 91	--	*Of aluminium, not alloyed :*			
7606 91 10	---	Circles	kg.	7.5%	-
7606 91 20	---	Electrolytic plates or sheets	kg.	7.5%	-
7606 91 90	---	Other	kg.	7.5%	-
7606 92	--	*Of aluminium alloys :*			
7606 92 10	---	Circles	kg.	7.5%	-
7606 92 90	---	Other	kg.	7.5%	-
7607		**ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM**			
	-	*Not backed :*			
7607 11	--	*Rolled but not further worked :*			
7607 11 10	---	Ordinarily used for tea chest lining	kg.	7.5%	-
7607 11 90	---	Other	kg.	7.5%	-
7607 19	--	*Other :*			
7607 19 10	---	Ordinarily used for tea chest lining	kg.	7.5%	-
	---	*Other :*			
7607 19 91	----	Plain	kg.	7.5%	-
7607 19 92	----	Embossed	kg.	7.5%	-
7607 19 93	----	Perforated or cut-to-shape	kg.	7.5%	-
7607 19 94	----	Coated	kg.	7.5%	-
7607 19 95	----	Printed	kg.	7.5%	-
7607 19 99	----	Other	kg.	7.5%	-
7607 20	-	*Backed :*			
7607 20 10	---	Ordinarily used for tea chest lining	kg.	7.5%	-
7607 20 90	---	Other	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
7608		**ALUMINIUM TUBES AND PIPES**			
7608 10 00	-	Of aluminium, not alloyed	kg.	10%	-
7608 20 00	-	Of aluminium alloys	kg.	10%	-
7609 00 00		**ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)**	kg.	10%	-
7610		**ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES**			
7610 10 00	-	Doors, windows and their frames and thresholds for doors	kg.	10%	-
7610 90	-	*Other :*			
7610 90 10	---	Structures	kg.	10%	-
7610 90 20	---	Parts of structures, not elsewhere specified	kg.	10%	-
7610 90 30	---	Aluminium plates , rods, profiles, tubes and the like, prepared for use in structure	kg.	10%	-
7610 90 90	---	Other	kg.	10%	-
7611 00 00		**ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT**	kg.	10%	-
7612		**ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT**			
7612 10	-	*Collapsible tubular containers :*			
7612 10 10	---	Plain	kg.	10%	-
7612 10 20	---	Lacquered	kg.	10%	-
7612 10 30	---	Printed	kg.	10%	-
7612 10 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
7612 90	-	*Other :*			
7612 90 10	---	Plain	kg.	10%	-
7612 90 20	---	Lacquered	kg.	10%	-
7612 90 30	---	Printed	kg.	10%	-
7612 90 90	---	Other	kg.	10%	-
7613		**ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS**			
7613 00	-	*Aluminium containers for compressed or liquefied gas :*			
	---	*Low pressure cylinders :*			
7613 00 11	----	Plain	kg.	10%	-
7613 00 12	----	Lacquered	kg.	10%	-
7613 00 13	----	Printed	kg.	10%	-
7613 00 19	----	Other	kg.	10%	-
	---	*High pressure cylinders :*			
7613 00 21	----	Plain	kg.	10%	-
7613 00 22	----	Lacquered	kg.	10%	-
7613 00 23	----	Printed	kg.	10%	-
7613 00 29	----	Other	kg.	10%	-
	---	*Other :*			
7613 00 91	----	Plain	kg.	10%	-
7613 00 92	----	Lacquered	kg.	10%	-
7613 00 93	----	Printed	kg.	10%	-
7613 00 99	----	Other	kg.	10%	-
7614		**STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED**			
7614 10 00	-	With steel core	kg.	10%	-
7614 90 00	-	Other	kg.	10%	-
7615		**TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM**			
7615 10	-	*Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:*			
	- - -	*Pressure cookers, solar collectors:*			
7615 10 11	- - - -	Pressure cookers	kg.	20%	-
7615 10 12	- - -	Solar collectors	kg.	20%	-
	- - -	*Utensils:*			
7615 10 21	- - - -	Non-stick	kg.	20%	-
7615 10 29	- - --	Other	kg.	20%	-

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(1)		(2)	(3)	(4)	(5)
7615 10 30	- - -	Other table, kitchen or household articles	kg.	20%	-
7615 10 40	- - -	Pot scourers and scouring or polishing pads, gloves and the like	kg.	20%	-
7615 10 90	- - -	Parts	kg.	20%	-
7615 20	-	*Sanitary ware and parts thereof :*			
7615 20 10	---	Sanitary ware of aluminium and aluminium alloys for indoor use	kg.	10%	-
7615 20 20	---	Parts	kg.	10%	-
7615 20 90	---	Other	kg.	10%	-
7616		**OTHER ARTICLES OF ALUMINIUM**			
7616 10 00	-	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg.	10%	-
	-	*Other :*			
7616 91 00	--	Cloth, grill, netting and fencing, of aluminium wire	kg.	10%	-
7616 99	--	*Other :*			
7616 99 10	---	Expanded metal of aluminium and aluminium alloys	kg.	10%	-
7616 99 20	---	Chains	kg.	10%	-
7616 99 30	---	Bobbins	kg.	10%	-
7616 99 90	---	Other	kg.	10%	-

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CHAPTER 77

(Reserved for possible future use)

IndiaCode

CHAPTER 78

Lead and articles thereof

SUB HEADING NOTE :

In this Chapter the expression ―refined lead‖ means metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following Table:

TABLE – OTHER ELEMENTS

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for each	example Te),	0.001

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
7801		**UNWROUGHT LEAD**			
7801 10 00	-	Refined lead	kg.	5%	-
	-	*Other :*			
7801 91 00	--	Containing by weight antimony as the principal other element	kg.	5%	-
7801 99	--	*Other :*			
7801 99 10	---	Pig lead	kg.	5%	-
7801 99 20	---	Unrefined lead	kg.	5%	-
7801 99 30	---	Unrefined lead alloys	kg.	5%	-
7801 99 90	---	Other	kg.	5%	-
7802		**LEAD WASTE AND SCRAP**			
7802 00	-	*Lead waste and scrap:*			
7802 00 10	---	Lead scrap, namely the follow*ing:* scrap lead-soft covered by ISRI code word _Racks‘; mixed hard or soft scrap lead covered by ISRI code word _Radio‘; wheel weights covered by ISRI code word _Ropes‘;	kg.	*5 %*	-

		mixed common babbit covered by ISRI code word _Roses‘; Scrap wet whole intact lead batteries consisting of SLI (starting, lighting an ignition), automotive, truck, 8-D and commercial golf cart and marine type batteries covered by ISRI code word 'Rink'; Scrap industrial intact lead cells consisting of plates enclosed by some form of complete plastic case covered by ISRI code wordn 'Rono'; Scrap whole Intact Industrial Lead Batteries Consisting of bus, diesel, locomotive, telephone or steel cased batteries covered by ISRI code word 'Roper';			
7802 00 90	---	Other	kg.	5%	-
7804		**LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES**			
	-	*Plates, sheets, strip and foil :*			
7804 11	--	*Sheets, strip and foil of a thickness (excluding any backing) not exceeding* 0.2 *mm :*			
7804 11 10	---	Sheets and strip	kg.	5%	-
7804 11 20	---	Foil	kg.	5%	-
7804 19	--	*Other :*			
7804 19 10	---	Plates	kg.	5%	-
7804 19 90	---	Other	kg.	5%	-
7804 20 00	-	Powders and flakes	kg.	5%	-
7806		**OTHER ARTICLES OF LEAD**			
7806 00	-	*Other articles of lead*			
7806 00 10	---	Sanitary fixtures	kg.	10%	-
7806 00 20	---	Indian lead seals	kg.	10%	-
7806 00 30	---	Blanks	kg.	10%	-
7806 00 90	---	Other	kg.	10%	-

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CHAPTER 79

Zinc and articles thereof

SUB-HEADING NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of Zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
7901		**UNWROUGHT ZINC**			
	-	*Zinc, not alloyed :*			
7901 11 00	--	Containing by weight 99.99% or more of zinc	kg.	5%	-
7901 12 00	--	Containing by weight less than 99.99% of zinc	kg.	5%	-
7901 20	-	*Zinc alloys :*			
7901 20 10	---	Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	kg.	7.5%	-
7901 20 90	---	Other	kg.	7.5%	-
7902		**ZINC WASTE AND SCRAP**			
7902 00	-	*Zinc waste and scrap :*			
7902 00 10	---	Zinc scrap, namely the following : old zinc die cast scrap covered by ISRI code word _Saves‘; new zinc die cast scrap covered by ISRI code word _Scabs‘; new plated zinc die cast scrap covered by ISRI code word _Scope‘; zinc die cast automotivegrills covered by ISRIcode word _Scoot‘; Old scrap zinc covered by ISRI code word _Score‘; New zinc clippings covered by ISRI code word _Screen‘; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word _Scribe‘; Unsorted Zinc die cast scrap produced from automobile fragmentizers containing about 55%	kg.	5%	-

	zinc-bearing scrap covered by ISRI code word 'Scroll'				
7902 00 90	--- OTHER		kg.	5%	-
7903	**ZINC DUST, POWDERS AND FLAKES**				
7903 10 00	- Zinc dust		kg.	5%	-
7903 90 00	- Other		kg.	5%	-
7904	**ZINC BARS, RODS, PROFILES AND WIRE**				
7904 00	- *Zinc bars, rods, profiles and wire :*				
	--- *Bars and rods :*				
7904 00 11	---- Hollow bars		kg.	5%	-
7904 00 12	---- Rods, including wire rods		kg.	5%	-
7904 00 19	---- Other		kg.	5%	-
	--- *Profiles :*				
7904 00 21	---- Hollow		kg.	5%	-
7904 00 22	---- Angles, shapes and sections		kg.	5%	-
7904 00 29	---- Other		kg.	5%	-
7904 00 30	--- Wire		kg.	5%	-
7905	**ZINC PLATES, SHEETS, STRIP AND FOIL**				
7905 00	- *Zinc plates, sheets, strip and foil :*				
7905 00 10	--- Calots	kg.	5%	-	
7905 00 20	--- Plates	kg.	5%	-	
7905 00 30	--- Sheets, strip and circles	kg.	5%	-	
7905 00 40	--- Foil	kg.	5%	-	
7907	**OTHER ARTICLES OF ZINC**				
7907 00	- *Other articles of zinc :*				
7907 00 10	--- Sanitary fixtures	kg.	10%	-	
7907 00 90	--- Other	kg.	10%	-	

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CHAPTER 80

Tin and articles thereof

SUB-HEADING NOTE :

In this Chapter, the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following Table:

TABLE – OTHER ELEMENTS

	Element	Limiting content % by weight
Bi	BISMUTH	0.1
Cu	COPPER	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2) (3) (4)			(5)
8001		**UNWROUGHT TIN**			
8001 10	-	*Tin, not alloyed :*			
8001 10 10	---	Blocks	kg.	5%	-
8001 10 90	---	Ingots, pigs, slabs and other primary forms of tin	kg.	5%	-
8001 20 00	-	Tin alloys	kg.	5%	-
8002		**TIN WASTE AND SCRAP**			
8002 00	-	*Tin waste and scrap :*			
8002 00 10	---	*Tin scrap, namely the following :* block tin covered by ISRI code word _Ranch‘; high tin base babbit covered by ISRI code word _Raves‘; pewter covered by ISRI code word _Ranks‘	kg.	5%	-
8002 00 90	---	Other	kg.	5%	-
8003		**TIN BARS, RODS, PROFILES AND WIRE**			
8003 00	-	*Tin bars, rods, profiles and wire :*			
8003 00 10	---	Hollow bars	kg.	5%	-
8003 00 20	---	Bars, other than hollow bars; rods	kg.	5%	-
8003 00 30	---	Profiles	kg.	5%	-

8003 00 40	---	Wire	kg.	5%	-
8007		**OTHER ARTICLES OF TIN**			
8007 00	-	*Other articles of tin :*			
8007 00 10	---	Blanks	kg.	10%	-
8007 00 90	---	Other	kg.	10%	-

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Other base metals; cermets; articles thereof

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
8101		**TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8101 10 00	-	Powders	kg.	5%	-
	-	*Other :*			
8101 94 00	--	Unwrought tungsten, including bars and rods obtained simply by sintering	kg.	5%	-
8101 96 00	--	Wire	kg.	5%	-
8101 97 00	--	Waste and scrap	kg.	5%	-
8101 99	--	*Other :*			
8101 99 10	---	Tungsten filament	kg.	10%	
8101 99 90	---	Other	kg.	10%	-
8102		**MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8102 10 00	-	Powders	kg.	5%	-
	-	*Other :*			
8102 94 00	--	Unwrought molybdenum, including bars and rods obtained simply by sintering	kg.	5%	-
8102 95	--	*Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil :*			
8102 95 10	---	Hollow bars	kg.	5%	-
8102 95 90	---	Other	kg.	5%	-
8102 96 00	--	Wire	kg.	5%	-
8102 97 00	--	Waste and scrap	kg.	5%	-
8102 99 00	--	Other	kg.	10%	-
8103		**TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8103 20	-	*Unwrought tantalum, including bars and rods obtained simply by sintering; powders :*			

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(1)		(2)	(3)	(4)	(5)
8103 20 10	---	Hollow bars	kg.	5%	-
8103 20 90	---	Other	kg.	5%	-
8103 30 00	-	Waste and scrap	kg.	5%	-
	-	*Other:*			
8103 91 00	--	Crucibles	kg.	10%	-
8103 99 00	--	Other	kg.	10%	-
8104		**MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
	-	*Unwrought magnesium :*			
8104 11 00	--	Containing at least 99.8% by weight of magnesium	kg.	5%	-
8104 19 00	--	Other	kg.	5%	-
8104 20	-	*Waste and scrap :*			
8104 20 10	---	Magnesium scrap, namely the following : magnesium clips covered by ISRI code word _Wafer‘; magnesium scrap covered by ISRI code word _Walnut‘; magnesium engraver plates covered by ISRI code word _Wine‘; magnesium dock boards covered by ISRI code word _Wood‘; magnesium turnings covered by ISRI code word _World‘	kg.	5%	-
8104 20 90	---	Other	kg.	5%	-
8104 30	-	*Raspings, turnings and granules, graded according to size; powders :*			
8104 30 10	---	Raspings, turnings and granules, graded according to size	kg.	5%	-
8104 30 20	---	Powders	kg.	5%	-
8104 90	-	*Other :*			
8104 90 10	---	Other magnesium and magnesium base alloys, wrought	kg.	5%	-
8104 90 20	---	Flakes	kg.	5%	-
8104 90 30	---	Wire	kg.	5%	-
8104 90 90	---	Other	kg.	10%	-
8105		**COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8105 20	-	*Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders :*			
8105 20 10	---	Cobalt mattes and other intermediate products of cobalt metallurgy	kg.	2.5%	-
8105 20 20	---	Cobalt unwrought	kg.	5%	-
8105 20 30	---	Powders	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
8105 30 00	-	Waste and scrap	kg.	5%	-
8105 90 00	-	Other	kg.	10%	-
8106		**BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8106 10	-	*Containing more than 99.99 % of bismuth, by weight:*			
8106 10 10	---	Bismuth, unwrought	kg.	5%	-
8106 10 20	---	Articles of bismuth	kg.	5%	-
8106 10 90	---	Other	kg.	10%	-
8106 90	-	*Other:*			
8106 90 10	---	Waste and scrap of bismuth and bismuth alloys	kg.	5%	-
8106 90 90	---	Other	kg.	10%	-
8108		**TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8108 20 00	-	Unwrought titanium; powders	kg.	5%	-
8108 30 00	-	Waste and scrap	kg.	5%	-
8108 90	-	*Other :*			
8108 90 10	---	Titanium, wrought	kg.	5%	-
8108 90 90	---	Other	kg.	10%	-
8109		**ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
	-	*Unwrought zirconium; powders*:			
8109 21 00	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg.	10%	-
8109 29 00	--	Other	kg.	10%	-
	-	*Waste and scrap:*			
8109 31 00	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg.	10%	-
8109 39 00	--	Other	kg.	10%	-
	-	*Other:*			
8109 91 00	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg.	10%	-
8109 99 00	--	Other	kg.	10%	-
8110		**ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8110 10 00	-	Unwrought antimony; powders	kg.	2.5%	-
8110 20 00	-	Waste and scrap	kg.	2.5%	-
8110 90 00	-	Other	kg.	10%	-
8111		**MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8111 00	-	*Manganese and articles thereof, including waste and scrap*			
8111 00 10	---	Unwrought manganese and manganese base alloys	kg.	5%	-

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(1)		(2)	(3)	(4)	(5)
8111 00 20	---	Waste and scrap of manganese base alloys	kg.	5%	-
8111 00 30	---	Wrought manganese	kg.	5%	-
8111 00 90	---	Other	kg.	10%	-
8112		**BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (COLUMBIUM AND) AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP;**			
	-	*Beryllium :*			
8112 12 00	--	Unwrought; powders	kg.	5%	-
8112 13 00	--	Waste and scrap	kg.	5%	-
8112 19 00	--	Other	kg.	10%	-
	-	*Chromium :*			
8112 21 00	--	Unwrought; powders	kg.	5%	-
8112 22 00	--	Waste and scrap	kg.	5%	-
8112 29 00	--	Other	kg.	10%	-
	-	*Hafnium:*			
8112 31	--	Unwrought; waste and scrap; powders:			
8112 31 10	---	Unwrought	kg.	10%	-
8112 31 20	---	Waste and scrap	kg.	10%	-
8112 31 30	---	Powders	kg.	10%	-
8112 39 00	--	Other	kg.	10%	-
	-	*Rhenium:*			
8112 41	--	Unwrought; waste and scrap; powders:			
8112 41 10	---	Unwrought	kg	10%	-
8112 41 20	---	Waste and scrap	kg.	10%	-
8112 41 30	---	Powders	kg.	10%	-
8112 49 00	--	Other	kg.	10%	-
	-	*Thallium :*			
8112 51 00	--	Unwrought; powders	kg.	5%	-
8112 52 00	--	Waste and scrap	kg.	5%	-
8112 59 00	--	Other	kg.	10%	-
	-	*Cadmium:*			
8112 61 00	--	Waste and scrap	kg.	5%	-
8112 69	--	*Other:*			
8112 69 10	---	Cadmium, unwrought; Powders	kg.	5%	-
8112 69 20	---	Cadmium, wrought	kg.	5%	-
8112 69 90	---	Other	kg.	10%	-
	-	*Other:*			
8112 92 00	--	Unwrought; waste and scrap; powders	kg.	5%	-
8112 99 00	--	Other	kg.	10%	
8113		**CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP**			
8113 00	-	*Cermets and articles thereof, including waste andscrap :*			
8113 00 10	---	Unwrought cermets	kg.	10%	-
8113 00 20	---	Waste and scrap of cermets	kg.	10%	-
8113 00 30	---	Articles of cermets	kg.	10%	-
8113 00 90	---	Other	kg.	10%	-

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CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

NOTES :

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) base metal;

(b) metal carbides or cermets;

(c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.

3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8212.5 are to be classified in heading 8212.5.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8201	**HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.**			
8201 10 00	- Spades and shovels	kg.	10%	-
8201 30 00	- Mattocks, picks, hoes and rakes	kg.	10%	-
8201 40 00	- Axes, bill hooks and similar hewing tools	kg.	10%	-
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg.	10%	-
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
8201 90 00	-	Other hand tools of a kind used in agriculture, horticulture or forestry	kg.	10%	-
8202		**HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)**			
8202 10	-	*Hand saws :*			
8202 10 10	---	Metal working hand saws	kg.	10%	-
8202 10 20	---	Wood working and similar hand saws	kg.	10%	-
8202 10 90	---	Other	kg.	10%	-
8202 20 00	-	Band saw blades	kg.	10%	-
	-	*Circular saw blades (including slitting or slotting saw blades):*			
8202 31 00	--	With working part of steel	kg.	10%	-
8202 39 00	--	Other, including parts	kg.	10%	-
8202 40 00	-	Chain saw blades	kg.	10%	-
	-	*Other saw blades :*			
8202 91	--	*Straight saw blades, for working metal:*			
8202 91 10	---	Machine operated	kg.	10%	-
8202 91 20	---	Hand operated	kg.	10%	-
8202 99	--	*Other:*			
8202 99 10	---	Hacksaw frames	kg.	10%	-
8202 99 90	---	Other	kg.	10%	-
8203		**FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS**			
8203 10 00	-	Files, rasps and similar tools	kg.	10%	-
8203 20 00	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	kg.	10%	-
8203 30 00	-	Metal cutting shears and similar tools	kg.	10%	-
8203 40	-	*Pipe-cutters, bolt croppers, perforating punches and similar tools :*			
8203 40 10	---	Perforating punches and pipe cutters	kg.	10%	-
8203 40 90	---	Other	kg.	10%	-
8204		**HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES**			
	-	*Hand-operated spanners and wrenches:*			
8204 11	--	*Non-adjustable :*			
8204 11 10	---	Spanners	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
8204 11 20	---	Wrenches	kg.	10%	-
8204 12	--	*Adjustable :*			
8204 12 10	---	Spanners	kg.	10%	-
8204 12 20	---	Wrenches	kg.	10%	-
8204 20 00	-	Interchangeable spanner sockets, with or without handles	kg.	10%	-
8205		**HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES; CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE-TOOLS OR WATER-JET CUTTING MACHINES; ANVILS; PORTABLE FORGES; HAND-OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS**			
8205 10 00	-	Drilling, threading or tapping tools	u	10%	-
8205 20 00	-	Hammers and sledge hammers	u	10%	-
8205 30 00	-	Planes, chisels, gouges and similar cutting tools for working wood	u	10%	-
8205 40 00	-	Screwdrivers	u	10%	-
	-	*Other hand tools (including glaziers' diamonds) :*			
8205 51	--	*Household tools :*			
8205 51 10	---	Can or cork openers	u	10%	-
8205 51 90	---	Other	u	10%	-
8205 59	--	*Other:*			
8205 59 10	---	Grease guns (excluding compressed air type)	u	10%	-
8205 59 20	---	Metal working hand tools	u	10%	-
8205 59 30	---	Hand tools for specified uses, such as watch making tools, goldsmith tools	u	10%	-
8205 59 40	- - -	Forks other than those of headings 8201 and 8215	u	10%	
8205 59 90	---	Other	u	10%	-
8205 60 00	-	Blow lamps	u	10%	-
8205 70 00	-	Vices, clamps and the like	u	10%	-
8205 90	-	*Other, including sets of articles of two or more sub-headings of this heading:*			
8205 90 10	- - -	Anvils and portable forges	u	10%	-
8205 90 20	- - -	Grinding wheels with frame, hand or pedal-operated	u	10%	-
8205 90 30	- - -	Sets of articles of two or more of the foregoing sub-headings	u	10%	-
8205 90 90	- - -	Other	u	10%	-
8206		**TOOLS OF TWO OR MORE OF THE HEADINGS 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE**			
8206 00	-	*Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale :*			

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(1)		(2)	(3)	(4)	(5)
8206 00 10	---	Garage tools in sets	kg.	10%	-
8206 00 90	---	Other	kg.	10%	-
8207		**INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS**			
	-	*Rock drilling or earth boring tools :*			
8207 13 00	--	With working part of cermets	kg.	10%	-
8207 19 00	--	Other, including parts	kg.	10%	-
8207 20 00	-	Dies for drawing or extruding metal	kg.	10%	-
8207 30 00	-	Tools for pressing, stamping or punching	kg.	10%	-
8207 40	-	*Tools for tapping or threading :*			
8207 40 10	---	Chasers	kg.	10%	-
8207 40 90	---	Other	kg.	10%	-
8207 50 00	-	Tools for drilling, other than for rock drilling	kg.	10%	-
8207 60	-	*Tools for boring or broaching:*			
8207 60 10	---	Reamers	kg.	10%	-
8207 60 90	---	Other	kg.	10%	-
8207 70	-	*Tools for milling :*			
8207 70 10	---	Cutters	kg.	10%	-
8207 70 90	---	Other	kg.	10%	-
8207 80 00	-	Tools for turning	kg.	10%	-
8207 90	-	*Other interchangeable tools:*			
8207 90 10	---	For metal working hand tools	kg.	10%	-
8207 90 20	---	For wood working hand tools	kg.	10%	-
8207 90 30	---	Lathe tools and tool belts	kg.	10%	-
8207 90 90	---	Other	kg.	10%	-
8208		**KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES**			
8208 10 00	-	For metal working	u	10%	-
8208 20 00	-	For wood working	u	10%	-
8208 30 00	-	For kitchen appliances or for machines used by the food industry	u	10%	-
8208 40 00	-	For agricultural, horticultural or forestry machines	u	10%	-
8208 90	-	*Other :*			
8208 90 10	---	Knives and cutting blades for paper cutting machines	u	10%	-
8208 90 20	---	Bell skiving knives	u	10%	-
8208 90 30	---	Band knives for splitting machine	u	10%	-

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(1)		(2)	(3)	(4)	(5)
8208 90 40	---	Cutting and clicking dies	u.	10%	-
8208 90 90	---	Other	u	10%	-
8209		**PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS**			
8209 00	-	*Plates, sticks, tips and the like for tools, unmounted, of cermets:*			
8209 00 10	---	Tungsten carbide tips	kg.	10%	-
8209 00 90	---	Other	kg.	10%	-
8210 00 00		**HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG. OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK**	kg.	10%	-
8211		**KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR**			
8211 10 00	-	Sets of assorted articles	kg.	10%	-
	-	*Other :*			
8211 91 00	--	Table knives having fixed blades	kg.	10%	-
8211 92 00	--	Other knives having fixed blades	kg.	10%	-
8211 93	--	*Knives having other than fixed blades:*			
8211 93 10	---	Pocket knives	kg.	10%	-
8211 93 90	---	Other	kg.	10%	-
8211 94 00	--	Blades	kg.	10%	-
8211 95 00	--	Handles of base metal	kg.	10%	-
8212		**RAZORS AND RAZOR BLADES (INCLUDING RAZORBLADE BLANKS IN STRIPS)**			
8212 10	-	*Razors :*			
8212 10 10	---	Twin type shaving	kg.	10%	-
8212 10 90	---	Other	kg.	10%	-
8212 20	-	*Safety razor blades, including razor blade blanks in strips:*			
	---	*Safety razor blades :*			
8212 20 11	----	Disposable catridge blades	kg.	10%	-
8212 20 19	----	Other	kg.	10%	-
8212 20 20	---	Safety razor blade blanks, in strips	kg.	10%	-
8212 90 00	-	Other parts	kg.	10%	-
8213 00 00		**SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR**	kg.	10%	-
8214		**OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)**			

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(1)		(2)	(3)	(4)	(5)
8214 10	-	*Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:*			
8214 10 10	---	Paper knives, letter openers, erasing knives, pencil sharpeners	kg.	10%	-
8214 10 90	---	Blades	kg.	10%	-
8214 20	-	*Manicure or pedicure sets and instruments (including nail files):*			
8214 20 10	---	Nail cutters	kg.	10%	-
8214 20 90	---	Other	kg.	10%	-
8214 90	-	*Other :*			
8214 90 10	---	Handles of cutlery of base metal	kg.	10%	-
8214 90 90	---	Other	kg.	10%	-
8215		**SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE**			
8215 10 00	-	Sets of assorted articles containing at least one article plated with precious metal	kg.	10%	-
8215 20 00	-	Other sets of assorted articles	kg.	10%	-
	-	*Other :*			
8215 91 00	--	Plated with precious metal	kg.	10%	-
8215 99 00	--	Other	kg.	10%	-

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CHAPTER 83

Miscellaneous articles of base metal

NOTES :

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of headings 7312, 7312.5, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 8302, the word –castors‖ means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
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 10 00	-	Padlocks	u	20%	-
8301 20 00	-	Locks of a kind used for motor vehicles	u	15%	-
8301 30 00	-	Locks of a kind used for furniture	u	20%	-
8301 40	-	*Other locks :*			
8301 40 10	---	Combination locks	u	20%	-
8301 40 90	---	Other	u	20%	-
8301 50 00	-	Clasps and frames with clasps, incorporating locks	u	20%	-
8301 60 00	-	Parts	u	20%	-
8301 70 00	-	Keys presented separately	u	20%	-
8302		**BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL**			
8302 10	-	*Hinges:*			
8302 10 10	---	Of steel	kg.	15%	-
8302 10 20	---	Of brass	kg.	15%	-

(1)		(2)	(3)	(4)	(5)
8302 10 90	---	Other	kg.	15%	-
8302 20 00	-	Castors	kg.	15%	-
8302 30	-	*Other mountings, fittings and similar articles suitable for motor vehicles:*			
8302 30 10	---	Curve drive stakes	kg.	15%	-
8302 30 90	---	Other	kg.	15%	-
	-	*Other mountings, fittings and similar articles:*			
8302 41	--	*Suitable for buildings:*			
8302 41 10	---	Fittings for doors and windows	kg.	15%	-
8302 41 20	---	Tower bolts	kg.	15%	-
8302 41 90	---	Other	kg.	15%	-
8302 42 00	--	Other, suitable for furniture	kg.	15%	-
8302 49 00	--	Other	kg.	15%	-
8302 50 00	-	Hat-racks, hat-pegs, brackets and similar fixtures	kg.	15%	-
8302 60 00	-	Automatic door closers	kg.	15%	-
8303 00 00		**ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL**	kg.	10%	-
8304 00 00		**FILING, CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 9403**	kg.	20%	-
8305		**FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL**			
8305 10 00	-	Fittings for loose-leaf binders or files	kg.	20%	-
8305 20 00	-	Staples in strips	kg.	20%	-
8305 90	-	*Other, including parts:*			
8305 90 10	---	Pins (other than those of heading 7317)	kg.	20%	-
8305 90 20	---	Clips	kg.	20%	-
8305 90 90	---	Other	kg.	20%	-
8306		**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**			

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(1)		(2)	(3)	(4)	(5)
8306 10 00	-	Bells, gongs and the like	kg.	20%	-
	-	*Statuettes and other ornaments:*			
8306 21	--	*Plated with precious metal:*			
8306 21 10	---	Statuettes	kg.	20%	-
8306 21 20	---	Trophies	kg.	20%	-
8306 21 90	---	Other	kg.	20%	-
8306 29	--	*Other:*			
8306 29 10	---	Statuettes	kg.	20%	-
8306 29 20	---	Trophies	kg.	20%	-
8306 29 90	---	Other	kg.	20%	-
8306 30 00	-	Photograph, picture or similar frames; mirrors	kg.	20%	-
8307		**FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS**			
8307 10 00	-	Of iron or steel	kg.	10%	-
8307 90 00	-	Of other base metal	kg.	10%	-
8308		**CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING OR CLOTHING ACCESSORIES, FOOTWEAR, JEWELLERY, WRIST WATCHES, BOOKS, AWNINGS, LEATHER GOODS, TRAVEL GOODS OR SADDLERY OR FOR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METALS**			
8308 10	-	*Hooks, eyes and eyelets:*			
8308 10 10	---	Hooks and eyes	kg.	10%	-
	---	*Eyelets:*			
8308 10 21	----	For footwear	kg.	10%	-
8308 10 29	----	Other	kg.	10%	-
8308 20 00	-	Tubular or bifurcated rivets	kg.	10%	-
8308 90	-	*Other, including parts:*			
	---	*Buckles*:			
8308 90 11	----	For footwear	kg.	10%	-
8308 90 19	----	Other	kg.	10%	-
8308 90 20	---	Imitation zari spangles	kg.	10%	-
	---	*Beads and spangles of base metal:*			
8308 90 31	----	For garments, made ups, knitwear, plastic and leather goods	kg.	10%	-
8308 90 39	----	Other	kg.	10%	-
8308 90 40	---	Fittings for travel requisites and leather goods	kg.	10%	-
	---	*Other:*			
8308 90 91	----	For garments, made ups, knitwear, plastic and leather goods	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
8308 90 99	----	Other	kg.	10%	-
8309		**STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL**			
8309 10 00	-	Crown corks	kg.	10%	-
8309 90	-	*Other:*			
8309 90 10	---	Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material	kg.	10%	-
8309 90 20	---	Aluminium caps, seals, capsules and closers	kg.	10%	-
8309 90 30	---	Other seals	kg.	10%	-
8309 90 90	---	Other	kg.	10%	-
8310		**SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 9405**			
8310 00	-	*Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405*:			
8310 00 10	---	Enamel iron signboard	kg.	20%	-
8310 00 90	---	Other	kg.	20%	-
8311		**WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING**			
8311 10 00	-	Coated electrodes of base metal, for electric arc-welding	kg.	10%	-
8311 20 00	-	Cored wire of base metal, for electric arc-welding	kg.	10%	-
8311 30	-	*Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:*			
8311 30 10	---	Wire and rods of agglomerated base metal	kg.	10%	-
8311 30 90	---	Other	kg.	10%	-
8311 90 00	-	Other	kg.	10%	-

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SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES :

1. This Section does not cover :

(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016);

(b) articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) transmission or conveyor belts or belting of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);

(f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116 except unmounted worked sapphires and diamonds for styli (heading 8522);

(g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) drill pipe (heading 7304);

(*ij*) endless belts of metal wire or strip (Section XV);

(k) articles of Chapter 82 or 83;

(l) articles of Section XVII;

(m) articles of Chapter 90;

(n) clocks, watches or other articles of Chapter 91;

(o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);

(p) articles of Chapter 95; or

(q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according

to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 9620.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the followingrules :

(a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529;

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression ―machine‖ means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6. (*a*) Throughout the Nomenclature, the expression ―electrical and electronic waste and scrap‖ means electrical and electronic assemblies, printed circuit boards and electrical or electronic articles that—

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations;

(b) mixed consignments of ―electrical and electronic waste and scrap‖ and other waste and scrap are to be classified in heading 8549;

(c) this Section does not cover municipal waste as defined in Note 4 to Chapter 38.

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

NOTES :

1. This Chapter does not cover :

(a) millstones, grindstones or other articles of Chapter 68;

(b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);

(d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) vacuum cleaners of headiang 8508:

(f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525;

(g) radiators for the articles of Section XVII; or

(h) hand-operated mechnical floor sweepers, not motorised (Heading 9603).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or more of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group or under heading 8486, as the case may be, and not the latter group.

(a) heading 8419 does not, however, cover:

(i) germination plant, incubators or brooders (heading 8436);

(ii) grain dampening machines (heading 8437);

(iii) diffusing apparatus for sugar juice extraction (heading 8438);

(iv) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or

(v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary

(b) heading 8422 does not cover:

(i) sewing machines for closing bags or similar containers (heading 8452); or

(ii) office machinery of heading 8472.

(c) heading 8424 does not cover:

(d) ink-jet printing machines (heading 8443); or

(ii) water-jet cutting machines (heading 8456).

3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading

8456.

4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either :

(a) by automatic tool change froma magazine or the like in conformity with a machiningprogramme (machining centers),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. For the purposes of heading 8462, a ―slitting line‖ for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A ―cut-to-length line‖ for flat products is a processing line composed of an uncoiler, a coil flattener and a shear.;

6.(*A*) For the purposes of heading 8471, the expression ―automatic data processing machine‖ means machine capable of :

(i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;

(ii) being freely programmed in accordance with the requirements of the user;

(iii) performing arithmetical computations specified by the user; and

(iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs *(*D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

(i) it is of a kind solely or principally used in an automatic data processing system;

(ii) it is connectable to the central processing unit either directly or through one or more other units; and

(iii) it is able to accept or deliver data in a form *(*codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph *(*C):

(i) printers, copying machines, facsimile machines, whether or not combined;

(ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) loudspeakers and microphones;

(iv) television cameras, digital cameras and video camera recorders;

(v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings

7. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 7326.

8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine, the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9. For the purposes of heading 8470, the term –pocket-size‖ applies only to machines, the dimensions of which do not exceed 170 mm. x 100 mm. x 45 mm.

10. For the purposes of heading 8485, the expression ―additive manufacturing‖ (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 8485 are to be classified in that heading and in no other heading of the Nomenclature.

11. *(A)* Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 8486. However, for the purposes of this Note and of heading 8486, the expression "semiconductor devices" also covers photosensitive semiconductor devices and lightemitting diodes (LED).

(B) For the purposes of this Note and heading 8486, the expression ―manufacture of flat panel displays‖covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel.

The expression ―flat panel display‖ does not cover cathode-ray tube technology.

(C) Heading 8486 also includes machines and apparatus solely or principally of a kind used for:
(i) the manufacture or repair of masks and reticles;
(ii) assembling semiconductor devices or electronic integrated circuits;
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this schedule.

SUB-HEADING NOTES :

1. For the purposes of sub-heading 8465 20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2. For the purposes of sub-heading 8471 49, the term –systems‖ means automatic data processing

machines whose units satisfy the conditions laid down in Note 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of sub-heading 8481 20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Sub-heading 8481 20 takes precedence over all other sub-headings of heading 8481.

4. Sub-heading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8401	**NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION**			
8401 10 00	- Nuclear reactors	kg.	7.5%	-
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof	kg.	7.5%	-
8401 30 00	- Fuel elements (cartridges), non-irradiated	gi F/S	7.5%	-
8401 40 00	- Parts of nuclear reactors	kg.	7.5%	-
8402	**STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS**			
	- *Steam or other vapour generating boilers:*			
8402 11 00	-- Watertube boilers with a steam production exceeding 45 t per hour	kg.	10%	-
8402 12 00	-- Water tube boilers with a steam production not exceeding 45 t per hour	kg.	10%	-
8402 19	-- *Other vapour generating boilers, including*			
8402 19 10	--- Fire tube horizontal (lancashire) boilers	kg.	10%	-
8402 19 20	--- Fire tube boilers vertical	kg.	10%	-
8402 19 90	--- Other	kg.	10%	-
8402 20 00	- Super-heated water boilers	kg.	10%	-
8402 90	- *Parts:*			
8402 90 10	--- Parts of fire tube boilers	kg.	10%	-
8402 90 20	--- Parts of watertube boilers	kg.	10%	-
8402 90 90	--- Other	kg.	10%	-
8403	**CENTRAL HEATING BOILERS OTHER THAN THOSEOF HEADING 8402**			
8403 10 00	- Boilers	u	7.5%	-
8403 90 00	- Parts	kg.	7.5%	-

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8404		**AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS**			
8404 10 00	-	Auxiliary plants for use with boilers of heading 8402 or 8403	kg.	10%	-
8404 20 00	-	Condensers for steam or other vapour power units	kg.	10%	-
8404 90 00	-	Parts	kg.	10%	-
8405		**PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS**			
8405 10	-	*Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers :*			
8405 10 10	---	Producer gas or water gas generators	u	7.5%	-
8405 10 20	---	Acetylene gas generators	u	7.5%	-
8405 10 90	---	Other	u	7.5%	-
8405 90 00	-	Parts	u	7.5%	-
8406		**STEAM TURBINES AND OTHER VAPOUR TURBINES**			
8406 10 00	-	Turbines for marine propulsion	u	7.5%	-
	-	Other turbines:			
8406 81 00	--	Of an output exceeding 40 MW	u	10%	-
8406 82 00	--	Of an output not exceeding 40 MW	u	10%	-
8406 90 00	-	Parts	kg.	10%	-
8407		**SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES**			
8407 10 00	-	Aircraft engines	u	15%	-
	-	*Marine propulsion engines:*			
8407 21 00	--	Outboard motors	u	5%	-
8407 29 00	--	Other	u	15%	-
	-	*Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :*			
8407 31	--	*Of a cylinder capacity not exceeding 50 cc :*			
8407 31 10	---	For motor cycles	u	15%	-
8407 31 90	---	Other	u	15%	-
8407 32	--	*Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:*			
8407 32 10	---	For motor cycles	u	15%	-
8407 32 90	---	Other	u	15%	-
8407 33	--	*Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :*			
8407 33 10	---	For motor cars	u	15%	-
8407 33 20	---	For motor cycles	u	15%	-
8407 33 90	---	Other	u	15%	-
8407 34	--	*Of a cylinder capacity exceeding 1,000 cc:*			
8407 34 10	---	For motor cars	u	15%	-
8407 34 90	---	Other	u	15%	-

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8407 90	-	*Other engines:*			
8407 90 10	---	Petrol engines	u	15%	-
8407 90 20	---	Kerosene engines	u	15%	-
8407 90 90	---	Other	u	15%	-
8408		**COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)**			
8408 10	-	*Marine propulsion engines:*			
8408 10 10	---	Outboard engines	u	15%	-
	---	*Other* :			
8408 10 91	----	Of a cylinder capacity not exceeding 100 cc	u	15%	-
8408 10 92	----	Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	u	15%	-
8408 10 93	----	Of a cylinder capacity exceeding 250 cc	u	15%	-
8408 20	-	*Engines of a kind used for the propulsion of vehicles of Chapter 87:*			
8408 20 10	---	Of cylinder capacity not exceeding 250 cc	u	15%	-
8408 20 20	---	Engines of cylinder capacity exceeding 250 cc	u	15%	-
8408 90	-	*Other engines:*			
8408 90 10	---	Stationary engines of cylinder capacity exceeding 50 cc	u	15%	-
8408 90 90	---	Other	u	15%	-
8409		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 8407 OR 8408**			
8409 10 00	-	For aircraft engines	kg.	15%	-
	-	*Other :*			
8409 91	--	*Suitable for use solely or principally with spark-ignition internal combustion piston engines:*			
	---	*Valves, inlet and exhaust, piston, piston rings, piston assemblies :*			
8409 91 11	----	Valves, inlet and exhaust	kg.	15%	-
8409 91 12	----	Pistons	kg.	15%	-
8409 91 13	----	Piston rings	kg.	15%	-
8409 91 14	----	Piston assemblies	kg.	15%	-
8409 91 20	---	Fuel injection equipment excluding injection pumps	kg.	15%	-
	---	*Other :*			
8409 91 91	----	Of petrol engines for motor vehicles	kg.	15%	-
8409 91 92	----	Of other petrol engines	kg.	15%	-
8409 91 93	----	Of kerosene engines	kg.	15%	-
8409 91 94	----	Of gas engines	kg.	15%	-
8409 91 99	----	Other	kg.	15%	-
8409 99	--	*Other :*			
	---	*Valves, inlet and exhaust, piston, piston rings, piston assemblies :*			
8409 99 11	----	Valve, inlet and exhaust	kg.	15%	-
8409 99 12	----	Pistons	kg.	15%	-
8409 99 13	----	Piston rings	kg.	15%	-
8409 99 14	----	Piston assemblies	kg.	15%	-
8409 99 20	---	Fuel nozzles	kg.	15%	-

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8409 99 30	---	Fuel injection equipment excluding injection pumps	kg.	15%	-
	---	*Other parts of diesel engine:*			
8409 99 41	----	Of diesel engines for motor vehicles	kg.	15%	-
8409 99 42	----	Of outboard engine	kg.	15%	-
8409 99 49	----	Other	kg.	15%	-
8409 99 90	---	Other	kg.	15%	-
8410		**HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR**			
	-	*Hydraulic turbines and water wheels :*			
8410 11 00	--	Of a power not exceeding 1,000 kW	u	10%	-
8410 12	--	*Of a power exceeding 1,000 kW but not exceeding 10,000 kW:*			
8410 12 10	---	Of power exceeding 1,000 kW but not exceeding 5,000 kW	u	10%	-
8410 12 20	---	Of power exceeding 5,000 kW but not exceeding 10,000 kW	u	10%	-
8410 13	--	*Of a power exceeding 10,000 kW:*			
8410 13 10	---	Of power exceeding 10,000 kW but not exceeding 30,000 kW	u	10%	-
8410 13 20	---	Of power exceeding 30,000 kW but not exceeding 80,000 kW	u	10%	-
8410 13 90	---	Of power exceeding 80,000 kW	u	10%	-
8410 90 00	-	Parts, including regulators	kg.	10%	-
8411		**TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES**			
	-	*Turbo-jets :*			
8411 11 00	--	Of a thrust not exceeding 25kN	u	7.5%	-
8411 12 00	--	Of a thrust exceeding 25 kN	u	7.5%	-
	-	*Turbo-propellers:*			
8411 21 00	--	Of a power not exceeding 1,100 kW	u	7.5%	-
8411 22 00	--	Of a power exceeding 1,100 kW	u	7.5%	-
	-	*Other gas turbines:*			
8411 81 00	--	Of a power not exceeding 5,000 kW	u	10%	-
8411 82	--	*Of a power exceeding 5,000 kW:*			
8411 82 10	---	Of power exceeding 5,000 kW but not exceeding 15,000 kW	u	10%	-
8411 82 20	---	Of power exceeding 15,000 kW but not exceeding 30,000 kW	u	10%	-
8411 82 30	---	Of power exceeding 30,000 kW but not exceeding 60,000 kW	u	10%	-
8411 82 40	---	Of power exceeding 60,000 kW but not exceeding 90,000 kW	u	10%	-
8411 82 50	---	Of power exceeding 90,000 kW but not exceeding 1,15,000 kW	u	10%	-
8411 82 60	---	Of power exceeding 1,15,000 kW	u	10%	-
	-	*Parts :*			
8411 91 00	--	Of turbo-jets or turbo-propellers	kg.	7.5%	-
8411 99 00	--	Other	kg.	10%	-
8412		**OTHER ENGINES AND MOTORS**			

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(1)		(2)	(3)	(4)	(5)
8412 10 00	-	Reaction engines other than turbo-jets	u	7.5%	-
	-	*Hydraulic power engines and motors:*			
8412 21 00	--	Linear acting (cylinders)	u	7.5%	-
8412 29	--	*Other :*			
8412 29 10	---	Hydrojet (hydraulic jet engines)	u	7.5%	-
8412 29 90	---	Other	u	7.5%	-
	-	*Pneumatic power engines and motors:*			
8412 31 00	--	Linear acting (cylinders)	u	7.5%	-
8412 39 00	--	Other	u	7.5%	-
8412 80	-	*Other* :			
	---	*Steam or other vapour power :*			
8412 80 11	----	Stationary	u	7.5%	-
8412 80 19	----	Other	u	10%	-
8412 80 20	---	Motors, spring operated excluding clock and watch movements	u	10%	-
8412 80 30	---	Wind turbine or engine	u	10%	-
8412 80 90	---	Other	u	10%	-
8412 90	-	*Parts :*			
8412 90 10	---	Of steam engines incorporating boilers	kg.	7.5%	-
8412 90 20	---	Of other steam engines and other vapour power units not incorporating boilers	kg.	7.5%	-
8412 90 30	---	Of hydraulic engines and motors	kg.	7.5%	-
8412 90 90	---	Other	kg.	7.5%	-
8413		**PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS**			
	-	*Pumps fitted or designed to be fitted with a measuring device:*			
8413 11	--	*Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages:*			
8413 11 10	---	Hand pumps	u	10%	-
	---	*Other :*			
8413 11 91	----	Pumps for dispensing fuel	u	7.5%	-
8413 11 99	----	Other	u	7.5%	-
8413 19	--	*Other* :			
8413 19 10	---	Hand pumps	u	10%	-
8413 19 90	---	Other	u	7.5%	-
8413 20 00	-	Hand pumps, other than those of sub-heading 8413 11 or 8413 19	u	10%	-
8413 30	-	*Fuel, lubricating or cooling medium pumps for internal combustion piston engines:*			
8413 30 10	---	Injection pumps for diesel engines	u	7.5%	-
8413 30 20	---	Oil pump	u	7.5%	-

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(1)	(2)	(3)	(4)	(5)
8413 30 30	--- Water pump	u	7.5%	-
8413 30 90	--- Other	u	7.5%	-
8413 40 00	- Concrete pumps	u	7.5%	-
8413 50	- *Other reciprocating positive displacement pumps :*			
8413 50 10	--- Metering and dosing pumps	u	7.5%	-
	--- *Primarily designed for handling water :*			
8413 50 21	---- Deep tube well turbine pump	u	7.5%	-
8413 50 29	---- Other	u	7.5%	-
8413 50 90	--- Other	u	7.5%	-
8413 60	- *Other rotary positive displacement pumps:*			
8413 60 10	--- Gear type pumps	u	7.5%	-
8413 60 20	--- Screw type pumps	u	7.5%	-
8413 60 90	--- Other	u	7.5%	-
8413 70	- *Other centrifugal pumps:*			
8413 70 10	--- Primarily designed to handle water	u	7.5%	-
	--- *Other* :			
8413 70 91	---- Single and multistage chemical process pumps	u	7.5%	-
8413 70 92	---- Horizontal split casing pumps	u	7.5%	-
8413 70 93	---- Horizontal self priming pumps	u	7.5%	-
8413 70 94	---- Vertical turbine driven pumps	u	7.5%	-
8413 70 95	---- Boiler feed pumps	u	7.5%	-
8413 70 96	---- Slurry pumps	u	7.5%	-
8413 70 97	---- Dredger pumps	u	7.5%	-
8413 70 99	---- Other	u	7.5%	-
	- *Other pumps-liquid elevators:*			
8413 81	-- *Pumps :*			
8413 81 10	--- Gas pumps	u	7.5%	-
8413 81 20	--- Hydraulic ram	u	7.5%	-
8413 81 30	--- Axial flow and mixed flow vertical pump designed primarily for handling water	u	7.5%	-
8413 81 90	--- Other	u	7.5%	-
8413 82 00	-- Liquid elevators	u	7.5%	-
	- *Parts :*			
8413 91	-- *Of pumps :*			
8413 91 10	--- Of reciprocating pumps	kg.	7.5%	-
8413 91 20	--- Of centrifugal pumps	kg.	7.5%	-
8413 91 30	--- Of deep well turbine pumps and of other rotary pumps	kg.	7.5%	-
8413 91 40	--- Of hand pump for handling water	kg.	10%	-
8413 91 90	--- Other	kg.	7.5%	-
8413 92 00	-- Of liquid elevators	kg.	7.5%	-

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; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS**

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(1)		(2)	(3)	(4)	(5)
8414 10	-	*Vacuum pumps :*			
8414 10 10	---	with maximum flow-rate greater than 5 m³/h (under standard temperature (273 K (0 °C)) and pressure (101.3 kPa) conditions)	u	7.5%	-
8414 10 90	---	Other	u	7.5%	-
8414 20	-	*Hand or foot-operated air pumps :*			
8414 20 10	---	Bicycle pumps	u	10%	-
8414 20 20	---	Other hand pumps	u	10%	-
8414 20 90	---	Other	u	7.5%	-
8414 30 00	-	Compressors of a kind used in refrigerating equipment	u	15%	-
8414 40	-	*Air compressors mounted on a wheeled chassis for towing :*			
8414 40 10	---	Reciprocating air compressors	u	15%	-
8414 40 20	---	Centrifugal air compressors	u	15%	-
8414 40 30	---	Screw air compressors	u	15%	-
8414 40 90	---	Other	u	15%	-
	-	*Fans :*			
8414 51	--	*Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:*			
8414 51 10	---	Table fans	u	20%	-
8414 51 20	---	Ceiling fans	u	20%	-
8414 51 30	---	Pedestal fans	u	20%	-
8414 51 40	---	Railway carriage fans	u	10%	-
8414 51 50	---	Wall fans	u	20%	-
8414 51 90	---	Other	u	20%	-
8414 59	--	*Other* :			
8414 59 10	---	Air circulator	u	10%	-
8414 59 20	---	Blowers, portable	u	20%	-
8414 59 30	---	Industrial fans and blowers	u	10%	-
8414 59 90	---	Other	u	10%	-
8414 60 00	-	Hoods having a maximum horizontal side not exceeding 120 cm	u	15%	-
8414 70 00	-	Gas-tight biological safety cabinets	u	7.5%	-
8414 80	-	*Other* :			
	---	*Gas compressors:*			
8414 80 11	----	Of a kind used in air-conditioning equipment	u	15%	-
8414 80 19	----	Other	u	15%	-
8414 80 20	---	Free-piston generators for gas turbine	u	15%	-
8414 80 30	---	Turbo charger	u	15%	-
8414 80 90	---	Other	u	15%	-
8414 90	-	*Parts :*			
	---	*Of air or vacuum pumps and compressors:*			
8414 90 11	----	Of gas compressors of a kind used in refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8414 90 12	----	Of bicycle pumps	kg.	10%	-
8414 90 19	----	Other	kg.	7.5%	-
8414 90 20	---	Of free piston generators	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8414 90 30	---	Of electric fans	kg.	10%	-
8414 90 40	---	Of Industrial fans, blowers	kg.	7.5%	-
8414 90 90	---	Other	kg.	7.5%	-
8415		**AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED**			
8415 10	-	*Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system";*			
8415 10 10	---	Split system	u	20%	-
8415 10 90	---	Other	u	20%	-
8415 20	-	*Of a kind used for persons in motor vehicles :*			
8415 20 10	---	For buses	u	20%	-
8415 20 90	---	Other	u	20%	-
	-	*Other* :			
8415 81	--	*Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):*			
8415 81 10	---	Split air-conditioner two tonnes and above	u	20%	-
8415 81 90	---	Other	u	20%	-
8415 82	--	*Other, incorporating a refrigerating unit:*			
8415 82 10	---	Split air-conditioner two tonnes and above	u	20%	-
8415 82 90	---	Other	u	20%	-
8415 83	--	*Not incorporating a refrigerating unit :*			
8415 83 10	---	Split air-conditioner two tonnes and above	u	20%	-
8415 83 90	---	Other	u	20%	-
8415 90 00	-	Parts	kg.	20%	-
8416		**FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES**			
8416 10 00	-	Furnace burners for liquid fuel	kg.	7.5%	-
8416 20 00	-	Other furnace burners, including combination burners	kg.	7.5%	-
8416 30 00	-	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	kg.	7.5%	-
8416 90 00	-	Parts	kg.	7.5%	
8417		**INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC**			

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(1)		(2)	(3)	(4)	(5)
8417 10 00	-	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	7.5%	-
8417 20 00	-	Bakery ovens, including biscuit ovens	u	7.5%	-
8417 80	-	*Other :*			
8417 80 10	---	For cement industry	u	7.5%	-
8417 80 90	---	Other	u	7.5%	-
8417 90 00	-	Parts	kg.	7.5%	-
8418		**REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 8412.5**			
8418 10	-	*Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :*			
8418 10 10	---	Commercial type	u	15%	-
8418 10 90	---	Other	u	20%	-
	-	*Refrigerators, household type:*			
8418 21 00	--	Compression-type	u	20%	-
8418 29 00	--	Other	u	20%	-
8418 30	-	*Freezers of the chest type, not exceeding 800l capacity :*			
8418 30 10	---	Commercial type electrical	u	15%	-
8418 30 90	---	Other	u	15%	-
8418 40	-	*Freezers of the upright type, not exceeding 900l capacity :*			
8418 40 10	---	Electrical	u	15%	-
8418 40 90	---	Other	u	15%	-
8418 50 00	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating or freezing equipment	u	15%	-
	-	*Other refrigerating or freezing equipment; heat pumps :*			
8418 61 00	--	Heat pumps other than air-conditioning machines of heading 8415	u	15%	-
8418 69	--	*Other* :			
8418 69 10	---	Ice making machinery	u	15%	-
8418 69 20	---	Water cooler	u	15%	-
8418 69 30	---	Vending machine, other than automatic vending machine	u	15%	-
8418 69 40	---	Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	u.	15%	-
8418 69 50	---	Refrigerated farm tanks, industrial ice cream freezer	u	15%	-

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(1)		(2)	(3)	(4)	(5)
8418 69 90	---	Other	u	15%	-
	-	*Parts:*			
8418 91 00	--	Furniture designed to receive refrigerating or freezing equipment	kg.	7.5%	-
8418 99 00	--	Other	kg.	7.5%	-
8419		**MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC**			
	-	*Instantaneous or storage water heaters,non- electric :*			
8419 11	--	*Instantaneous gas water heaters :*			
8419 11 10	---	Domestic type	u	10%	-
8419 11 90	---	Other	u	7.5%	-
8419 12 00	--	Solar water heaters	u	10%	-
8419 19	--	*Other* :			
8419 19 10	---	Domestic type	u	10%	-
8419 19 20	---	Other	u	7.5%	-
8419 20	-	*Medical, surgical or laboratory sterilisers:*			
8419 20 10	---	Auto claves	u	7.5%	-
8419 20 90	---	Other	u	7.5%	-
	-	*Dryers :*			
8419 33 00	--	Lyophilisation apparatus, freeze drying units and spray dryers	u	7.5%	-
8419 34 00	--	Other, for agricultural products	u	7.5%	-
8419 35 00	--	Other, for wood, paper pulp, paper or paperboard	u	7.5%	-
8419 39 00	--	Other	u	7.5%	-
8419 40	-	*Distilling or rectifying plant:*			
8419 40 10	---	For petroleum refining	u	7.5%	-
8419 40 20	---	Other distilling equipment	u	7.5%	-
8419 40 90	---	Other	u	7.5%	-
8419 50	-	*Heat exchange units:*			
	---	*with a heat transfer surface area of greater than 0.15 m², and less than 20 m² :*			
8419 50 11	---	Shell and tube type	u	7.5%	-
8419 50 12	---	Plate type	u	7.5%	-
8419 50 13	---	Spiral type	u	7.5%	-
8419 50 19	---	Other	u	7.5%	-
	---	*Other :*			
8419 50 91	----	Shell and tube type	u	7.5%	-
8419 50 92	----	Plate type	u	7.5%	-
8419 50 93	----	Spiral type	u	7.5%	-
8419 50 99	----	Other	u	7.5%	-
8419 60 00	-	Machinery for liquefying air or other gases	u	7.5%	-
	-	*Other machinery, plant and equipment:*			
8419 81	--	*For making hot drinks or for cooking heating food :*			
8419 81 10	---	Friers	u	10%	-

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8419 81 20	---	Other kitchen machines	u	10%	-
8419 81 90	---	Other	u	10%	-
8419 89	--	*Other* :			
	---	*Pressure vessels, reactors, columns or towers or chemical storage tanks :*			
8419 89 11	----	Pressure vessels	u	10%	-
8419 89 12	----	Reactors with total internal (geometric) volume greater than 0.1 m^3 (100 *l*) and less than 20 m^3 (20000 *l*)	u	10%	-
8419 89 13	----	Other reactors	u	10%	-
8419 89 14	----	Distillation or absorption columns of internal diameter greater than 0.1 m	u	10%	-
8419 89 15	----	Other distillation or absorption columns	u	10%	-
8419 89 16	----	Chemical storage tanks with a total internal (geometric) volume greater than 0.1 m^3 (100 *l*)	u	10%	-
8419 89 17	----	Other chemical storage tanks	u	10%	-
8419 89 19	----	Other	u	10%	-
8419 89 20	---	Glass lined equipment	u	7.5%	-
8419 89 30	---	Auto claves other than for cooking or heating food, not elsewhere specified or included	u	7.5%	-
8419 89 40	---	Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	u	7.5%	-
8419 89 50	---	Pasteurizers	u	7.5%	-
8419 89 60	---	Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	u	7.5%	-
8419 89 70	---	Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	u	7.5%	-
8419 89 80	---	Vacuum-vapour plant for deposition of metals	u	7.5%	-
8419 89 90	---	Other	u	7.5%	-
8419 90	-	*Parts :*			
8419 90 10	---	Parts of instantaneous or storage water heaters (domestic type)	kg.	10%	-
8419 90 90	---	Other	kg.	7.5%	-
8420		**CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR**			
8420 10 00	-	Calendering or other rolling machines	u	7.5%	-
	-	*Parts :*			
8420 91 00	--	Cylinders	kg.	7.5%	-
8420 99 00	--	Other	kg.	7.5%	-
8421		**CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES**			
	-	*Centrifuges, including centrifugal dryers:*			
8421 11 00	--	Cream separators	u	7.5%	-
8421 12 00	--	Clothes-dryers	u	7.5%	-
8421 19	--	*Other* :			
8421 19 10	---	Bowl centrifuges	u	7.5%	-
8421 19 20	---	Basket centrifuges	u	7.5%	-
8421 19 30	---	Continuous automatic centrifuges	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8421 19 40	---	Self cleaning centrifuges	u	7.5%	-
8421 19 50	---	Decanter centrifuges horizontal bowl	u	7.5%	-
8421 19 60	---	Screw conveyor centrifuges	u	7.5%	-
	---	*Other :*			
8421 19 91	----	For chemical industries	u	7.5%	-
8421 19 99	----	Other	u	7.5%	-
	-	*Filtering or purifying machinery and apparatus for liquids:*			
8421 21	--	*For filtering or purifying water :*			
8421 21 10	---	Ion exchanger plant or apparatus	u	7.5%	-
8421 21 20	---	Household type filters	u	10%	-
8421 21 90	---	Other	u	7.5%	-
8421 22 00	--	For filtering or purifying beverages other than water	u	7.5%	-
8421 23 00	--	Oil or petrol-filters for internal combustion engines	u	10%	-
8421 29 00	--	Other	u	7.5%	-
	-	*Filtering or purifying machinery and apparatus for gases:*			
8421 31 00	--	Intake air filters for internal combustion engines	u	10%	-
8421 32 00	--	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	u	15%	-
8421 39	--	*Other* :			
8421 39 10	---	Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	u	7.5%	-
8421 39 20	---	Air purifiers or cleaners	u	7.5%	-
8421 39 90	---	Other	u	7.5%	-
	-	*Parts :*			
8421 91 00	--	Of centrifuges, including centrifugal dryers	u	7.5%	-
8421 99 00	--	Other	u.	10%	-
8422		**DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS ; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES**			
	-	*Dish washing machines :*			
8422 11 00	--	Of the household type	u	10%	-
8422 19 00	--	Other	u	7.5%	-
8422 20 00	-	Machinery for cleaning or drying bottles or other containers	u	7.5%	-
8422 30 00	-	Machineryfor filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers;	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
		machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages			
8422 40 00	-	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg.	7.5%	-
8422 90	-	*Parts:*			
8422 90 10	---	Of machinery for cleaning or drying bottles or other containers	kg.	7.5%	-
8422 90 20	---	Of dish washing machines of household type	kg.	10%	-
8422 90 90	---	Of other machinery	kg.	7.5%	-
8423		**WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTI GRAM S OR BETTE R), INCLUDIN G WEIG HT OPE RAT ED COU NTI NG OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS**			
8423 10 00	-	Personal weighing machines, including baby scales; household scales	u	10%	-
8423 20 00	-	Scales for continuous weighing of goods on conveyors	u	7.5%	-
8423 30 00	-	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	7.5%	-
	-	*Other weighing machinery:*			
8423 81	--	*Having a maximum weighing capacity not exceeding 30 kg :*			
8423 81 10	---	Beam scale	u	7.5%	-
8423 81 90	---	Other	u	7.5%	-
8423 82	--	*Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg :*			
8423 82 10	---	Beam scale	u	7.5%	-
8423 82 90	---	Other	u	7.5%	-
8423 89 00	--	Other	u	7.5%	-
8423 90	-	*Weighing machine weights of all kinds; parts of weighing machinery :*			
8423 90 10	---	Weighing machine weights of all kinds	kg.	10%	-
8423 90 20	---	Parts of weighing machinery	kg.	7.5%	-
8424		**MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUI DS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES**			

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(1)		(2)	(3)	(4)	(5)
8424 10 00	-	Fire extinguishers, whether or not charged	u	7.5%	-
8424 20 00	-	Spray guns and similar appliances	u	7.5%	-
8424 30 00	-	Steam or sand blasting machines and similar jet projecting machines	u	7.5%	-
	-	*Agricultural or horticultural sprayers:*			
8424 41 00	--	Portable sprayers	u	7.5%	-
8424 49 00	--	Other	u	7.5%	-
	-	*Other appliances :*			
8424 82 00	--	Agricultural or horticultural	u	7.5%	-
8424 89	--	*Other* :			
8424 89 10	---	Painting equipment, including electrostatic phosphating and powder coating equipment	u	7.5%	-
8424 89 20	---	Industrial bellows	u	7.5%	-
8424 89 90	---	Other	u	7.5%	-
8424 90 00	-	Parts	kg.	7.5%	-
8425		**PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS**			
	-	*Pulley tackles and hoists other than skip hoists or hoists of a kind used for raising vehicles :*			
8425 11	--	*Powered by electric motor:*			
8425 11 10	---	Hoists	u	7.5%	-
8425 11 20	---	Pulley tackle	u	7.5%	-
8425 19	--	*Other :*			
8425 19 10	---	Hoists machine	u	7.5%	-
8425 19 20	---	Pulley tackle	u	7.5%	-
	_	*Winches; capstans:*			
8425 31 00	--	Powered by electric motor	u	7.5%	-
8425 39 00	--	Other	u	7.5%	-
	-	*Jacks; hoists of a kind used for raising vehicles :*			
8425 41 00	--	Built-in jacking system of a type used in garages	u	7.5%	-
8425 42 00	--	Other jacks and hoists, hydraulic	u	7.5%	-
8425 49 00	--	Other	u	7.5%	-
8426		**SHIP'S DERRICKS; CRANES INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE**			
		Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
8426 11 00	--	Overhead travelling cranes on fixed support	u	7.5%	
8426 12 00	--	Mobile lifting frames on tyres and straddle carriers	u	7.5%	-
8426 19 00	--	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8426 20 00	-	Tower cranes	u	7.5%	-
8426 30 00	-	Portal or pedestal jib cranes	u	7.5%	-
	-	*Other machinery, self-propelled :*			
8426 41 00	--	On tyres	u	7.5%	-
8426 49 00	--	Other	u	7.5%	-
	-	*Other machinery :*			
8426 91 00	--	Designed for mounting on road vehicles	u	7.5%	-
8426 99	--	*Other* :			
8426 99 10	---	Ropeway and telphers	u	7.5%	-
8426 99 90	---	Other	u	7.5%	-
8427		**FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT**			
8427 10 00	-	Self-propelled trucks powered by an electric motor	u	7.5%	-
8427 20 00	-	Other self-propelled trucks	u	7.5%	-
8427 90 00	-	Other trucks	u	7.5%	-
8428		**OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS)**			
8428 10	-	*Lifts and skip hoists:*			
	---	*Lifts :*			
8428 10 11	----	Lifts of a kind used in buildings	u	7.5%	-
8428 10 19	----	Other	u	7.5%	-
8428 10 20	---	Skip hoists	u	7.5%	-
8428 20	-	*Pneumatic elevators and conveyors:*			
	---	*Conveyors :*			
8428 20 11	----	Belt conveyors	u	7.5%	-
8428 20 19	----	Other	u	7.5%	-
8428 20 20	---	Pneumatic elevators	u	7.5%	-
	-	*Other continuous-action elevators and conveyors, for goods or materials :*			
8428 31 00	--	Specially designed for underground use	u	7.5%	-
8428 32 00	--	Other, bucket type	u	7.5%	-
8428 33 00	--	Other, belt type	u	7.5%	-
8428 39 00	--	Other	u	7.5%	-
8428 40 00	-	Escalators and moving walkways	u	7.5%	-
8428 60 00	-	Teleferics, chair-lifts, ski-rag lines, traction mechanisms for funiculars	u	7.5%	-
8428 70 00	-	Industrial robots	u	7.5%	-
8428 90	-	*Other machinery :*			
8428 90 10	---	For coal handling	u	7.5%	-
8428 90 20	---	For ash handling	u	7.5%	-
8428 90 90	---	Other	u	7.5%	-
8429		**SELF-PROPELLED BULLDOZERS, ANGLEDOZERS,**			

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(1)		(2)	(3)	(4)	(5)
		GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS			
	-	*Bulldozers and angledozers :*			
8429 11	--	*Track laying :*			
8429 11 10	---	Angledozers	u	7.5%	-
8429 11 20	---	Bulldozers	u	7.5%	-
8429 19	--	*Other* :			
8429 19 10	---	Angledozers	u	7.5%	-
8429 19 20	---	Bulldozers	u	7.5%	-
8429 20 00	-	Graders and levellers	u	7.5%	-
8429 30 00	-	Scrappers	u	7.5%	-
8429 40	-	*Tamping machines and road rollers :*			
8429 40 10	---	Road rollers upto 5 tons capacity	u	7.5%	-
8429 40 20	---	Road rollers above 5 tons capacity	u	7.5%	-
8429 40 30	---	Tamping machines	u	7.5%	-
	-	*Mechanical shovels, excavators and shovel loaders :*			
8429 51 00	--	Front-end shovel loaders	u	7.5%	-
8429 52 00	--	Machinery with a 360 degrees revolving superstructure	u	7.5%	-
8429 59 00	--	Other	u	7.5%	-
8430		**OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS**			
8430 10	-	*Pile-drivers and pile-extractors :*			
8430 10 10	---	Pile-drivers	u	7.5%	-
8430 10 20	---	Pile-extractors	u	7.5%	-
8430 20 00	-	Snow-ploughs and snow-blowers	u	7.5%	-
	-	*Coal or rock cutters and tunneling machinery:*			
8430 31	--	*Self-propelled:*			
8430 31 10	---	Coal cutters	u	7.5%	-
8430 31 20	---	Tunneling machinery	u	7.5%	-
8430 31 90	---	Other	u	7.5%	-
8430 39 00	--	Other	u	7.5%	-
	-	*Other boring or sinking machinery:*			
8430 41	--	*Self-propelled :*			
8430 41 10	---	Tube well drilling and core drilling machinery	u	7.5%	-
8430 41 20	---	Petroleum and gas well drilling machinery	u	7.5%	-
8430 41 30	---	Rock drilling machinery	u	7.5%	-
8430 41 90	---	Other	u	7.5%	-
8430 49 00	--	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8430 50	-	*Other machinery, self-propelled :*			
8430 50 10	---	Mining machinery (excluding coal mining)	u	7.5%	-
8430 50 90	---	Other	u	7.5%	-
	-	*Other machinery, not self-propelled:*			
8430 61 00	--	Tamping or compacting machinery	u	7.5%	-
8430 69 00	--	Other	u	7.5%	-
8431		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430**			
8431 10	-	*Of machinery of heading 8425 :*			
8431 10 10	---	Of pulley tackle and hoists, other than ship hoists, winches or capstans	kg.	7.5%	-
8431 10 90	---	Other	kg.	7.5%	-
8431 20	-	*Of machinery of heading 8427 :*			
8431 20 10	---	Of fork lift trucks	kg.	7.5%	-
8431 20 90	---	Other	kg.	7.5%	-
	-	*Of machinery of heading 8428:*			
8431 31 00	--	Of lifts, skip hoists or escalators	kg.	7.5%	-
8431 39	--	*Other :*			
8431 39 10	---	Of elevators, conveyors and moving equipments	kg.	7.5%	-
8431 39 90	---	Other	kg.	7.5%	-
	-	*Of machinery of heading 8426, 8429 or 8430 :*			
8431 41 00	--	Buckets, shovels, grabs and grips	kg.	7.5%	-
8431 42 00	--	Bulldozers or angledozer blades	kg.	7.5%	-
8431 43	--	*Parts of boring or sinking machinery of sub-heading 8430 41 or 8430 49 :*			
8431 43 10	---	Of boring or sinking machinery, self-propelled	kg.	7.5%	-
8431 43 90	---	Other	kg.	7.5%	-
8431 49	--	*Other :*			
8431 49 10	---	Of road rollers, mechanically propelled	kg.	7.5%	-
8431 49 20	---	Of ships derricks and cranes	kg.	7.5%	-
8431 49 30	---	Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores	kg.	7.5%	-
8431 49 40	---	Of pile driver, snow plough, not self-propelled	kg.	7.5%	-
8431 49 90	---	Other	kg.	7.5%	-
8432		**AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS- GROUND ROLLERS**			
8432 10	-	*Ploughs:*			
8432 10 10	---	Disc ploughs	u	7.5%	-
8432 10 20	---	Other tractor ploughs	u	7.5%	-
8432 10 90	---	Other	u	7.5%	-
	-	*Harrows, scarifiers, cultivators, weeders andhoes:*			

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(1)		(2)	(3)	(4)	(5)
8432 21 00	--	Disc harrows	u	7.5%	-
8432 29	--	*Other* :			
8432 29 10	---	Rotary hoes	u	7.5%	-
8432 29 90	---	Other	u	7.5%	-
	-	*Seeders, planters and transplanters:*			
8432 31 00	--	No-till direct seeders, planters and transplanters	u	7.5%	-
8432 39 00	--	Other	u	7.5%	-
	-	*Manure spreaders and fertiliser distributors:*			
8432 41 00	--	Manure spreaders	u	7.5%	-
8432 42 00	--	Fertiliser distributors	u	7.5%	-
8432 80	-	*Other machinery :*			
8432 80 10	---	Lawn or sports ground rollers	u	7.5%	-
8432 80 20	---	Rotary tiller	u	7.5%	-
8432 80 90	---	Other	u	7.5%	-
8432 90	-	*Parts :*			
8432 90 10	---	Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	u	7.5%	-
8432 90 90	---	Other	u	7.5%	-
8433		**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 8437**			
	-	*Mowers for lawns, parks or sports-grounds:*			
8433 11	--	*Powered with the cutting device rotating in a horizontal plane:*			
8433 11 10	---	Powered with 3 HP or more	u	7.5%	-
8433 11 90	---	Other	u	10%	
8433 19	--	*Other* :			
8433 19 10	---	Non-powered mowers, having width of 75 cm or more	u	7.5%	-
8433 19 90	---	Other	u	10%	-
8433 20 00	-	Other mowers, including cutter bars for tractor mounting	u	7.5%	-
8433 30 00	-	Other haymaking machinery	u	7.5%	-
8433 40 00	-	Straw or fodder balers, including pick-up balers	u	7.5%	-
	-	*Other harvesting machinery; threshing machinery :*			
8433 51 00	--	Combine harvester-threshers	u	7.5%	-
8433 52 00	--	Other threshing machinery	u	7.5%	-
8433 53 00	--	Root or tuber harvesting machines	u	7.5%	-
8433 59 00	--	Other	u	7.5%	-
8433 60	-	*Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :*			
8433 60 10	---	Machines for cleaning	u	7.5%	-
8433 60 20	---	Machines for sorting or grading	u	7.5%	-

Indiacode

(1)		(2)	(3)	(4)	(5)
8433 90 00	-	Parts	kg.	7.5%	-
8434		**MILKING MACHINES AND DAIRY MACHINERY**			
8434 10 00	-	Milking machines	u	7.5%	-
8434 20 00	-	Dairy machinery	u	7.5%	-
8434 90	-	*Parts :*			
8434 90 10	---	Of milking machinery	kg.	7.5%	-
8434 90 20	---	Of dairy machinery	kg.	7.5%	-
8435		**PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES**			
8435 10 00	-	Machinery	u	7.5%	-
8435 90 00	-	Parts	kg.	7.5%	-
8436		**OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS**			
8436 10 00	-	Machinery for preparing animal feeding stuffs	u	7.5%	-
	-	*Poultry-keeping machinery; poultry incubators and brooders :*			
8436 21 00	--	Poultry incubators and brooders	u	7.5%	-
8436 29 00	--	Other	u	7.5%	-
8436 80	-	*Other machinery:*			
8436 80 10	---	Germination plant fitted with mechanical and thermal equipment	u	7.5%	-
8436 80 90	---	Other	u	7.5%	-
	-	*Parts :*			
8436 91 00	--	Of poultry-keeping machinery or poultry incubators and brooders	kg.	7.5%	-
8436 99 00	--	Other	kg.	7.5%	-
8437		**MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY**			
8437 10 00	-	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	7.5%	-
8437 80	-	*Other machinery :*			
8437 80 10	---	Flour mill machinery	u	7.5%	-
8437 80 20	---	Rice mill machinery	u	7.5%	-
8437 80 90	---	Other	u	7.5%	-
8437 90	-	*Parts :*			

Indiacode

(1)		(2)	(3)	(4)	(5)
8437 90 10	---	Of flour mill machinery	kg.	7.5%	-
8437 90 20	---	Of rice mill machinery	kg.	7.5%	-
8437 90 90	---	Other	kg.	7.5%	-
8438		**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 OR MICROBIAL FATS OR OILS**			
8438 10	-	*Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products :*			
8438 10 10	---	Bakery machinery	u	7.5%	-
8438 10 20	---	Machinery for manufacture of macaroni or spaghetti or similar products	u	7.5%	-
8438 20 00	-	Machinery for the manufacture of confectionery, cocoa or chocolate	u	7.5%	-
8438 30	-	*Machinery for sugar manufacture :*			
8438 30 10	---	Sugar cane crushers	u	7.5%	-
8438 30 90	---	Other	u	7.5%	-
8438 40 00	-	Brewery machinery	u	7.5%	-
8438 50 00	-	Machinery for the preparation of meat or poultry	u	7.5%	-
8438 60 00	-	Machinery for the preparation of fruits, nuts or vegetables	u	7.5%	-
8438 80	-	*Other machinery :*			
8438 80 10	---	Auxiliary equipment for extrusion cooking plant	u	7.5%	-
8438 80 20	---	For production of soya milk or other soya products (other than soya oil)	u	7.5%	-
8438 80 30	---	Diffusing machines (diffusers)	u	7.5%	-
8438 80 40	---	Tea leaf rolling or cutting machine	u	7.5%	-
8438 80 90	---	Other	u	7.5%	-
8438 90	-	*Parts :*			
8438 90 10	---	Of sugar manufacturing machinery	kg.	7.5%	-
8438 90 90	---	Of other machinery	kg.	7.5%	-
8439		**MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD**			
8439 10 00	-	Machinery for making pulp of fibrous cellulosic material	u	7.5%	-
8439 20 00	-	Machinery for making paper or paperboard	u	7.5%	-
8439 30	-	*Machinery for finishing paper or paperboard:*			
8439 30 10	---	Paper laminating machine	u	7.5%	-
8439 30 90	---	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Parts :*			
8439 91 00	--	Of machinery for making pulp of fibrous cellulosic material	kg.	7.5%	-
8439 99 00	--	Other	kg.	7.5%	-
8440		**BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES**			
8440 10	-	*Machinery :*			
8440 10 10	---	Wire stitching machinery, single headed	u	7.5%	-
8440 10 90	---	Other	u	7.5%	-
8440 90 00	-	Parts	kg.	7.5%	-
8441		**OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPRBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS**			
8441 10	-	*Cutting machines :*			
8441 10 10	---	Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	u	7.5%	-
8441 10 90	---	Other	u	7.5%	-
8441 20 00	-	Machines for making bags, sacks or envelopes	u	7.5%	-
8441 30 00	-	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	7.5%	-
8441 40 00	-	Machines for moulding articles in paper pulp, paper or paperboard	u	7.5%	-
8441 80 00	-	Other machinery	u	7.5%	-
8441 90 00	-	Parts	kg.	7.5%	-
8442		**MACHINERY, APPARATUS AND EQUIPMENT (OTHER THEN THE MACHINES OF HEADINGS 8456 TO 8465) FOR PREPARING OR MAKING PLATES, PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)**			
8442 30	-	*machinery, apparatus and equipment:*			
8442 30 10	---	Brass rules	u	7.5%	-
8442 30 20	---	Chases	u	7.5%	-
8442 30 90	---	Other	u	7.5%	-
8442 40 00	-	Parts of the foregoing machinery, apparatus or equipment	kg.	7.5%	-
8442 50	-	*Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):*			

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(1)		(2)	(3)	(4)	(5)
8442 50 10	--	Plates and cylinders	kg.	7.5%	-
8442 50 20	--	Lithographic plates	kg.	7.5%	-
	---	*Plate, cylinder and lithographic stones prepared for printing purposes:*			
8442 50 31	----	Plate and cylinder for textile printing machine	kg.	7.5%	-
8442 50 39	----	Other	kg.	7.5%	-
8442 50 40	---	Highly polished copper sheets for making blocks	kg.	7.5%	-
8442 50 50	---	Highly polished zinc sheets for making process blocks	kg.	7.5%	-
8442 50 90	---	Other	kg.	7.5%	-
8443		**PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF**			
	-	*Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 :*			
8443 11 00	--	Off set printing machinery, reel fed	u	7.5%	-
8443 12 00	--	Offset printing machinery, sheet- fed, office type (using sheets With one side not exceeding22 cm and the other side not exceeding 36 cm in the unfolded state)	u	7.5%	-
8443 13 00	--	Other offset printing machinery	u	7.5%	-
8443 14 00	--	Letterpress printing machinery, reel fed, excluding flexography printing	u	7.5%	-
8443 15 00	--	Letterpress printing machinery, other than reel fed, excluding flexographic printing	u	7.5%	-
8443 16 00	--	Flexographic printing machinery	u	7.5%	-
8443 17 00	--	Gravure printing machinery	u	7.5%	-
8443 19	--	*Other:*			
8443 19 10	---	Flat bed prianting presses	u	7.5%	-
8443 19 20	---	Platen printing presses	u	7.5%	-
8443 19 30	---	Proof presses	u	7.5%	-
	---	Machinery for printing repetitive word or design or colour:			
8443 19 41	----	On cotton textile	u	7.5%	-
8443 19 49	----	Other	u	7.5%	-
8443 19 90	---	Other	u	7.5%	-
	--	*Other printers, copying machines and facsimile machines, whether or not combined :*			
8443 31 00	--	Machines which perform two or more of the	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
		functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network			
8443 32	--	*Other, capable of connecting to an automatic data processing machine or to a network:*			
8443 32 10	---	Line printer	u	Free	-
8443 32 20	---	Dot matrix printer	u	Free	-
8443 32 30	---	Letter quality daisy wheel printer	u	Free	-
8443 32 40	---	Laser jet printer	u	Free	-
8443 32 50	---	Ink jet printer	u	Free	
8443 32 60	---	Facsimile machine	u	Free	-
8443 32 90	---	Other	u	10%	-
8443 39	--	*Other:*			
8443 39 10	---	Ink-jet printing machine	u	7.5%	-
8443 39 20	---	Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy (direct process)	u	7.5%	-
8443 39 30	---	Electrostatic photocopying apparatus operated by reproducing the original image via and interme-diate onto the copy (indirect process)	u	7.5%	-
8443 39 40	---	Other photocopying apparatus incorporating an optical system	u	7.5%	-
8443 39 50	---	Other photocopying apparatus of contact type			
8443 39 60	---	Thermo-copying apparatus	u	7.5%	-
8443 39 70	---	Facsimile machine not capable of getting connected to automatic data processing machine	u	7.5%	-
8443 39 90	---	Other	u	7.5%	-
	--	*Parts and accessories* :			
8443 91 00	--	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	kg.	7.5%	-
8443 99	--	*Other:*	u	Free	-
8443 99 10	---	Automatic documents feeders of copying machines	u	Free	-
8443 99 20	---	Paper feeders of copying machines	u	Free	-
8443 99 30	---	Sorters of copying machines	u	Free	-
8443 99 40	---	Other parts of copying machines	u	Free	-
	---	*Parts and accessories of goods of sub-heading 8443 31, 8443 32:*	u	Free	-
8443 99 51	---	Ink cartridges, with print head assembly	u	10%	-
8443 99 52	----	Ink cartridges, without print head assembly	u	10%	-
8443 99 53	---	Ink spray nozzle	u	10%	-
8443 99 59	----	Other	u	Free	-
8443 99 60	---	Parts and accessories of goods of sub-heading 8443 39	u	7.5%	-
8443 99 90	---	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8444		**MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS**			
8444 00	-	*Machines for extruding, drawing, texturing or cutting man-made textile materials :*			
8444 00 10	---	Machines for extruding man-made textile materials	u	12.5%	-
8444 00 90	---	Other	u	7.5%	-
8445		**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 8446 OR 8447**			
	-	*Machines for preparing textile fibres :*			
8445 11	--	*Carding machines :*			
8445 11 10	---	Cotton carding machines	u	7.5%	-
8445 11 90	---	Other	u	7.5%	-
8445 12	--	*Combing machines:*			
8445 12 10	---	Cotton combing machines	u	7.5%	-
8445 12 90	---	Other	u	7.5%	-
8445 13 00	--	Drawing or roving machines	u	7.5%	-
8445 19	--	*Other* :			
8445 19 10	---	Cottonprocessingmachines (includingcottonginning machine)	u	7.5%	-
8445 19 20	---	Jute fibre processing machines	u	7.5%	-
8445 19 30	---	Regenerated fibres and synthetic fibres processing machines	u	7.5%	-
8445 19 40	---	Silk processing machines	u	7.5%	-
8445 19 50	---	Wool processing machines	u	7.5%	-
8445 19 60	---	Blowroom machines	u	7.5%	-
8445 19 90	---	Other	u	7.5%	-
8445 20	-	*Textile spinning machines :*			
	---	*Cotton spinning machines :*			
8445 20 11	----	Drawing frames	u	7.5%	-
8445 20 12	----	Intermediate frames	u	7.5%	-
8445 20 13	----	Ring frames	u	7.5%	-
8445 20 14	----	Roving frames	u	7.5%	-
8445 20 19	----	Other	u	7.5%	-
8445 20 20	---	Jute fibres spinning machines	u	7.5%	-
8445 20 30	---	Regenerated fibres and synthetic fibres spinning machines	u	7.5%	-
8445 20 40	---	Silk fibres spinning machines	u	7.5%	-
8445 20 50	---	Wool spinning machines	u	7.5%	-
8445 20 90	---	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8445 30	-	*Textile doubling or twisting machines :*			
	---	*Cotton fibre doubling or twisting machines :*			
8445 30 11	----	Doubling frames	u	7.5%	-
8445 30 19	----	Other	u	7.5%	-
8445 30 20	---	Jute fibre doubling or twisting machines	u	7.5%	-
8445 30 30	---	Regenerated fibre and synthetic fibre yarn doubling or twisting machines	u	7.5%	-
8445 30 40	---	Silk fibre doubling or twisting machines	u	7.5%	-
8445 30 50	---	Wool fibre doubling or twisting machines	u	7.5%	-
8445 30 90	---	Other fibre doubling or twisting machines	u	7.5%	-
8445 40	-	*Textile winding (including weft-winding) or reeling machines :*			
8445 40 10	---	Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	u	7.5%	-
8445 40 20	---	Jute fibre reeling (including weft-winding) machines	u	7.5%	-
8445 40 30	---	Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	u	7.5%	-
8445 40 40	---	Silk fibre reeling (including weft-winding) machines	u	7.5%	-
8445 40 50	---	Wool fibre reeling (including weft-winding) machines	u	7.5%	-
8445 40 90	---	Other	u	7.5%	-
8445 90 00	-	Other	u	7.5%	-
8446		**WEAVING MACHINES (LOOMS)**			
8446 10	-	*For weaving fabrics of a width not exceeding 30 cm :*			
	---	*Cotton weaving machines :*			
8446 10 11	----	Automatic, powerloom	u	7.5%	-
8446 10 12	----	Plain, powerloom	u	7.5%	-
8446 10 19	----	Other	u	7.5%	-
8446 10 90	---	Other	u	7.5%	-
	-	*For weaving fabrics of a width not exceeding 30 cm, shuttle type:*			
8446 21	--	*Power looms:*			
8446 21 10	---	Cotton weaving machines, automatic	u	7.5%	-
8446 21 90	---	Other	u	7.5%	-
8446 29	--	*Other :*			
8446 29 10	---	Cotton weaving machines	u	7.5%	-
8446 29 90	---	Other	u	7.5%	-
8446 30	-	*For weaving fabrics of a width exceeding 30 cm, shuttleless type:*			
	---	*Cotton weaving machines :*			
8446 30 11	----	Automatic, powerloom	u	7.5%	-
8446 30 12	----	Plain, powerloom	u	7.5%	-
8446 30 19	----	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8446 30 90	---	Other	u	7.5%	-
8447		**KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING**			
	-	*Circular knitting machines :*			
8447 11	--	*With cylinder diameter not exceeding 165 mm:*			
	---	*Wool knitting machines :*			
8447 11 11	----	Hand knitting machines	u	7.5%	-
8447 11 19	----	Other	u	7.5%	-
8447 11 20	---	Cotton hosiery machines	u	7.5%	-
8447 11 90	---	Other	u	7.5%	-
8447 12	--	*With cylinder diameter exceeding 165 mm:*			
	---	*Wool knitting machines:*			
8447 12 11	----	Hand knitting machines	u	7.5%	-
8447 12 19	----	Other	u	7.5%	-
8447 12 20	---	Cotton hosiery machines	u	7.5%	-
8447 12 90	---	Other	u	7.5%	-
8447 20	-	*Flat kniting machines; stitch-bonding machines:*			
8447 20 10	---	Hand knitting machines for wool	u	7.5%	-
8447 20 20	---	Other knitting machines for wool	u	7.5%	-
8447 20 30	---	Cotton hosiery machines	u	7.5%	-
8447 20 90	---	Other	u	7.5%	-
8447 90	-	*Other* :			
8447 90 10	---	Machines for making of tulle and lace	u	7.5%	-
8447 90 20	---	Machines for making embroidery	u	7.5%	-
8447 90 30	---	Other	u	7.5%	-
8448		**AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD FRAMES, HOSIERY NEEDLES)**			
	-	*Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447:*			
8448 11	--	*Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith :*			
8448 11 10	---	Jacquards and harness liner cards for cotton textile machinery	kg.	7.5%	-

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(1)	(2)	(3)	(4)	(5)
8448 11 90	--- Other	kg.	7.5%	-
8448 19 00	-- Other	kg.	7.5%	-
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	kg.	7.5%	-
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery :			
8448 31 00	-- Card clothing	kg.	7.5%	-
8448 32	-- *Of machines for preparing textile fibres, other than card clothing:*			
8448 32 10	--- For cotton processing machines	kg.	7.5%	-
8448 32 20	--- For jute processing machines	kg.	7.5%	-
8448 32 30	--- For silk and manmade (regenerated and synthetic fibres processing machines)	kg.	7.5%	-
8448 32 40	--- For wool processing machines	kg.	7.5%	-
8448 32 90	--- Other	kg.	7.5%	-
8448 33	-- *Spindles, spindle flyers, spinning rings and ring travellers :*			
8448 33 10	--- For cotton spinning machines	kg.	7.5%	-
8448 33 20	--- For jute spinning machines	kg.	7.5%	-
8448 33 30	--- For silk and man-made (regenerated and synthetic) fibre spinning machines	kg.	7.5%	-
8448 33 40	--- For wool spinning machines	kg.	7.5%	-
8448 33 90	--- For other textile fibre spinning machines	kg.	7.5%	-
8448 39	-- *Other* :			
8448 39 10	--- Combs for cotton textile machinery	kg.	7.5%	-
8448 39 20	--- Gills for gill boxes	kg.	7.5%	-
8448 39 90	--- Other	kg.	7.5%	-
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
8448 42	-- *Reeds for looms, healds and heald-frames:*			
8448 42 10	--- Healds (excluding wire healds) and reeds for cotton machinery	kg.	7.5%	-
8448 42 20	--- Healds, wire	kg.	7.5%	-
8448 42 90	--- Other	kg.	7.5%	-
8448 49	-- *Other* :			
8448 49 10	--- Parts of cotton weaving machinery	kg.	7.5%	-
8448 49 20	--- Parts of jute weaving machinery	kg.	7.5%	-
8448 49 30	--- Parts of silk and man-made fibres weaving machinery	kg.	7.5%	-
8448 49 40	--- Parts of wool weaving machinery	kg.	7.5%	-
8448 49 50	--- Parts of other textile weaving machinery	kg.	7.5%	-
8448 49 90	--- Other	kg.	7.5%	-
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery :			

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(1)		(2)	(3)	(4)	(5)
8448 51	--	*Sinkers, needles and other articles used in forming stitches :*			
8448 51 10	---	Of cotton hosiery machine	kg.	7.5%	-
8448 51 20	---	Of wool knitting machines	kg.	7.5%	-
8448 51 30	---	Of machines for tulle, lace	kg.	7.5%	-
8448 51 90	---	Other	kg.	7.5%	-
8448 59 00	--	Other	kg.	7.5%	-
8449		**MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS**			
8449 00	-	*Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats :*			
8449 00 10	---	Machinery for manufacture or finishing of felt in piece or inshapes (including felt hat-making machines and hat making blocks)	kg.	7.5%	-
8449 00 90	---	Other	kg.	7.5%	-
8450		**HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY**			
	-	*Machines, each of a dry linen capacity not exceeding 10 kg:*			
8450 11 00	--	Fully-automatic machines	u	20%	-
8450 12 00	--	Other machines, with built-in centrifugal drier	u	20%	-
8450 19 00	--	Other	u	20%	-
8450 20 00	-	Machines, each of a dry linen capacity exceeding 10 kg	u	7.5%	-
8450 90	-	*Parts:*			
8450 90 10	---	Parts of household type machines	kg.	10%	-
8450 90 90	---	Other	kg.	7.5%	-
8451		**MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS**			

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(1)		(2)	(3)	(4)	(5)
8451 10	-	*Dry-cleaning machines :*			
8451 10 10	---	Dry cleaning machines for cotton textile	u	7.5%	-
8451 10 90	---	Other	u	7.5%	-
	-	*Drying machines:*			
8451 21 00	--	Each of a dry linen capacity not exceeding 10 kg	u	10%	-
8451 29 00	--	Other	u	7.5%	-
8451 30	-	*Ironing machines and presses (including fusing presses):*			
8451 30 10	---	Hand ironing press	u	10%	-
8451 30 90	---	Other	u	7.5%	-
8451 40	-	*Washing, bleaching or dyeing machines:*			
	---	*Bleaching machine :*			
8451 40 11	----	For cotton textile	u	7.5%	-
8451 40 19	----	Other	u	7.5%	-
	---	*Dyeing machines:*			
8451 40 21	----	For cotton textile	u	7.5%	-
8451 40 29	----	For other textile	u	7.5%	-
	---	*Other* :			
8451 40 91	----	For washing and cleaning for woollen textile	u	7.5%	-
8451 40 99	----	Other	u	7.5%	-
8451 50 00	-	Machinesforreeling, unreeling,folding, cuttingor pinkingtextile fabrics	u	7.5%	-
8451 80	-	*Other machinery :*			
	---	*Sizing and dressing machines:*			
8451 80 11	----	For cotton textile	u	7.5%	-
8451 80 19	----	Other	u	7.5%	-
	---	*Finishing machines :*			
8451 80 21	----	For coating or impregnating yarn or fabrics	u	7.5%	-
8451 80 22	----	Other finishing processes for cotton textile	u	7.5%	-
8451 80 29	----	Other	u	7.5%	-
8451 80 90	---	Other	u	7.5%	-
8451 90 00	-	Parts	kg.	7.5%	-
8452		**SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES**			
8452 10	-	*Sewing machines of the household type :*			
	---	*Complete, with stand or table:*			
8452 10 11	----	With electronic controls or electric motors	u	10%	-
8452 10 12	----	Hand operated	u	10%	-
8452 10 19	----	Other	u	10%	-
	---	*Without stand or table (heads):*			
8452 10 21	----	With electronic controls or electric motors	u	10%	-
8452 10 22	----	Hand operated	u	10%	-
8452 10 29	----	Other	u	10%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Other sewing machines:*			
8452 21	--	*Automatic units :*			
8452 21 10	---	Industrial sewing machines having a motor of 12.50 watts capacity and above and having a speed of 1,500 stitches per minute or more	u	7.5%	-
8452 21 20	---	Other with electronic controls or electric motors	u	7.5%	-
8452 21 90	---	Other	u	7.5%	-
8452 29 00	--	Other	u	7.5%	-
8452 30	-	*Sewing machine needles :*			
8452 30 10	---	For household type sewing machines	kg.	10%	-
8452 30 90	---	Other	kg.	7.5%	-
8452 90	-	*Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:*			
	- - -	*Furniture, bases and covers for sewing machines and parts thereof:*			
8452 90 11	- - - -	Furniture, bases and covers	kg	7.5%	-
8452 90 19	- - - --	Parts of furniture, bases and covers of sewing machines	kg	7.5%	-
	- - -	Other parts of sewing machines:			
8452 90 91	- - - -	Of household sewing machines	kg	10%	-
8452 90 99	- -- -	Other	kg	7.5	
8453		**MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES**			
8453 10 00	-	Machinery for preparing, tanning or working hides, skins or leather	u	7.5%	-
8453 20 00	-	Machinery for making or repairing footwear	u	7.5%	-
8453 80 00	-	Other machinery	u	7.5%	-
8453 90	-	*Parts :*			
8453 90 10	---	Of boot and shoe manufacturing machinery	kg.	7.5%	-
8453 90 90	---	Other	kg.	7.5%	-
8454		**CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES**			
8454 10 00	-	Converters	u	7.5%	-
8454 20	-	*Ingot moulds and ladles :*			
8454 20 10	---	Ladles	u	7.5%	-
8454 20 20	---	Ingot moulds	u	7.5%	-
8454 30	-	*Casting machines:*			
8454 30 10	---	Die-casting machines	u	7.5%	-
8454 30 20	---	Continuous casting machines	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8454 30 90	---	Other	u	7.5%	-
8454 90 00	-	Parts	kg.	7.5%	-
8455		**METAL-ROLLING MILLS AND ROLLS THEREFOR**			
8455 10 00	-	Tube mills	u	7.5%	-
	-	*Other rolling mills:*			
8455 21	--	*Hot or combination hot and cold:*			
8455 21 10	---	Hot	u	7.5%	-
8455 21 20	---	Combination hot and cold	u	7.5%	-
8455 22 00	--	Cold	u	7.5%	-
8455 30 00	-	Rolls for rolling mills	u	7.5%	-
8455 90 00	-	Other parts	kg.	7.5%	-
8456		**MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES**			
	-	*Operated by laser or other light or photon beam processes:*			
8456 11 00	--	Operated by laser	u	7.5%	-
8456 12 00	--	Operated by other light or photon beam processes	u	7.5%	-
8456 20 00	-	Operated by ultrasonic processes	u	7.5%	-
8456 30 00	-	Operated by electro-discharge processes	u	7.5%	-
8456 40 00	-	Operated by plasma arc processes	u	7.5%	-
8456 50 00	-	Water-jet cutting machines	u	7.5%	-
8456 90	-	*Other* :			
8456 90 10	--	For dry-etching patterns on semi-conductor materials	u	Free	-
8456 90 20	--	Electro-chemical machines	u	7.5%	-
8456 90 90	---	Other	u	7.5%	-
8457		**MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES FOR WORKING METAL**			
8457 10	-	*Machining centres:*			
8457 10 10	---	Horizontal	u	7.5%	-
8457 10 20	---	Vertical	u	7.5%	-
8457 20	-	*Unit construction machines (single station):*			
8457 20 10	---	Unit head boring	u	7.5%	-
8457 20 20	---	Unit head drilling	u	7.5%	-
8457 20 90	---	Other	u	7.5%	-
8457 30	-	*Multi-station transfer machines:*			
8457 30 10	---	Rotary type	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8457 30 20	---	In-line type	u	7.5%	-
8457 30 90	---	Other	u	7.5%	-
8458		**LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL**			
	-	*Horizontal lathes :*			
8458 11 00	--	Numerically controlled	u	7.5%	-
8458 19	--	*Other* :			
	---	*Automatic, single spindle:*			
8458 19 11	----	Horizontal bar, swiss type	u	7.5%	-
8458 19 12	----	Base sliding head type	u	7.5%	-
8458 19 13	----	Horizontal chucking	u	7.5%	-
8458 19 19	----	Other	u	7.5%	-
8458 19 90	---	Other	u	7.5%	-
	-	*Other lathes :*			
8458 91 00	--	Numerically controlled	u	7.5%	-
8458 99	--	*Other* :			
8458 99 10	---	Automatic, multi-spindle bar	u	7.5%	-
8458 99 20	---	Automatic, multi-spindle chucking	u	7.5%	-
	---	*Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes :*			
8458 99 31	----	Capstans lathes	u	7.5%	-
8458 99 32	----	Turrets lathes	u	7.5%	-
8458 99 33	----	Capstan and turret combination lathes	u	7.5%	-
8458 99 34	----	Copying lathes	u	7.5%	-
8458 99 35	----	Multi-tool and production lathes	u	7.5%	-
	---	*Crankshaft, relieving, wheel and axle lathes :*			
8458 99 41	----	Crankshaft lathes	u	7.5%	-
8458 99 42	----	Relieving lathes	u	7.5%	-
8458 99 43	----	Wheel and axle lathes	u	7.5%	-
	---	*Centre lathes:*			
8458 99 51	----	Tool-room type	u	7.5%	-
8458 99 59	----	Other	u	7.5%	-
8458 99 90	---	Other	u	7.5%	-
8459		**MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, TREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 8458**			
8459 10 00	-	Way-type unit head machines	u	7.5%	-
	-	*Other drilling machines :*			
8459 21 00	--	Numerically controlled	u	7.5%	-
8459 29	--	*Other* :			
8459 29 10	---	Bench and pillar	u	7.5%	-

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(1)	(2)	(3)	(4)	(5)
8459 29 20	--- Pillar or columns, multi-spindle	u	7.5%	-
8459 29 30	--- Radial	u	7.5%	-
8459 29 40	--- Deep hole	u	7.5%	-
8459 29 50	--- Multi head drilling machines	u	7.5%	-
8459 29 90	--- Other	u	7.5%	-
	- *Other boring-milling machines:*			
8459 31 00	-- Numerically controlled	u	7.5%	-
8459 39	-- *Other* :			
8459 39 10	--- Vertical turning or boring	u	7.5%	-
8459 39 90	--- Other	u	7.5%	-
	- *Other boring machines :*			
8459 41	-- *Numerically controlled:*			
8459 41 10	--- Jig boring machines, horizontal	u	7.5%	-
8459 41 20	--- Fine boring machines, horizontal	u	7.5%	-
8459 41 30	--- Fine boring machines, vertical	u	7.5%	-
8459 41 90	--- Other	u	7.5%	-
8459 49	-- *Other:*			
8459 49 10	--- Jig boring machines, horizontal	u	7.5%	-
8459 49 20	--- Fine boring machines, horizontal	u	7.5%	-
8459 49 30	--- Fine boring machines, vertical	u	7.5%	-
8459 49 90	--- Other	u	7.5%	-
	- *Milling machine, knee type :*			
8459 51	-- *Numerically controlled:*			
8459 51 10	--- Horizontal	u	7.5%	-
8459 51 20	--- Vertical	u	7.5%	-
8459 51 30	--- Universal	u	7.5%	-
8459 51 90	--- Other	u	7.5%	-
8459 59	-- *Other* :			
8459 59 10	--- Horizontal	u	7.5%	-
8459 59 20	--- Vertical	u	7.5%	-
8459 59 30	--- Universal	u	7.5%	-
8459 59 40	--- Ram type	u	7.5%	-
8459 59 50	--- Die-sinking or pantograph	u	7.5%	-
8459 59 90	--- Other	u	7.5%	-
	- *Other milling machines:*			
8459 61	-- *Numerically controlled:*			
8459 61 10	--- Piano milling	u	7.5%	-
8459 61 90	--- Other	u	7.5%	-
8459 69	-- *Other* :			
8459 69 10	--- Bed type, horizontal	u	7.5%	-
8459 69 20	--- Bed type, vertical	u	7.5%	-
8459 69 30	--- Piano milling, single column	u	7.5%	-
8459 69 40	--- Piano milling, double column	u	7.5%	-
8459 69 90	--- Other	u	7.5%	-
8459 70	- *Other threading or tapping machines :*			
8459 70 10	--- Threading machines	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8459 70 20	---	Tapping machines	u	7.5%	-
8460		**MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 8461**			
	-	*Flat-surface grinding machines:*			
8460 12 00	--	Numerically controlled	u	7.5%	-
8460 19 00	--	Other	u	7.5%	-
	-	*Other grinding machines:*			
8460 22 00	--	Centreless grinding machines, numerically controlled	u	7.5%	-
8460 23 00	--	Other cylindrical grinding machines, numerically controlled	u	7.5%	-
8460 24 00	--	Other, numerically controlled	u	7.5%	-
8460 29	--	*Other:*			
8460 29 10	---	Cylindrical grinders	u	7.5%	-
8460 29 20	---	Internal grinders	u	7.5%	-
8460 29 30	---	Centreless grinders	u	7.5%	-
8460 29 40	---	Profile grinders	u	7.5%	-
8460 29 90	---	Other	u	7.5%	-
	-	*Sharpening (tool or cutter grinding) machines :*			
8460 31 00	--	Numerically controlled	u	7.5%	-
8460 39	--	*Other* :			
8460 39 10	---	Grinder, tool or cutter	u	7.5%	-
8460 39 90	---	Other	u	7.5%	-
8460 40	-	*Honing or lapping machines :*			
	---	*Honing machines :*			
8460 40 11	----	Vertical, single spindle	u	7.5%	-
8460 40 12	----	Vertical, multi-spindle	u	7.5%	-
8460 40 13	----	Horizontal	u	7.5%	-
8460 40 19	----	Other	u	7.5%	-
8460 40 20	---	Lapping machines	u	7.5%	-
8460 90	-	*Other* :			
8460 90 10	---	Polishing and buffing machines	u	7.5%	-
8460 90 90	---	Other	u	7.5%	-
8461		**MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL, OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED**			

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(1)	(2)	(3)	(4)	(5)
8461 20	- *Shaping or slotting machines :*			
	--- *Shaping machines :*			
8461 20 11	---- Die and punch shaping machines	u	7.5%	-
8461 20 19	---- Other	u	7.5%	-
8461 20 20	--- Slotting machines	u	7.5%	-
8461 30	- *Broaching machines :*			
8461 30 10	--- Vertical	u	7.5%	-
8461 30 20	--- Horizontal	u	7.5%	-
8461 30 90	--- Other	u	7.5%	-
8461 40	- *Gear cutting, gear grinding or gear finishing machines :*			
	--- *Gear cutting machines :*			
8461 40 11	---- Bevel gear cutting	u	7.5%	-
8461 40 12	---- Gear cutting spiral bevel and /or hypoid	u	7.5%	-
8461 40 13	---- Gear slotter or planar formed cutter type	u	7.5%	-
8461 40 14	---- Gear milling formed disc cutter type	u	7.5%	-
8461 40 19	---- Other	u	7.5%	-
	--- *Gear grinding or gear finishing machines :*			
8461 40 21	---- Single or double wheel disc type gear grinder	u	7.5%	-
8461 40 22	---- Formed wheel gear grinder	u	7.5%	-
8461 40 23	---- Gear shaver	u	7.5%	-
8461 40 24	---- Gear tooth, rounding, chamfering or burring	u	7.5%	-
8461 40 25	---- Gear shaper, spur and helical	u	7.5%	-
8461 40 26	---- Gear hobber, spur and helical	u	7.5%	-
8461 40 29	---- Other	u	7.5%	-
8461 50	- *Sawing or cutting-off machines :*			
	--- *Sawing machines :*			
8461 50 11	---- Band saw, horizontal	u	7.5%	-
8461 50 12	---- Band saw, vertical	u	7.5%	-
8461 50 13	---- Circular saw, cold	u	7.5%	-
8461 50 14	---- Circular saw, hot	u	7.5%	-
8461 50 15	---- Hack saw	u	7.5%	-
8461 50 19	---- Other	u	7.5%	-
	--- *Cutting-off machines :*			
8461 50 21	---- Abrasive wheel cutting-off machines	u	7.5%	-
8461 50 29	---- Other	u	7.5%	-
8461 90 00	- Other	u	7.5%	-
8462	**MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE FORGING (EXCLUDING ROLLING MILLS); MACHINE-TOOLS (INCLUDING PRESSES, SLITTING LINES AND CUT-TO LENGTH LINES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING, NOTCHING OR NIBBLING (EXCLUDING DRAW-BENCHES); PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE**			

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(1)		(2)	(3)	(4)	(5)
	-	*Hot forming machines for forging, die forging (including presses) and hot hammers:*			
8462 11 00	--	Closed die forging machines	u	7.5%	-
8462 19 00	--	Other	u	7.5%	-
	-	*Bending, folding, straightening or flattening machines (including press brakes) for flat products:*			
8462 22 00	--	Profile forming machines	u	7.5%	-
8462 23 00	--	Numerically controlled press brakes	u	7.5%	-
8462 24 00	--	Numerically controlled panel benders	u	7.5%	-
8462 25 00	--	Numerically controlled roll forming machines	u	7.5%	-
8462 26 00	--	Other numerically controlled bending, folding, straightening or flattening machines	u	7.5%	-
8462 29 00	--	Other	u	7.5%	-
	-	*Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:*			
8462 32 00	--	Slitting lines and cut-to-length lines	u	7.5%	-
8462 33 00	--	Numerically controlled shearing machines	u	7.5%	-
8462 39 00	--	*Other*	u	7.5%	-
	-	*Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:*			
8462 42 00	--	Numerically controlled	u	7.5%	-
8462 49 00	--	Other	u	7.5%	-
	-	*Machines for working tube, pipe, hollow section and bar (excluding presses):*			
8462 51 00	--	Numerically controlled	u	7.5%	-
8462 59 00	--	Other	u	7.5%	-
	-	*Cold metal working presses:*			
8462 61 00	--	Hydraulic presses	u	7.5%	-
8462 62 00	--	Mechanical presses	u	7.5%	-
8462 63 00	--	Servo-presses	u	7.5%	-
8462 69 00	--	Other	u	7.5%	-
8462 90 00	-	Other	u	7.5%	-
8463		**OTHER MACHINE-TOOLS FOR WORKING METAL, OR CERMETS, WITHOUT REMOVING MATERIAL**			
8463 10	-	*Draw-benches for bars, tubes, profiles, wire or the like:*			
8463 10 10	---	Wire and metal ribbon drawing machines	u	7.5%	-
8463 10 20	---	Other wire making machines	u	7.5%	-
8463 10 30	---	Tube drawing machine	u	7.5%	-
8463 10 90	---	Other	u	7.5%	-
8463 20 00	-	Thread rolling machines	u	7.5%	-
8463 30	-	*Machines for working wire:*			
8463 30 10	---	Wire grill or Knitting machine	u	7.5%	-
8463 30 20	---	Spring coiling	u	7.5%	-
8463 30 30	---	Chain making	u	7.5%	-
8463 30 40	---	Nail-making machine	u	7.5%	-
8463 90	-	*Other:*			
8463 90 10	---	Riveting machines (excluding portable hand operated machine)	u	7.5%	-
8463 90 20	---	Strip profiling	u	7.5%	-

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8463 90 30	---	Seaming machine for example for cans	u	7.5%	-
8463 90 90	---	Other	u	7.5%	-
8464		**MACHINE-TOOLS FOR WORKING STONE, CERAMICS CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS**			
8464 10	-	*Sawing machine:*			
8464 10 10	---	Granite cutting machines or equipment	u	7.5%	-
8464 10 90	---	Other	u	7.5%	-
8464 20 00	-	Grinding or polishing machines	u	7.5%	-
8464 90 00	-	Other	u	7.5%	-
8465		**MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS**			
8465 10 00	-	Machines which can carry out different types of machining operations without tool change between such operations	u	7.5%	-
8465 20 00	-	Machining centres	u	7.5%	-
	-	*Other :*			
8465 91 00	--	Sawing machines	u	7.5%	-
8465 92 00	--	Planing, milling or moulding (by cutting) machines	u	7.5%	-
8465 93 00	--	Grinding, sanding or polishing machines	u	7.5%	-
8465 94 00	--	Bending or assembling machines	u	7.5%	-
8465 95 00	--	Drilling or morticing machines	u	7.5%	-
8465 96 00	--	Splitting, slicing or paring machines	u	7.5%	-
8465 99	--	*Other* :			
8465 99 10	---	Lathes	u	7.5%	-
8465 99 90	---	Other	u	7.5%	-
8466		**PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465 INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR THE MACHINES; TOOL HOLDERS FOR ANY TYPE OF TOOL, FOR WORKING IN THE HAND**			
8466 10	-	*Tool holders and self-opening dieheads:*			
8466 10 10	---	Tool holders	u	7.5%	-
8466 10 20	---	Self-opening dieheads	u	7.5%	-
8466 20 00	-	Work holders	u	7.5%	-
8466 30	-	*Dividing heads and other special attachments for machines :*			
8466 30 10	---	Chucks	u	7.5%	-
8466 30 20	---	Jigs and fixtures	u	7.5%	-
8466 30 90	---	Other	u	7.5%	-
	-	*Other* :			
8466 91 00	--	For machines of heading 8464	u	7.5%	-
8466 92 00	--	For machines of heading 8465	u	7.5%	-
8466 93	--	*For machines of headings 8456 to 8461:*			
8466 93 10	---	Parts and accessories of machine tools, for working metals	u	7.5%	-
8466 93 90	---	Other	u	7.5%	-

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8466 94 00	--	For machines of heading 8462 or 8463	u	7.5%	-
8467		**TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF- CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR**			
	-	*Pneumatic :*			
8467 11	--	*Rotary type (including combined rotary percussion) :*			
8467 11 10	---	Drills	u	7.5%	-
8467 11 20	---	Hammers	u	7.5%	-
8467 11 90	---	Other	u	7.5%	-
8467 19 00	--	Other	u	7.5%	-
	-	*With self-contained electric motor:*			
8467 21 00	--	Drills of all kinds	u	7.5%	-
8467 22 00	--	Saws	u	7.5%	-
8467 29 00	--	Other	u	7.5%	-
	-	*Other tools :*			
8467 81 00	--	Chain saws	u	7.5%	-
8467 89	--	*Other* :			
8467 89 10	---	Compressed air grease guns, lubricators and similar appliances	u	7.5%	-
8467 89 20	---	Vibrators	u	7.5%	-
8467 89 90	---	Other	u	7.5%	-
	-	*Parts :*			
8467 91 00	--	Of chain saws	kg.	7.5%	-
8467 92 00	--	Of pneumatic tools	kg.	7.5%	-
8467 99 00	--	Other	kg.	7.5%	-
8468		**MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 8512.5; GAS- OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES**			
8468 10 00	-	Hand-held blow pipes	u	7.5%	-
8468 20	-	*Other gas-operated machinery and apparatus:*			
8468 20 10	---	Welding or cutting machines	u	7.5%	-
8468 20 90	---	Other	u	7.5%	-
8468 80 00	-	Other machinery and apparatus	u	7.5%	-
8468 90 00	-	Parts	kg.	7.5%	-
8470		**CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR**			

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(1)	(2)	(3)	(4)	(5)
	MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS			
8470 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	Free	-
	- *Other electronic calculating machines:*			
8470 21 00	-- Incorporating a printing device	u	Free	-
8470 29 00	-- Other	u	Free	-
8470 30 00	- Other calculating machines	u	Free	-
8470 50	- *Cash registers :*			
8470 50 10	--- Electrically operated	u	Free	-
8470 50 20	--- Manually operated	u	Free	-
8470 90	- *Other* :			
8470 90 10	--- Electrically operated	u	Free	-
8470 90 20	--- Manually operated	u	Free	-
8471	**AUTOMATIC DATA PROCESSING MACHINES AND UNITS THERE OF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED**			
8471 30	- *Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:*			
8471 30 10	--- Personal computer	u	Free	-
8471 30 90	--- Other	u	Free	-
	- *Other automatic data processing machines :*			
8471 41	-- *Comprising in the same housing at least a central processingunit and an input and output unit, whether or not combined :*			
8471 41 10	--- Micro computer	u	Free	-
8471 41 20	--- Large or main frame computer	u	Free	-
8471 41 90	--- Other	u	Free	-
8471 49 00	-- Presented in the form of systems	u	Free	-
8471 50 00	- Processing units other than those of sub-headings 8471 41or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	u	Free	-
8471 60	- *Input or output units, whether or not containing storage units in the same housing:*			
8471 60 10	--- Combined input or output units	u	Free	-
	--- *Printer:*			
8471 60 24	---- Graphic printer	u	Free	-

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(1)		(2)	(3)	(4)	(5)
8471 60 25	----	Plotter	u	Free	-
8471 60 29	----	Other	u	Free	-
8471 60 40	---	Keyboard	u	Free	-
8471 60 50	---	Scanners	u	Free	-
8471 60 60	---	Mouse	u	Free	-
8471 60 90	---	Other	u	Free	-
8471 70	-	*Storage units :*			
8471 70 10	---	Floppy disc drives	u	Free	-
8471 70 20	---	Hard disc drives	u	Free	-
8471 70 30	---	Removable or exchangeable disc drives	u	Free	-
8471 70 40	---	Magnetic tape drives	u	Free	-
8471 70 50	---	Cartridge tape drive	u	Free	-
8471 70 60	---	CD-ROM drive	u	Free	-
8471 70 70	---	Digital video disc drive	u	Free	-
8471 70 90	---	Other	u	Free	-
8471 80 00	-	Other units of automatic data processing machines	u	Free	-
8471 90 00	-	Other	u	Free	-
8472		**OTH ER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN SORTING MACHINES, COIN COUNTING OR WRAPPING MACHINES, PENCIL SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES)**			
8472 10 00	-	Duplicating machines	u	7.5%	-
8472 30 00	-	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	7.5%	-
8472 90	-	*Other* :			
8472 90 10	---	Stapling machines (staplers)	u	10%	-
8472 90 20	---	Digital duplicator	u	7.5%	-
8472 90 30	---	Automatic bank note dispensers	u	7.5%	-
8472 90 40	---	Coin sorting machines, coin-counting or wrapping machines	u	7.5%	-
	---	*Other:*			
8472 90 91	----	Word-processing machines	u	free	-
8472 90 92	----	Automatic typewriters	u	10%	-
8472 90 93	----	Braille typewriters, electric	u	7.5%	-
8472 90 94	----	Braille typewriters, non-electric	u	7.5%	-
8472 90 95	----	Other typewriters, electric or non-electric	u	10%	-
8472 90 99	----	Other	u	7.5%	-
8473		**PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPAL LY WI TH MAC HINES OF HEADINGS 8470 TO 8472**			

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(1)		(2)	(3)	(4)	(5)
	-	*Parts and accessories of the machines of heading 8470:*			
8473 21 00	--	Of the electronic calculating machines of sub-heading 8470 10, 8470 21 or 8471 29	kg.	Free	-
8473 29 00	--	Other	kg.	Free	-
8473 30	-	*Parts and accessories of the machines of heading 8471:*			
8473 30 10	---	Microprocessors	u	Free	-
8473 30 20	---	Motherboards	u	Free	-
8473 30 30	---	Other mounted printed circuit boards	u	Free	-
8473 30 40	---	Head stack	u	Free	-
	---	*Other :*			
8473 30 91	----	Network access controllers	u	Free	-
8473 30 92	----	Graphic and intelligence based script technology (GIST) cards for multilingual computers	u	Free	-
8473 30 99	----	Other	u	Free	-
8473 40	-	*Parts and accessories of the machines of heading 8472:*			
8473 40 10	---	Parts of duplicating, hectograph or stencil machines	u	7.5%	-
8473 40 90	---	Other	u	7.5%	-
8473 50 00	-	Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472	u	Free	-
8474		**MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND**			
8474 10	-	*Sorting, screening, separating or washing machines :*			
8474 10 10	---	For coal	u	7.5%	-
8474 10 90	---	Other	u	7.5%	-
8474 20	-	*Crushing or grinding machines:*			
8474 20 10	---	For stone and mineral	u	7.5%	-
8474 20 20	---	For coal	u	7.5%	-
8474 20 90	---	Other	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Mixing or kneading machines:*			
8474 31	--	*Concrete or mortar mixers :*			
8474 31 10	---	Concrete mixers	u	7.5%	-
8474 31 20	---	Mortar mixers	u	7.5%	-
8474 32 00	--	Machines for mixing mineral substances with bitumen	u	7.5%	-
8474 39 00	--	Other	u	7.5%	-
8474 80	-	*Other machinery:*			
8474 80 10	---	Brick and tile making machinery	u	7.5%	-
8474 80 20	---	Ceramic and clay making machinery	u	7.5%	-
8474 80 30	---	Machinery for forming foundry moulds of sand	u	7.5%	-
8474 80 90	---	Other	u	7.5%	-
8474 90 00	-	Parts	kg.	7.5%	-
8475		**MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES OR MANUFACTURING OR HOT WORKING GLASS ORGLASSWARE**			
8475 10 00	-	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	u	7.5%	-
	-	*Machines for manufacturing or hot working glass or glassware:*			
8475 21 00	--	Machines for making optical fibres and preforms thereof	u	7.5%	-
8475 29 00	--	Other	u	7.5%	-
8475 90 00	-	Parts	kg.	7.5%	-
8476		**AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMPS, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES**			
	-	*Automatic beverage-vending machines:*			
8476 21	--	*Incorporating heating or refrigerating devices:*			
8476 21 10	---	Incorporating refrigerating devices	u	7.5%	-
8476 21 20	---	Incorporating heating devices	u	7.5%	-
8476 29 00	--	Other	u	7.5%	-
	-	*Other machines :*			
8476 81	--	*Incorporating heating or refrigerating devices:*			
8476 81 10	---	Incorporating refrigerating devices	u	7.5%	-
8476 81 20	---	Incorporating heating devices	u	7.5%	-
8476 89	--	*Other* :			
8476 89 10	---	Money changing machines	u	7.5%	-
8476 89 20	---	Postage stamps vending machines	u	7.5%	-
8476 89 30	---	Cigarette vending machines	u	7.5%	-
8476 89 90	---	Other	u	7.5%	-

(1)		(2)	(3)	(4)	(5)
8476 90	-	*Parts :*			
8476 90 10	---	Of machines of Sub-heading 8476 21	kg.	7.5%	-
8476 90 90	---	Other	kg.	7.5%	-
8477		**MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
8477 10 00	-	Injection-moulding machines	u	7.5%	-
8477 20 00	-	Extruders	u	7.5%	-
8477 30 00	-	Blow moulding machines	u	7.5%	-
8477 40 00	-	Vacuummouldingmachinesand other thermoforming machines	u	7.5%	-
	-	*Other machinery for moulding or otherwise forming:*			
8477 51 00	--	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	7.5%	-
8477 59 00	--	Other	u	7.5%	-
8477 80	-	*Other machinery :*			
8477 80 10	---	Machinery for making rubber goods	u	7.5%	-
8477 80 90	---	Other	u	7.5%	-
8477 90 00	-	Parts	kg.	7.5%	-
8478		**MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
8478 10	-	*Machinery :*			
8478 10 10	---	Cigar making machinery	u	7.5%	-
8478 10 20	---	Cigarette making machinery	u	7.5%	-
8478 10 90	---	Other	u	7.5%	-
8478 90 00	-	Parts	kg.	7.5%	-
8479		**MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
8479 10 00	-	Machineryforpublicworks, buildingorthelike	u	7.5%	-
8479 20	-	*Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils:*			
8479 20 10	---	Oil-seed crushing or grinding machinery including purifying tanks	u	7.5%	-
8479 20 90	---	Other	u	7.5%	-
8479 30 00	-	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	u	7.5%	-
8479 40 00	-	Rope or cable-making machines	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8479 50 00	-	Industrial robots, not elsewhere specified or included	u	7.5%	-
8479 60 00	-	Evaporative air coolers	u	7.5%	-
	-	*Passanger boarding bridges :*			
8479 71 00	--	Of a kind used in airports	u	7.5%	-
8479 79 00	--	Other	u	7.5%	-
	-	*Other machines and mechanical appliances:*			
8479 81 00	--	For treating metal, including electric wire coil-winders	u	7.5%	-
8479 82 00	--	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	7.5%	-
8479 83 00	--	Cold isostatic presses	u	7.5%	-
8479 89	--	*Other* :			
8479 89 10	---	Soap cutting or moulding machinery	u	7.5%	-
8479 89 20	---	Air humidifiers or dehumidifiers (other than those falling under heading 8412.5 or 8424)	u	7.5%	-
8479 89 30	---	Mechanical shifting machines	u	7.5%	-
8479 89 40	---	Ultrasonic transducers	u	7.5%	-
8479 89 50	---	Car washing machines and related appliances	u	7.5%	-
8479 89 60	---	Coke oven plants	u	7.5%	-
8479 89 70	---	Machinery for the manufacture of chemical and pharmaceuticals goods	u	7.5%	-
	---	*Other :*			
8479 89 92	----	Briquetting plant and machinery intended for Manufacture of briquettes from agricultural and municipal waste	u	7.5%	-
8479 89 99	----	Other	u	7.5%	-
8479 90	-	*Parts :*			
8479 90 10	---	Of machines for public works, building or the like	kg.	7.5%	-
8479 90 20	---	Of machines for the extraction of animal or fruit and vegetable fats or oil	kg.	7.5%	-
8479 90 30	---	Of machines and mechanical appliances for treating wood	kg.	7.5%	-
8479 90 40	---	Of machinery used for manufacture of chemicals and pharmaceuticals	kg.	7.5%	-
8479 90 90	---	Other	kg.	7.5%	-
8480		**MOULDING BOXES FOR METAL FOUNDRY: MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL(OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS**			
8480 10 00	-	Moulding boxes for metal foundry			
8480 20 00	-	Mould bases	kg.	7.5%	-
8480 30 00	-	Moulding patterns	kg.	7.5%	-
	-	*Moulds for metal or metal carbides :*	kg.	7.5%	-
8480 41 00	--	Injection or compression types	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8480 49 00	--	Other	kg.	7.5%	-
8480 50 00	-	Moulds for glass	kg.	7.5%	-
8480 60 00	-	Moulds for mineral materials	kg.	7.5%	-
	-	*Moulds for rubber or plastics :*			
8480 71 00	--	Injection or compression types	kg.	7.5%	-
8480 79 00	--	Other	kg.	7.5%	-
8481		**TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES**			
8481 10 00	-	Pressure-reducing valves	kg.	7.5%	-
8481 20 00	-	Valves for oleohydraulic or pneumatic transmissions	kg.	7.5%	-
8481 30 00	-	Check (non-return) valves	kg.	7.5%	-
8481 40 00	-	Safety or relief valves	kg.	7.5%	-
8481 80	-	*Other appliances :*			
8481 80 10	---	Taps, cocks and similar appliances of iron or steel	kg.	7.5%	-
8481 80 20	---	Taps, cocks and similar appliances of non- ferrous metal	kg.	7.5%	-
8481 80 30	---	Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	kg.	7.5%	-
	---	*Inner tube valves :*			
8481 80 41	----	For bicycles	kg.	7.5%	-
8481 80 49	----	Other	kg.	7.5%	-
8481 80 50	---	Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	kg.	7.5%	-
8481 80 90	---	Other	kg.	7.5%	-
8481 90	-	*Parts :*			
8481 90 10	---	Bicycles valves	kg.	7.5%	-
8481 90 90	---	Other	kg.	7.5%	-
8482		**BALL OR ROLLER BEARINGS**			
8482 10	-	*Ball bearings :*			
	---	*Adapter ball bearings (radial type) :*			
8482 10 11	----	Not exceeding 50mm of bore diameter	u	7.5%	-
8482 10 12	----	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5%	-
8482 10 13	----	Of bore diameter exceeding 100 mm	u	7.5%	-
8482 10 20	---	Other ball bearing (radial type) of bore diameter not exceeding 50 mm	u	7.5%	-
8482 10 30	---	Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding100 mm	u	7.5%	-
8482 10 40	---	Of bore diameter exceeding 100 mm	u	7.5%	-

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(1)	(2)	(3)	(4)	(5)
	--- *Thrust ball bearings :*			
8482 10 51	---- Of bore diameter not exceeding 50 mm	u	7.5%	-
8482 10 52	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5%	-
8482 10 53	---- Of bore diameter exceeding 100 mm	u	7.5%	-
8482 10 90	--- Other	u	7.5%	-
8482 20	- *Tapered roller bearings, including cone and tapered roller assemblies :*			
	--- *Tapered roller bearings (radial type) :*			
8482 20 11	---- Of bore diameter not exceeding 50 mm	u	7.5%	-
8482 20 12	---- Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5%	-
8482 20 13	---- Of bore diameter exceeding 100 mm	u	7.5%	-
8482 20 90	--- Other	u	7.5%	-
8482 30 00	- Spherical roller bearings	u	7.5%	-
8482 40 00	- Needle roller bearings, including cage and needle roller assemblies	u	7.5%	-
8482 50 00	- Other cylindrical roller bearings, including cage and roller assemblies	u	7.5%	-
	--- *Radial type :*			
8482 80 00	- Other, including combined ball or roller bearings	u	7.5%	-
	- *Parts:*			
8482 91	-- *Balls, needles and rollers :*			
	--- *Balls :*			
8482 91 11	---- Of nickel alloys	kg.	7.5%	-
8482 91 12	---- Of tungsten carbide	kg.	7.5%	-
8482 91 13	---- Of special stainless steel	kg.	7.5%	-
8482 91 14	---- Of high speed steel	kg.	7.5%	-
8482 91 19	---- Other	kg.	7.5%	-
8482 91 20	--- Needles	kg.	7.5%	-
8482 91 30	--- Rollers	kg.	7.5%	-
8482 99 00	-- Other	kg.	7.5%	-
8483	**TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)**			

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(1)		(2)	(3)	(4)	(5)
8483 10	-	*Transmission shafts (including cam shafts and crank shafts) and cranks :*			
8483 10 10	---	Crank shafts for sewing machines	u	7.5%	-
	---	*Other :*			
8483 10 91	----	Crank shaft for engines of heading 8407	u	15%	-
8483 10 92	----	Crank shaft for engines of heading 8408	u	15%	-
8483 10 99	----	Other	u	7.5%	-
8483 20 00	-	Bearing housings, incorporating ball or roller bearings	u	7.5%	-
8483 30 00	-	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	7.5%	-
8483 40 00	-	Gears and gearing, other than toothed wheels, chain spro ckets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	7.5%	-
8483 50	-	*Flywheels and pulleys, including pulley blocks:*			
8483 50 10	---	Pulleys, power transmission	u	7.5%	-
8483 50 90	---	Other	u	7.5%	-
8483 60	-	*Clutches and shaft couplings (including universal joints):*			
8483 60 10	---	Flexible coupling	u	7.5%	-
8483 60 20	---	Fluid coupling	u	7.5%	-
8483 60 90	---	Other	u	7.5%	-
8483 90 00	-	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	u	7.5%	-
8484		**GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS**			
8484 10	-	*Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal :*			
8484 10 10	---	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	kg.	7.5%	-
8484 10 90	---	Other	kg.	7.5%	-
8484 20 00	-	Mechanical seals	kg.	7.5%	-
8484 90 00	-	Other	kg.	7.5%	-
8485		**MACHINES FOR ADDITIVE MANUFACTURING**			
8485 10 00	-	By metal deposit	u	7.5%	-
8485 20 00	-	By plastics or rubber deposit	u	7.5%	-
8485 30 00	-	By plaster, cement, ceramics or glass deposit	u	7.5%	-
8485 80 00	-	Other	u	7.5%	-
8485 90 00	-	Parts	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8486		**MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRICIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 11(C) TO THIS CHAPTER; PARTS AND ACCESSORIES**			
8486 10 00	-	Machines and apparatus for the manufacture of boules or wafers	u	7.5%	-
8486 20 00	-	Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits	u	7.5%	-
8486 30 00	-	Machines and apparatus for the manufacture of flat panel displays	u	7.5%	-
8486 40 00	-	Machines and apparatus specified in Note 11(c) to this Chapter	u	7.5%	-
8486 90 00	-	Parts and accessories	kg.	7.5%	-
8487		**MACHINES PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
8487 10 00	---	Ships‘ or boats‘ propellers and blades therefore	u	7.5%	-
8487 90 00	---	Other	kg.	7.5%	-

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CHAPTER 85

Electrical machinery and equipment and parts thereof; sound recorders andreproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

NOTES:

1. This Chapter does not cover :

(a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) articles of glass of heading 7011;

(c) machines and apparatus of heading 8486;

(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary ―sciences (heading 9018);‖ or

(e) electrically heated furniture of Chapter 94.

2. Headings 8501 to 8504 do not apply to goods described in headings 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.

3. For the purposes of heading 8507, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supply-ing energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protectivehousing of the goods in which they are to be used.

4. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating afan, whether or not fitted with filters (heading 8414), centrifugal cloths-dryers (heading 8421), dishwashing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).

5. For the purposes of heading 8517, the term "smartphones‖ means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.‘;

6. For the purposes of heading 8523 :

(a) Solid-state non-volatile storage devices‖ (for example, ―flash memory cards‖ or ―flash electronic storage cards‖) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, ―FLASH E²PROM‖) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuitand discrete passive components, such as capacitors and resistors;

(b) The term ―smart cards‖ means cards which have embedded in them one or more electronic integrated circuits *(a* microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7. For the purposes of heading 8524, ―flat panel display modules‖ refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 8524 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 8524 shall take precedence over any other heading in the Nomenclature.

8. For the purposes of heading 8534, ‒printed circuits‖ are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the ‒filmcircuit‖ technique, conductor elements, contacts or other printed components (for example, induc- tances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-con-ductor elements).

The expression ―printed circuits‖ does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discreet resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.

9. For the purpose of heading 8536, ‒connectors for optical fibres, optical fibre bundles or cables‖ means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).

11. For the purposes of heading 8539, the expression ―light-emitting diode (LED) light sources‖ covers—

(a) ―Light-emitting diode (LED) modules‖ which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 8536 or 8542 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) ―Light-emitting diode (LED) lamps‖ which are electrical light sources containing one or more LED modules containing further elements like electrical,mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 8541 and 8542 :

(a) (*i*) ―Semiconductor devices‖ are semiconductor devices, the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

―Semiconductor-based transducers‖ are, for the purposes of this definition, semiconductor based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean,—

(1) ―Semiconductor-based‖ means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on Semiconductor properties including physical, electrical, chemical and optical properties.

(2) Physical or chemical phenomena‖ relate to phenomena, such as pressure, acoustic waves,acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength,light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) ―Semiconductor-based sensor‖ is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) ―Semiconductor-based actuator‖ is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) ―Semiconductor-based resonator‖ is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) ―Semiconductor-based oscillator‖ is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(*ii*) ―Light-emitting diodes (LED)‖ are semiconductor devices based on semiconductor materials which onvert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light Light diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;'';

(b) ―Electronic integrated circuits‖ are :

(i) Monolithic integrated circuits in which the circuit elements *(*diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements *(*diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 8532, 8533, 8541, or inductors classifiable under heading 8504, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

(1) "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

(2) "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

(3) (a) ―Silicon-based sensors‖ consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure.

―Physical or chemical phenomena‖ relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structuresthat are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523, which might cover them by reference to, in particular, their function.

13. For the purposes of heading 8548, ―spent primary cells, spent primary batteries and spent electric accumulators‖ are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.‖;

SUB-HEADING NOTE :

1. Sub-heading 8525 81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:—

   - writing speed exceeding 0.5 mm per microsecond;

   - time resolution 50 nanoseconds or less;

   - frame rate exceeding 225,000 frames per second.

2. In respect of sub-heading 8525 82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50 × 103 Gy(silicon) (5 × 106 RAD (silicon)), without operational degradation.

3. Sub-heading 8525 83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This sub-heading excludes thermal imaging cameras (generally sub-heading 8525 89).

4. Sub-heading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

5. For the purposes of sub-headings 8549 11 to 8549 19, ―spent primary cells, spent primary batteries and spent electric accumulators‖ are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

SUPPLEMENTARY NOTE :

For the purposes of heading 8523, ―Information Technology software‖ means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8501	**ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)**			
8501 10	- *Motors of an output not exceeding 37.5 W :*			

	---	*DC motor :*			
8501 10 11	----	Micro motor	u	15%	-
8501 10 12	----	Stepper motor	u	15%	-
8501 10 13	----	Wiper motor	u	15%	-
8501 10 19	----	Other	u	15%	-
8501 10 20	---	AC motor	u	15%	-
8501 20 00	-	Universal AC or DC motors of an output exceeding 37.5W	u	15%	-
	-	*Other DC motors; DC generators, other than photovoltaic generators;*			
8501 31	--	*Of an output not exceeding 750 W:*			
	---	*DC motors :*			
8501 31 11	----	Micro motor	u	15%	-
8501 31 12	----	Stepper motor	u	15%	-
8501 31 13	----	Wiper motor	u	15%	-
8501 31 19	----	Other	u	15%	-
8501 31 20	---	DC generators	u	15%	-
8501 32	--	*Of an output exceeding 750 W but not exceeding 75 kW :*			
8501 32 10	---	DC motor	u	15%	-
8501 32 20	---	DC generators	u	15%	-
8501 33	--	*Of an output exceeding 75 kW but not exceeding 375 kW :*			
8501 33 10	---	DC motors	u	15%	-
8501 33 20	---	DC generators	u	15%	-
8501 34	--	*Of an output exceeding 375 kW:*			
8501 34 10	---	Of an output exceeding 375 kW but not exceeding 1,000 kW	u	15%	-
8501 34 20	---	Of an output exceeding 1,000 kW but not exceeding 2,000 kW	u	15%	-
8501 34 30	---	Of an output exceeding 2,000 kW but not exceeding 5,000 kW	u	15%	-
8501 34 40	---	Of an output exceeding 5,000 kW but not exceeding 10,000 kW	u	15%	-
8501 34 50	---	Of an output exceeding 10,000 kW	u	15%	-
8501 40	-	*Other AC motors, single-phase:*			
8501 40 10	---	Fractional horse power motor	u	15%	-
8501 40 90	---	Other	u	15%	-
	-	*Other AC motors, multi-phase:*			
8501 51	--	*Of an output not exceeding 750 W :*			
8501 51 10	---	Squirrel cage induction motor, 3 phase type	u	15%	-
8501 51 20	---	Slipring motor	u	15%	-
8501 51 90	---	Other	u	15%	-
8501 52	--	*Of an output exceeding 750 W but not exceeding 75 kW:*			
8501 52 10	---	Squirrel cage induction motor, 3 phase type	u	15%	-

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(1)		(2)	(3)	(4)	(5)
8501 52 20	---	Slipring motor	u	15%	-
8501 52 90	---	Other	u	15%	-
8501 53	--	*Of an output exceeding 75 kW :*			
8501 53 10	---	Squirrel cage induction motor, 3 phase type	u	15%	-
8501 53 20	---	Slipring motor	u	15%	-
8501 53 30	---	Traction motor	u	15%	-
8501 53 90	---	Other	u	15%	-
	-	*AC generators (alternators), other than photovoltaic generators;*	u	10%	-
8501 61 00	--	Of an output not exceeding 75 kVA			
8501 62 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	10%	-
8501 63 00	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	u	10%	-
8501 64	--	*Of an output exceeding 750 kVA:*			
8501 64 10	---	Of an output exceeding 750 kVA but not exceeding 2,000 kVA	u	10%	-
8501 64 20	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	10%	-
8501 64 30	---	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	u	10%	-
8501 64 40	---	Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	u	10%	-
8501 64 50	---	Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	u	10%	-
8501 64 60	---	Of an output exceeding 75,000 kVA but not exceeding 1,37,500 kVA	u	10%	-
8501 64 70	---	Of an output exceeding 1,37,500 kVA but not exceeding 3,12,500 kVA	u	10%	-
8501 64 80	---	Of an output exceeding 3,12,500 kVA	u	10%	-
	-	*Photovoltaic DC generators:*			
8501 71 00	--	Of an output not exceeding 50 W	u	10%	-
8501 72 00	--	Of an output exceeding 50 W	u	10%	-
8501 80 00	-	Photovoltaic AC generators	u	10%	-
8502		**ELECTRIC GENERATING SETS AND ROTARY CONVERTERS**			
	-	*Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):*			
8502 11 00	--	Of an output not exceeding 75 kVA	u	10%	-
8502 12 00	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	7.5%	-
8502 13	--	*Of an output exceeding 375 kVA :*			
8502 13 10	---	Of an output exceeding 375 kVA but not exceeding 1,000 kVA	u	7.5%	-
8502 13 20	---	Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	u	7.5%	-
8502 13 30	---	Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8502 13 40	---	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	7.5%	-
8502 13 50	---	Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	u	7.5%	-
8502 13 60	---	Of an output exceeding 10,000 kVA	u	7.5%	-
8502 20	-	*Generating sets with spark-ignition internal combustion piston engines:*			
8502 20 10	---	Electric portable generators of an output not exceeding 3.5 kVA	u	10%	-
8502 20 90	---	Other	u	7.5%	-
	-	*Other generating sets :*			
8502 31 00	--	Wind-powered	u	7.5%	-
8502 39	--	*Other* :			
8502 39 10	---	Powered by steam engine	u	7.5%	-
8502 39 20	---	Powered by water turbine	u	7.5%	-
8502 39 90	---	Other	u	7.5%	-
8502 40 00	-	Electric rotary converters	u	7.5%	-
8503		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502**			
8503 00	-	*Parts suitable for use solely or principally with the machines ofheading 8501 or 8502:*			
8503 00 10	---	Parts of generator (AC or DC)	u	7.5%	-
	---	*Parts of electric motor :*			
8503 00 21	----	Of DC motor	u	7.5%	-
8503 00 29	----	Other	u	7.5%	-
8503 00 90	---	Other	u	7.5%	-
8504		**ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS**			
8504 10	-	*Ballasts for discharge lamps or tubes :*			
8504 10 10	---	Conventional type	u	7.5%	-
8504 10 20	---	For compact fluorescent lamps	u	7.5%	-
8504 10 90	---	Other	u	7.5%	-
	-	*Liquid dielectric transformers:*			
8504 21 00	--	Having a power handling capacity not exceeding 650 kVA	u	10%	-
8504 22 00	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	10%	-
8504 23	--	*Having a power handling capacity exceeding 10,000 kVA:*			

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(1)		(2)	(3)	(4)	(5)
8504 23 10	---	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	u	10%	-
8504 23 20	---	Having a power handling capacity exceeding 50,000 kVA but not exceeding 1,00,000 kVA	u	10%	-
8504 23 30	---	Having a power handling capacity exceeding 1,00,000 kVA but not exceeding 2,50,000 kVA	u	10%	-
8504 23 40	---	Having a power handling capacity exceeding 2,50,000 kVA	u	10%	-
	-	*Other transformers:*			
8504 31 00	--	Having a power handling capacity not exceeding 1 kVA	u	10%	-
8504 32 00	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	10%	-
8504 33 00	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	10%	-
8504 34 00	--	Having a power handling capacity exceeding 500 kVA	u	10%	-
8504 40	-	*Static converters:*			
8504 40 10	---	Electric inverter	u	20%	-
	---	*Rectifier :*			
8504 40 21	----	Dip bridge rectifier	u	20%	-
8504 40 29	----	Other	u	20%	-
8504 40 30	---	Battery chargers	u	20%	-
8504 40 40	---	Voltage regulator and stabilizers (other than automatic)	u	20%	-
8504 40 90	---	Other	u	20%	-
8504 50	-	*Other inductors:*			
8504 50 10	---	Choke coils (chokes)	u	7.5%	-
8504 50 90	---	Other	u	7.5%	-
8504 90	-	*Parts :*			
8504 90 10	---	Of transformers	kg.	10%	-
8504 90 90	---	Other	kg.	15%	-
8505		**ELECTRO-MAGNETIC; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO- MAGNETIC LIFTING HEADS**			
	-	*Permanent magnets and articles intended to become permanent magnets after magnetisation:*			
8505 11	--	*Of metal :*			
8505 11 10	---	Ferrite cores	kg.	7.5%	-

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(1)		(2)	(3)	(4)	(5)
8505 11 90	---	Other	kg.	7.5%	-
8505 19 00	--	Other	kg.	7.5%	-
8505 20 00	-	Electro-magnetic couplings, clutches and brakes	kg.	7.5%	-
8505 90 00	-	Other, including parts	kg.	7.5%	-
8506		**PRIMARY CELLS AND PRIMARY BATTERIES**			
8506 10 00	-	Manganese dioxide	u	15%	-
8506 30 00	-	Mercuric oxide	u	15%	-
8506 40 00	-	Silver oxide	u	15%	-
8506 50 00	-	Lithium	u	15%	-
8506 60 00	-	Air-zinc	u	15%	-
8506 80	-	*Other primary cells and primary batteries:*			
8506 80 10	---	Button Cells	u	15%	-
8506 80 90	---	Other	u	15%	-
8506 90 00	-	Parts	kg.	10%	-
8507		**ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)**			
8507 10 00	-	Lead-acid, of a kind used for starting piston engines	u	15%	-
8507 20 00	-	Other lead-acid accumulators	u	15%	-
8507 30 00	-	Nickel-cadmium	u	15%	-
8507 50 00	-	Nickel-metal hydride	u	15%	-
8507 60 00	-	Lithium-ion	u	20%	-
8507 80 00	-	Other accumulators	u	15%	-
8507 90	-	*Parts :*			
8507 90 10	---	Accumulator cases made of hard rubber and separators	kg.	10%	-
8507 90 90	---	Other	kg.	10%	-
8508		**VACUUM CLEANERS**			
	-	*With self-contained electric motor:*			
8508 11 00	--	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 *l*	u	10%	-
8508 19 00	--	Other	u	10%	-
8508 60 00	-	Other vacuum cleaners	u	10%	-
8508 70 00	-	Parts	kg.	10%	-
8509		**ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 8508.**			

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(1)		(2)	(3)	(4)	(5)
8509 40	-	*Food grinders and mixers; fruit or vegetable juice extractors :*			
8509 40 10	---	Food grinders	u	20%	-
8509 40 90	---	Other	u	20%	-
8509 80 00	-	Other appliances	u	20%	-
8509 90 00	-	Parts	kg.	10%	-
8510		**SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR**			
8510 10 00	-	Shavers	u	20%	-
8510 20 00	-	Hair clippers	u	20%	-
8510 30 00	-	Hair-removing appliances	u	20%	-
8510 90 00	-	Parts	kg.	10%	-
8511		**ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT- OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES**			
8511 10 00	-	Sparking plugs	u	15%	-
8511 20	-	*Ignition magnetos; magneto-dynamos; magnetic flywheels :*			
8511 20 10	---	Electronic ignition magnetos	u	15%	-
8511 20 90	---	Other	u	15%	-
8511 30	-	*Distributors; ignition coils :*			
8511 30 10	---	Distributors	u	15%	-
8511 30 20	---	Ignition coils	u	15%	-
8511 40 00	-	Starter motors and dual purpose starter-generators	u	15%	-
8511 50 00	-	Other generators	u	15%	-
8511 80 00	-	Other equipment	u	15%	-
8511 90 00	-	Parts	kg.	15%	-
8512		**ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES**			
8512 10 00	-	Lighting or visual signalling equipment of a kind used on bicycles	u	15%	-
8512 20	-	*Other lighting or visual signalling equipment :*			
8512 20 10	---	Head lamps, tail lamps, stop lamps, side lamps and blinkers	u	15%	-

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(1)		(2)	(3)	(4)	(5)
8512 20 20	---	Other automobile lighting equipment	u	15%	-
8512 20 90	---	Other	u	15%	-
8512 30	-	*Sound signalling equipment:*			
8512 30 10	---	Horns	u	15%	-
8512 30 90	---	Other	u	15%	-
8512 40 00	-	Windscreen wipers, defrosters and demisters	u	15%	-
8512 90 00	-	Parts	kg.	15%	-
8513		**PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 8512**			
8513 10	-	*Lamps :*			
8513 10 10	---	Torch	u	10%	-
8513 10 20	---	Other flash-lights excluding those for photographic purposes	u	7.5%	-
8513 10 30	---	Miners' safety lamps	u	7.5%	-
8513 10 40	---	Magneto lamps	u	7.5%	-
8513 10 90	---	Other	u	7.5%	-
8513 90 00	-	Parts	kg.	7.5%	-
8514		**INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS**			
	-	*Resistance heated furnaces and ovens:*			
8514 11 00	--	Hot isostatic presses	u	7.5%	-
8514 19 00	--	Other	u	7.5%	-
8514 20 00	-	Furnaces and ovens functioning by induction or dielectric loss	u	7.5%	-
	-	*Other furnaces and ovens:*			
8514 31 00	--	Electron beam furnaces	u	7.5%	-
8514 32 00	--	Plasma and vacuum arc furnaces	u	7.5%	-
8514 39 00	--	Other	u	7.5%	-
8514 40 00	-	Other equipment for the heat treatment of materials by induction or dielectric loss	u	7.5%	-
8514 90 00	-	Parts	kg.	7.5%	-
8515		**ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTO BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS**			
	-	*Brazing or soldering machines and apparatus:*			

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(1)		(2)	(3)	(4)	(5)
8515 11 00	--	Soldering irons and guns	u	10%	-
8515 19 00	--	Other	u	10%	-
	-	*Machines and apparatus for resistance welding of metal :*			
8515 21	--	*Fully or partly automatic:*			
8515 21 10	---	Automatic spot welding machinery	u	10%	-
8515 21 20	---	Automatic butt welding machinery	u	10%	-
8515 21 90	---	Other	u	10%	-
8515 29 00	--	Other	u	10%	-
	-	*Machines and apparatus for arc (including plasma arc) welding of metals :*			
8515 31 00	--	Fully or partly automatic	u	10%	-
8515 39	--	*Other* :			
8515 39 10	---	AC arc welding machinery	u	10%	-
8515 39 20	---	Argon arc welding machinery	u	10%	-
8515 39 90	---	Other	u	10%	-
8515 80	-	*Other machines and apparatus:*			
8515 80 10	---	High-frequency plastic welding machine	u	10%	-
8515 80 90	---	Other	u	10%	-
8515 90 00	-	Parts	kg.	7.5%	-
8516		**ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545**			
8516 10 00	-	*Electric space heating apparatus and electric soil heating apparatus :*	u	20%	- -
8516 21 00	--	Storage heating radiators	u	20%	
8516 29 00	--	Other	u	20%	-
	-	*Electro-thermic hair-dressing or hand-drying apparatus :*			
8516 31 00	--	Hair dryers	u	20%	-
8516 32 00	--	Other hair-dressing apparatus	u	20%	-
8516 33 00	--	Hand-drying apparatus	u	20%	-
8516 40 00	-	Electric smoothing irons	u	20%	-
8516 50 00	-	Microwave ovens	u	20%	-
8516 60 00	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	20%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Other electro-thermic appliances:*			
8516 71 00	--	Coffee or tea makers	u	20%	-
8516 72 00	--	Toasters	u	20%	-
8516 79	--	*Other* :			
8516 79 10	---	Electro-thermic fluid heaters	u	20%	-
8516 79 20	---	Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	u	20%	-
8516 79 90	---	Other	u	20%	-
8516 80 00	-	Electric heating resistors	u	20%	-
8516 90 00	-	Parts	kg.	10%	-
8517		**TELEPHONE SETS, INCLUDING SMARTPHONES AND OTHER TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS N ET WORKS :**			
		OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 8443, 8525, 8527 OR 8528			
	-	*Telephone sets, including* smartphones and other telephones *for cellular networks or for other wireless networks:*			
8517 11	--	*Line telephone sets with cordless handsets:*			
8517 11 10	---	Push button type	u	Free	-
8517 11 90	---	Other	u	Free	-
8517 13 00	--	Smartphones	u	20%	-
8517 14 00	--	Other telephones for cellular networks or for other wireless networks	u	20%	-
8517 18	--	*Other:*			
8517 18 10	---	Push button type	u	Free	-
8517 18 90	---	Other	u	Free	-
	-	*Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):*			
8517 61 00	--	Base stations	u	**20%	-
8517 62	--	*Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:*			

(1)		(2)	(3)	(4)	(5)
8517 62 10	---	PLCC equipment	u	Free	-
8517 62 20	---	Voice frequency telegraphy	u	Free	-
8517 62 30	---	Modems (modulators-demodulators) for xDSL based Wireline Telephony	u	Free	-
8517 62 50	---	Digital loop carrier system(DLC)	u	Free	-
8517 62 60	---	Synchronous digital hierarchy system(SDH)	u	Free	-
8517 62 70	---	Multiplexers, statistical multiplexers for PDH based Wireline Telephony	u	Free	-
8517 62 90	---	Other	u	20%	-
8517 69	--	*Other:*			
8517 69 10	---	ISDN System	u	Free	-
8517 69 20	---	ISDN terminal adaptor	u	Free	-
8517 69 40	---	X 25 Pads	u	Free	-
8517 69 60	---	Set top boxes for gaining access to internet for Wireline Telephony	u	Free	-
8517 69 70	---	Attachments for telephones	u	Free	-
8517 69 90	---	Other	u	*20%	-
	-	*Parts:*			
8517 71 00	--	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	u	20%	-
8517 79	--	Other:			
8517 79 10	---	Populated, loaded or stuffed printed circuit boards	u	20%	-
8517 79 90	---	Other	u	15%	-
8518		**MICROPHONES AND STANDS THEREFOR: LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES: HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS: AUDIO-FREQUENCY ELECTRIC AMPLIFIERS: ELECTRIC SOUND AMPLIFIER SETS**			
8518 10 00	-	Microphones and stands therefor *Loudspeakers,*	u	15%	-
	-	*whether or not mounted in their enclosures :*			
8518 21	--	*Single loudspeakers, mounted in their enclosures:*			
8518 21 10	---	Wireless	kg.	20%	-
8518 21 90	---	Other	kg.	20%	-
8518 22	--	*Multiple loudspeakers, mounted in the same Enclosure:*			
8518 22 10	---	Wireless	kg.	20%	-
8518 22 90	---	Other	kg.	20%	-
8518 29	--	*Other:*			
8518 29 10	---	Wireless	kg.	20%	-
8518 29 90	---	Other	kg.	20%	-
8518 30	-	*Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:*			
8518 30 11	----	True Wireless Stereo [TWS] Sound channel not connected by wire]	kg.	20%	-
8518 30 19	----	Other	kg.	20%	-
8518 30 20	---	Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium	kg.	20%	-

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8518 30 90	---	Other	kg.	20%	-
8518 40 00	-	Audio-frequency electric amplifiers	u	15%	-
8518 50 00	-	Electric sound amplifier sets	u	10%	-
8518 90 00	-	Parts	u	15%	-
8519		**SOUND RECORDING OR REPRODUCING APPARATUS**			
8519 20 00	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	10%	-
8519 30 00	-	Turntables (record-decks)	u	10%	-
	-	*Other apparatus:*			
8519 81 00	--	Using magnetic, optical or semiconductor media	u	10%	-
8519 89	--	*Other:*			
8519 89 10	---	Audio Compact disc player	u	10%	-
8519 89 20	---	Compact disc changer including mini disc player or laser disc player	u	10%	-
8519 89 30	---	Time Code recorder	u	10%	-
8519 89 40	---	MP-3 player	u	10%	-
8519 89 90	---	Others	u	10%	-
8521		**VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER**			
8521 10	-	*Magnetic tape-type :*			
	---	*Cassette tape-type :*			
8521 10 11	----	Professional video tape recorders with ¾‖ or 1‖ tape	u	10%	-
8521 10 12	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	10%	-
8521 10 19	----	Other	u	10%	-
	---	*Spool type :*			
8521 10 21	----	Professional video tape recorders with ¾‖ or 1‖ tape	u	10%	-
8521 10 22	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	10%	-
8521 10 29	----	Other	u	10%	-
	---	*Other* :			
8521 10 91	----	Professional video tape recorders with ¾‖ or 1‖ tape solid state or otherwise	u	10%	-
8521 10 92	----	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	u	10%	-
8521 10 99	---	Other	u	10%	-
8521 90	-	*Other* :			
8521 90 10	---	Video duplicating system with master and slave control	u	10%	-
8521 90 20	---	DVD player	u	10%	-
8521 90 90	---	Other	u	20%	-

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(1)		(2)	(3)	(4)	(5)
8522		**PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 OR 8521**			
8522 10 00	-	Pick-up cartridges	kg.	10%	-
8522 90 00	-	Other	kg.	10%	-
8523		**DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37**			
	-	*Magnetic media:*			
8523 21 00	--	Cards incorporating a magnetic stripe	u	10%	-
8523 29	--	*Other:*			
8523 29 10	---	Audio cassettes	u	10%	-
8523 29 20	---	Video cassettes	u	10%	-
8523 29 30	---	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	10%	-
8523 29 40	---	¾‖ and 1‖ video cassettes	u	10%	-
8523 29 50	---	½‖ video cassettes suitable to work with betacam, betacam SP/M II and VHS typeVCR	u	10%	-
8523 29 60	--	Other video cassettes and tapes ¾‖ and 1‖ video cassettes	u	10%	-
8523 29 70	---	All kinds of Magnetic discs	u	10%	-
8523 29 80	---	Cartridge tape	u	10%	-
8523 29 90	---	Other	u	10%	-
	-	Optical media:			
8523 41	- -	Unrecorded:			
8523 41 10	- - -	Compact disc (Audio/video)	u	10%	-
8523 41 20	- - -	Blank master discs (that is, substrate) for producing stamper for compact disc	u	10%	-
8523 41 30	- - -	Matrices for production of records; prepared record blank	u	10%	-
8523 41 40	- - -	Cartridge tape	u	10%	-
8523 41 50	- - -	1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 41 60	- - -	DVD	u	10%	-
8523 41 90	- --	Other	u	10%	-
8523 49	- -	Other :			
8523 49 10	- - -	Compact disc (Audio)	u	10%	-
8523 49 20	- - -	Compact disc (video)	u	10%	-
8523 49 30	- - -	Stamper for CD audio, CD video and CD-ROM	u	10%	-
8523 49 40	- - -	DVD	u	10%	-
8523 49 50	- - -	Matrices for production of records; prepared record blank			
8523 49 60	- - -	Cartridge tape	u	10%	-
8523 49 70	- - -	1/2" Videocassette suitable to work with digital VCR	u	10%	-
8523 49 90	- --	Other	u	10%	-
	-	Semi-conductor media:			
8523 51 00	--	Solid-state non-volatile storage devices	u	10%	-

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(1)		(2)	(3)	(4)	(5)
8523 52	--	*Smart cards:*			
8523 52 10	---	SIM cards	u	Free	-
8523 52 20	---	Memory Cards	u	Free	-
8523 52 90	---	Other	u	Free	-
8523 59	--	Other			
8523 59 10	---	Proximity cards and tags	u	Free	-
8523 59 90	---	Other	u	10%	
8523 80	---	*Other:*			
8523 80 10	---	Gramophone records	u	10%	-
8523 80 20	---	Information technology software	u	10%	-
8523 80 30	---	Audio-visual news or audio visual views	u	10%	-
8523 80 40	---	Children's video films	u	10%	-
8523 80 50	---	Video tapes of educational nature	u	10%	-
8523 80 60	---	2-D/ 3D computer graphics	u	10%	-
8523 80 90	---	Other	u	10%	-
8524		**FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS**			
	-	*Without drivers or control circuits:*			
8524 11	--	*Of liquid crystals :*			
8524 11 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 11 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 11 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 11 90	---	Other	u	15%	-
8524 12	--	*Of organic light-emitting diodes (OLED) :*			
8524 12 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 12 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 12 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 12 90	---	Other	u	15%	-
8524 19	--	*Other :*			
8524 19 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 19 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 19 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 19 90	---	Other	u	15%	-
	-	*Other:*			
8524 91	--	*Of liquid crystals :*			
8524 91 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 91 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 91 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 91 90	---	Other	u	15%	-
8524 92	--	*Of organic light-emitting diodes (OLED) :*			
8524 92 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 92 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 92 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 92 90	---	Other	u	15%	-
8524 99	--	*Other :*			
8524 99 10	---	For the goods of sub-heading 8471 30 or 8471 41	u	15%	-
8524 99 20	---	For the goods of sub-heading 8517 13 or 8517 14	u	15%	-
8524 99 30	---	For the goods of sub-heading 8528 72 or 8528 73	u	15%	-
8524 99 90	---	Other	u	15%	-
8525		**TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATION RECEPTION APPARATUS OR SOUND RECORDING OR**			

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		REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS			
8525 50	-	*Transmission apparatus:*			
8525 50 10	---	Radio broadcast transmitter	u	7.5%	-
8525 50 20	---	TV broadcast transmitter	u	7.5%	-
8525 50 30	---	Broadcast equipment sub-system	u	7.5%	-
8525 50 40	---	Communication jamming equipment	u	7.5%	-
8525 50 90	---	Other	u	7.5%	-
8525 60 00	-	Transmission apparatus incorporating reception apparatus	u	Free	-
	-	*Television cameras, digital cameras and video camera recorders:*			
8525 81 00	--	High-speed goods as specified in sub-heading Note 1 to this Chapter	u	20%	-
8525 82 00	--	Other, radiation-hardened or radiation-tolerant goods as specified in sub-heading Note 2 to this Chapter	u	20%	-
8525 83 00	--	Other, night vision goods as specified in sub-heading Note 3 to this Chapter	u	20%	-
8525 89 00	--	Other	u	20%	-
8526		**RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS**			
8526 10 00	-	Radar apparatus	u	7.5%	-
	-	*Other* :			
8526 91	--	*Radio navigational aid apparatus:*			
8526 91 10	---	Direction measuring equipment	u	7.5%	-
8526 91 20	---	Instrument landing system	u	7.5%	-
8526 91 30	---	Direction finding equipment	u	7.5%	-
8526 91 40	---	Non-directional beacon	u	7.5%	-
8526 91 50	---	VHF omni range equipment	u	7.5%	-
8526 91 90	---	Other	u	7.5%	-
8526 92 00	--	Radio remote control apparatus	u	7.5%	-
8527		**RECEPTION APPARATUS FOR RADIO-BROADCASTING WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK**			
	-	*Radio-broadcast receivers capable of operating without an external source of power:*			
8527 12 00	--	Pocket-size radio cassette-players	u	10%	-
8527 13 00	--	Other apparatus combined with sound recording or reproducing apparatus	u	10%	-
8527 19 00	--	Other	u	10%	-
	-	*Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:*			
8527 21 00	--	Combined with sound recording or reproducing apparatus	u	10%	-
8527 29 00	--	Other	u	10%	-
	-	*Other:*			
8527 91 00	--	Combined with sound recording or reproducing apparatus	u	10%	-
8527 92 00	--	Not combined with sound recording or reproducing apparatus but combined with a clock	u	10%	-
8527 99 00	--	Other	u	10%	-

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8528		**MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS, RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCASTRECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS**			
	-	*Cathode-ray tube monitors:*			
8528 42 00	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	u	10%	-
8528 49 00	--	Other	u	10%	-
	-	*Other monitors:*			
8528 52 00	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	u	10%	-
8528 59 00	--	Other	u	10%	-
	-	*Projectors:*			
8528 62 00	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	u	10%	-
8528 69 00	--	Other	u	10%	-
	-	*Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:*			
8528 71 00	--	Not designed to incorporate a video display or screen	u	20%	-
8528 72	--	*Other, colour:*			
8528 72 11	----	Television set of screen size upto 36 cm	u	20%	-
8528 72 12	----	Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	20%	-
8528 72 13	----	Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	20%	-
8528 72 14	----	Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	20%	-
8528 72 15	----	Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	20%	-
8528 72 16	----	Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	20%	-
8528 72 17	----	Television set of screen size exceeding 105 cm	u	20%	-
8528 72 18	----	Liquid crystal display television set of screen size below 63 cm	u	20%	-
8528 72 19	----	Other	u	20%	-
8528 73	--	*Other, Monochrome*:			
8528 73 10	---	Liquid crystal display television set of screen size below 25 cm	u	10%	-
8528 73 90	---	Other	u	10%	-
8529		**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8524 TO 8528**			
8529 10	-	*Aerials and aerial reflectors of all kinds; parts suitable for use therewith:*			

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(1)		(2)	(3)	(4)	(5)
	---	*Dish antenna :*			
8529 10 11	----	For communication jamming equipment	u.	7.5%	-
8529 10 12	----	For amateur radio communication equipment	u	7.5%	-
8529 10 19	----	Other	u	10%	-
	---	*Other aerials or antenna :*			
8529 10 21	----	For communication jamming equipment	u	7.5%	-
8529 10 22	----	For amateur radio communication equipment	u	7.5%	-
8529 10 29	----	Other	u	10%	-
	---	*Other* :			
8529 10 91	----	For communication jamming equipment	u	7.5%	-
8529 10 92	----	For amateur radio communication equipment	u	7.5%	-
8529 10 99	----	Other	u	15%	-
8529 90	-	*Other* :			
8529 90 10	---	For communication jamming equipment	u	7.5%	-
8529 90 20	---	For amateur radio communication equipment	u	7.5%	-
8529 90 90	---	Other	u	15%	-
8530		**ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 8608)**			
8530 10	-	*Equipment for railways or tramways:*			
8530 10 10	---	For railways	u	7.5%	-
8530 10 20	---	For tramways	u	7.5%	-
8530 80 00	-	Other equipment	u	7.5%	-
8530 90 00	-	Parts	kg.	7.5%	-
8531		**ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 8530**			
8531 10	-	*Burglar or fire alarms and similar apparatus :*			
8531 10 10	---	Burglar alarm	u	10%	-
8531 10 20	---	Fire alarm	u	10%	-
8531 10 90	---	Other	u	10%	-
8531 20 00	-	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	Free	-
8531 80 00	-	Other apparatus	u	10%	-
8531 90 00	-	Parts	kg.	10%	-
8532		**ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)**			
8532 10 00	-	Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	u	Free	-

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(1)	(2)	(3)	(4)	(5)
	- *Other fixed capacitors :*			
8532 21 00	-- Tantalum	u	Free	-
8532 22 00	-- Aluminium electrolytic	u	Free	-
8532 23 00	-- Ceramic dielectric, single layer	u	Free	-
8532 24 00	-- Ceramic dielectric, multilayer	u	Free	-
8532 25 00	-- Dielectric of paper or plastics	u	Free	-
8532 29	-- *Other* :			
8532 29 10	--- Of dielectric of mica	u	Free	-
8532 29 90	--- Other	u	Free	-
8532 30 00	- Variable or adjustable (pre-set) capacitors	u	Free	-
8532 90 00	- Parts	u	Free	-
8533	**ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS**			
8533 10 00	- Fixed carbon resistors, composition or film types	u	Free	-
	- *Other fixed resistors :*			
8533 21	-- *For a power handling capacity not exceeding 20 W :*			
	--- *Of bare wire :*			
8533 21 11	---- Of nichrome	u	Free	-
8533 21 19	---- Other	u	Free	-
	--- *Of insulated wire :*			
8533 21 21	---- Of nichrome	u	Free	-
8533 21 29	---- Other	u	Free	-
8533 29	-- *Other* :			
	--- *Of bare wire:*			
8533 29 11	---- Of nichrome	u	Free	-
8533 29 19	---- Other	u	Free	-
	--- *Of insulated wire :*			
8533 29 21	---- Of nichrome	u	Free	-
8533 29 29	---- Other	u	Free	-
	- *Wirewound variable resistors, including rheostats and potentiometers :*			
8533 31	-- *For a power handling capacity not exceeding 20 W:*			
8533 31 10	--- Potentiometers	u	Free	-
8533 31 20	--- Rheostats	u	Free	-
8533 31 90	--- Other	u	Free	-
8533 39	-- *Other* :			
8533 39 10	--- Potentiometers	u	Free	-
8533 39 20	--- Rheostats	u	Free	-
8533 39 90	--- Other	u	Free	-
8533 40	- *Other variable resistors, including rheostats and potentiometers:*			
8533 40 10	--- Potentiometers	u	Free	-

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(1)		(2)	(3)	(4)	(5)
8533 40 20	---	Rheostats	u	Free	-
8533 40 30	---	Thermistors	u	Free	-
8533 40 90	---	Other	u	Free	-
8533 90 00	-	Parts	u	Free	-
8534 00 00		**PRINTED CIRCUITS**	u	Free	-
8535		**ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS**			
8535 10	-	*Fuses :*			
8535 10 10	---	For switches having rating upto 15 amps, rewireable	u	10%	-
8535 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	u	10%	-
8535 10 30	---	Other rewireable fuses	u	10%	-
8535 10 40	---	Other high rupturing capacity fuses	u	10%	-
8535 10 50	---	Fuses gear	u	10%	-
8535 10 90	---	Other	u	10%	-
	-	*Automatic circuit breakers :*			
8535 21	--	*For a voltage of less than 72.5 kV:*			
	---	*SF6 circuit breakers :*			
8535 21 11	----	For a voltage of 11 kV	u	10%	-
8535 21 12	----	For a voltage of 33 kV	u	10%	-
8535 21 13	----	For a voltage of 66 kV	u	10%	-
8535 21 19	----	Other	u	10%	-
	---	*Vacuum circuit breakers :*			
8535 21 21	----	For a voltage of 11 kV	u	10%	-
8535 21 22	----	For a voltage of 33 kV	u	10%	-
8535 21 23	----	For a voltage of 66 kV	u	10%	-
8535 21 29	----	Other	u	10%	-
8535 21 90	---	Other	u	10%	-
8535 29	--	*Other :*			
	---	*SF6 circuits breakers :*			
8535 29 11	----	For a voltage of 132 kV	u	10%	-
8535 29 12	----	For a voltage of 220 kV	u	10%	-
8535 29 13	----	For a voltage of 400 kV	u	10%	-
8535 29 19	----	Other	u	10%	-
	---	*Vacuum circuit breakers :*			
8535 29 21	----	For a voltage of 132 kV	u	10%	-

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(1)		(2)	(3)	(4)	(5)
8535 29 22	----	For a voltage of 220 kV	u	10%	-
8535 29 23	----	For a voltage of 400 kV	u	10%	-
8535 29 29	----	Other	u	10%	-
8535 29 90	---	Other	u	10%	-
8535 30	-	*Isolating switches and make-and-break switches:*			
8535 30 10	---	Of plastic	u	10%	-
8535 30 90	---	Other	u	10%	-
8535 40	-	*Lightning arresters, voltage limiters and surge suppressors :*			
8535 40 10	---	Lightning arresters	u	7.5%	-
8535 40 20	---	Voltage limiters	u	7.5%	-
8535 40 30	---	Surge suppressors	u.	7.5%	-
8535 90	-	*Other :*			
8535 90 10	---	Motor starters for AC motors	u	7.5%	-
8535 90 20	---	Control gear and starters for DC motors	u	7.5%	-
8535 90 30	---	Other control and switchgears	u	7.5%	-
8535 90 40	---	Junction boxes	u.	7.5%	-
8535 90 90	---	Other	u	7.5%	-
8536		**ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS: CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBER BUNDLES OR CABLES.**			
8536 10	-	*Fuses :*			
8536 10 10	---	For switches having rating upto 15 amps, rewireable	u	10%	-
8536 10 20	---	For switches having rating above 15 amps, high rupturing capacity or rewireable	u	10%	-
8536 10 30	---	Other rewireable fuses	u	10%	-
8536 10 40	---	Other high rupturing capacity fuses	u	10%	-
8536 10 50	---	Fuses gear	u	10%	-
8536 10 60	---	Electronic fuses	u	10%	-
8536 10 90	---	Other	u	10%	-
8536 20	-	*Automatic circuit breakers :*			
8536 20 10	---	Air circuit breakers	u	10%	-
8536 20 20	---	Moulded case circuit breakers	u	10%	-
8536 20 30	---	Miniature circuit breakers	u	10%	-
8536 20 40	---	Earth leak circuit breakers	u	10%	-
8536 20 90	---	Other	u	10%	-

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(1)	(2)	(3)	(4)	(5)
8536 30 00	- Other apparatus for protecting electrical circuits	u	10%	-
	- *Relays:*			
8536 41 00	-- For a voltage not exceeding 60 V	u	15%	-
8536 49 00	-- Other	u	15%	-
8536 50	- *Other switches :*			
8536 50 10	--- Control and switch gears	u	10%	-
8536 50 20	--- Other switches of plastic	u	10%	-
8536 50 90	--- Other	u	10%	-
	- *Lamp-holders, plugs and sockets:*			
8536 61	-- *Lamp-holders :*			
8536 61 10	--- Of plastic	u	10%	-
8536 61 90	--- Of other materials	u	10%	-
8536 69	-- *Other* :			
8536 69 10	--- Of plastic	u	10%	-
8536 69 90	--- Of other materials	u	10%	-
8536 70 00	- Connectors for optical fibres, optical fibre bundles or cables	u.	7.5%	-
8536 90	- *Other apparatus :*			
8536 90 10	--- Motor starters for AC motors	u	10%	-
8536 90 20	--- Motor starters for DC motors	u	10%	-
8536 90 30	--- Junction boxes	u	10%	-
8536 90 90	--- Other	u	10%	-
8537	**BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517**			
8537 10 00	- For a voltage not exceeding 1,000 V	kg.	15%	-
8537 20 00	- For a voltage exceeding 1,000 V	kg.	15%	-
8538	**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8535, 8536 OR 8537**			
8538 10	- *Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537,not equipped with their apparatus:*			
8538 10 10	--- For industrial use	u	7.5%	-
8538 10 90	--- Other	kg.	7.5%	-
8538 90 00	- Other	kg.	15%	-
8539	**ELECTRIC FILAMENT OR DISCHARGE LAMPS INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS, ARC-LAMPS; LIGHT-EMITTING DIODE (LED) LIGHT SOURCES**			

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(1)		(2)	(3)	(4)	(5)
8539 10 00	-	Sealed beam lamp units	u	15%	-
	-	*Other filament lamps, excluding ultra-violet or infra-red lamps :*			
8539 21	--	*Tungsten halogen :*			
	---	*Other* :			
8539 21 10	----	Miniature halogen lamps with fittings	u	10%	-
8539 21 20	----	Other for automobiles	u	15%	-
8539 21 90	----	Other	u	10%	-
8539 22 00	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	10%	-
8539 29	--	*Other* :			
8539 29 10	---	Of retail sale price not exceeding rupees 20 per bulb	u	10%	-
8539 29 20	---	Bulb, for torches	u	10%	-
8539 29 30	---	Miniature bulbs	u	10%	-
8539 29 40	---	Other for automobile lamps	u	15%	-
8539 29 90	---	Other	u	10%	-
	-	*Discharge lamps, other than ultra-violet lamps:*			
8539 31	--	*Fluorescent, hot cathode :*			
8539 31 10	---	Compact fluorescent lamps	u	10%	-
8539 31 90	---	Other	u	10%	-
8539 32	--	*Mercury or sodium vapour lamps; metal halide lamps:*			
8539 32 10	---	Mercury vapour lamps	u	10%	-
8539 32 20	---	Sodium vapour lamps	u	10%	-
8539 32 30	---	Metal halide lamps	u	10%	-
8539 39	--	*Other* :			
8539 39 10	---	Energy efficient triphosphor fluorescent lamps	u	10%	-
8539 39 90	---	Other	u	10%	-
	-	*Ultra-violet or infra-red lamps; arc-lamps :*			
8539 41 00	--	Arc-lamps	u	10%	-
8539 49 00	--	Other	u	10%	-
	-	*Light-emitting diode (LED) light sources:*			
8539 51 00	--	Light-emitting diode (LED) modules	u	20%	-
8539 52 00	--	Light-emitting diode (LED) lamps	u	20%	-
8539 90	-	*Parts :*			
8539 90 10	---	Parts of fluorescent tube lamps	kg.	10%	-
8539 90 20	---	Parts of arc-lamps	kg.	10%	-
8539 90 90	---	Other	kg.	10%	-
8540		**THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES)**			

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(1)		(2)	(3)	(4)	(5)
	-	*Cathode-ray television picture tubes, including video monitor cathode-ray tubes :*			
8540 11	--	*Colour :*			
8540 11 10	---	Television picture tubes of 20‖ and 21‖ size, except 21‖ flat and full square (F and FST) colour TV picture tubes	u	10%	-
8540 11 20	---	Video monitor cathode-ray tubes	u	10%	-
8540 11 90	---	Other	u	10%	-
8540 12 00	--	Monochrome	u	10%	-
8540 20 00	-	Television camera tubes; image converters and intensifiers; other photos-cathode tubes	u	10%	-
8540 40	-	Data or graphic display tubes, monochrome; data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:			
8540 40 10	- - -	Data or graphic display tubes, monochrome	u	10%	-
8540 40 20	- - -	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	free	-
8540 60 00	-	Other cathode-ray tubes	u	10%	-
	-	*Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :*			
8540 71 00	--	Magnetrons	u	10%	-
8540 79 00	--	Other	u	10%	-
	-	*Other valves and tubes:*			
8540 81 00	--	Receiver or amplifier valves and tubes	u	10%	-
8540 89 00	--	Other	u	10%	-
	-	*Parts :*			
8540 91 00	--	Of cathode-ray tubes	kg.	10%	-
8540 99 00	--	Other	kg.	10%	-
8541		**SEMICONDUCTOR DEVICES (FOR EXAMPLE, DIODES, TRANSISTORS, SEMICONDUCTOR-BASED TRANSDUCERS); PHOTOSENSITIVE SEMICONDUCTOR, DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED), WHETHER OR NOT ASSEMBLED WITH OTHER LIGHT-EMITTING DIODES (LED); MOUNTED PIEZO-ELECTRIC CRYSTALS**			
8541 10 00	-	Diodes, other than photosensitive or light- emitting diodes (LED)	u	Free	-
	-	*Transistors, other than photosensitive transistors :*			
8541 21 00	--	With a dissipation rate of less than 1 W	u	Free	-
8541 29 00	--	Other	u	Free	-
8541 30	-	*Thyristors, diacs and triacs, other than photosensitive devices :*			

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(1)		(2)	(3)	(4)	(5)
8541 30 10	---	Thyristors	u	Free	-
8541 30 90	---	Other	u	Free	-
	-	*Photosensitive semi-conductor devices, including photo voltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):*			
8541 41 00	--	Light-emitting diodes (LED)	u	free	-
8541 42 00	--	Photovoltaic cells not assembled in modules or made up into panels	u	25%	-
8541 43 00	--	Photovoltaic cells assembled in modules or made up into panels	u	40%	-
8541 49 00	--	Other	u	40%	-
	-	*Other semiconductor devices:*			
8541 51 00	--	Semiconductor-based transducers	u	20%	-
8541 59 00	--	Other	u	20%	-
8541 60 00	-	Mounted piezo-electric crystals	u	Free	-
8541 90 00	-	Parts	kg.	Free	-
8542		**ELECTRONIC INTEGRATED CIRCUITS**			
	-	*Electronic integrated circuits:*			
8542 31 00	--	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Free	-
8542 32 00	--	Memories	u	Free	-
8542 33 00	--	Amplifiers	u	Free	-
8542 39 00	--	Other	u	7.5%	-
8542 90 00	-	Parts	kg.	Free	-
8543		**ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDING ELSEWHERE IN THIS CHAPTER**			
8543 10	-	*Particle accelerators:*			
8543 10 10	---	Ion implanters for doping semi-conductor material	u	Free	-
8543 10 20	---	Vane graff, cock-croft, Walton accelerators	u	7.5%	-
8543 10 30	---	Synchrocyclotrons, synchrotrons	u	7.5%	-
8543 10 90	---	Other including cyclotrons	u	7.5%	-
8543 20	-	*Signal generators :*			
8543 20 10	---	Sweep generators	u	7.5%	-
8543 20 20	---	Impulse generators	u	7.5%	-
8543 20 30	---	Tacho generators	u	7.5%	-
8543 20 90	---	Other	u	7.5%	-
8543 30 00	---	Machines and apparatus for electroplating, electrolysis or electrophoresis	u	7.5%	-
8543 40 00	-	Electronic cigarettes and similar personal electric vaporising devices	u	7.5%	-
8543 70	-	*Other machines and apparatus:*			
8543 70 11	----	Proximity card and tags	u	Free	-
8543 70 12	----	Metal detector	u	7.5%	-
8543 70 13	----	Mine detector	u	7.5%	-
8543 70 19	----	Other	u	7.5%	-
	---	*Audio special effect equipment:*			
8543 70 21	----	Digital reverberators	u	7.5%	-
8543 70 22	----	Mixing system or consoles	u	7.5%	-
8543 70 29	----	Other	u	7.5%	-

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	---	*Video special effect equipments:*			
8543 70 31	----	Video mixing system or consoles	u	7.5%	-
8543 70 32	----	Video effect system	u	7.5%	-
8543 70 33	----	Digital layering machine	u	7.5%	-
8543 70 34	----	Paint box	u	7.5%	-
8543 70 35	----	Video typewriter	u	7.5%	-
8543 70 36	----	Video matting machine	u	7.5%	-
8543 70 39	----	Other	u	7.5%	-
	---	*Edit control Unit:*			
8543 70 41	----	Computerised editing system controlling more than three video editing machines	u	7.5%	-
8543 70 42	----	Other video control unit	u	7.5%	-
8543 70 49	----	Other	u	7.5%	-
8543 70 50	---	Colour corrector	u	7.5%	-
	---	*Amplifier:*			
8543 70 61	----	Broadcast amplifier	u	7.5%	-
8543 70 62	----	Limiting amplifier, video distribution amplifier and stabilizing amplifiers	u	7.5%	-
8543 70 69	----	Other	u	7.5%	-
	---	*Graphic equalizer and synthesized receivers*:			
8543 70 71	----	Graphic equalizer	u	7.5%	-
8543 70 72	----	Synthesised receivers	u	7.5%	-
	---	*Other:*			
8543 70 91	----	RF(radio frequency) power amplifier and noise generators for communication jamming equipment, static and mobile or man-portable	u	7.5%	-
8543 70 92	----	Equipment gadgets based on solar energy	u	7.5%	-
8543 70 93	----	Professional beauty care equipment	u	7.5%	-
8543 70 94	----	Audio visual stereo encoders	u	7.5%	-
8543 70 95	----	Time code generator	u	7.5%	-
8543 70 99	----	Other	u	7.5%	-
8543 90 00	-	Parts	kg.	7.5%	-
8544		**INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS**			
	-	*Winding wire :*			
8544 11	--	*Of copper:*			
8544 11 10	---	Enamelled	m	10%	-
8544 11 90	---	Other	m	10%	-
8544 19	--	*Other* :			
8544 19 10	---	Asbestos covered	m	15%	-
8544 19 20	---	Plastic insulated	m	15%	-
8544 19 30	---	Rubber insulated	m	15%	-
8544 19 90	---	Other	m	15%	-
8544 20	-	*Co-axial cable and other co-axial electric conductors :*			
8544 20 10	---	Co-axial cable	m	10%	-
8544 20 90	---	Other	m	10%	-
8544 30 00	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	m	15%	-
	--	*Other electric conductors, for a voltage not exceeding 1,000V:*			
8544 42	--	*Fitted with connectors:*			
8544 42 10	---	Paper insulated	m	15%	-

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8544 42 20	---	Plastic insulated	m	15%	-
8544 42 30	---	Rubber insulated	m	15%	-
	---	*Other:*			
8544 42 91	----	Paper insulated, of a kind used in telecommunication	m	15%	-
8544 42 92	----	Plastic insulated, of a kind used in telecommunication	m	15%	-
8544 42 93	----	Rubber insulated, of a kind used in telecommunication	m	15%	-
8544 42 99	----	Other	m	15%	-
8544 49	--	*Other:*			
8544 49 10	---	Paper insulated	m	15%	-
8544 49 20	---	Plastic insulated	m	15%	-
8544 49 30	---	Rubber insulated	m	15%	-
	---	*Other:*	m	15%	-
8544 49 91	----	Paper insulated, of a kind used in telecommunication	m	15%	-
8544 49 92	----	Plastic insulated, of a kind used in telecommunication	m	15%	-
8544 49 93	----	Rubber insulated, of a kind used in telecommunication	m	15%	-
8544 49 99	----	Other	m	15%	-
8544 60	-	*Other electric conductors, for a voltage exceeding 1000 V :*			
8544 60 10	---	Paper insulated	m	10%	-
8544 60 20	---	Plastic insulated	m	10%	-
8544 60 30	---	Rubber insulated	m	10%	-
8544 60 90	---	Other	m	10%	-
8544 70	-	*Optical fibre cables :*			
8544 70 10	---	Lead alloy sheathed cables for lighting purposes	m	Free	-
8544 70 90	---	Other	m	Free	-
8545		**CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES**			
	-	*Electrodes :*			
8545 11 00	--	Of a kind used for furnaces	kg.	7.5%	-
8545 19 00	--	Other	kg.	7.5%	-
8545 20 00	-	Brushes	kg.	7.5%	-
8545 90	-	*Other :*			
8545 90 10	---	Arc-lamp carbon	kg.	7.5%	-
8545 90 20	---	Battery carbon	kg.	7.5%	-
8545 90 90	---	Other	kg.	7.5%	-
8546		**ELECTRICAL INSULATORS OF ANY MATERIAL**			
8546 10 00	-	Of glass	kg.	7.5%	-
8546 20	-	*Of ceramics :*			
	---	*Porcelain discs and strings :*			
8546 20 11	----	Porcelain below 6.6 kV	kg.	7.5%	-
8546 20 19	----	Other	kg.	7.5%	-
	---	*Porcelain post insulators :*			
8546 20 21	----	Below 6.6 kV	kg.	7.5%	-
8546 20 22	----	6.6 kV or above but upto 11 kV	kg.	7.5%	-
8546 20 23	----	Above 11 kV but upto 66 kV	kg.	7.5%	-
8546 20 24	----	Above 66 kV but upto 132 kV	kg.	7.5%	-
8546 20 29	----	Above 132 kV	kg.	7.5%	-
	---	*Porcelain pin insulators :*			

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8546 20 31	----	Below 6.6 kV	kg.	7.5%	-
8546 20 32	----	6.6 kV or above but up to 11 kV	kg.	7.5%	-
8546 20 33	----	Above 11 kV but upto 66 kV	kg.	7.5%	-
8546 20 39	----	Above 66 kV	kg.	7.5%	-
8546 20 40	---	Other high tension procelain solid core insulators	kg.	7.5%	-
8546 20 50	---	Other low tension procelain insulators including telegraph and telephone insulators	kg.	7.5%	-
8546 20 90	---	Other	kg.	7.5%	-
8546 90	-	*Other* :			
8546 90 10	---	Heat shrinkable components	kg.	7.5%	-
8546 90 90	---	Other	kg.	7.5%	-
8547		**INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINORCOMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL**			
8547 10	-	*Insulating fittings of ceramics :*			
8547 10 10	---	Porcelain bushing below 6.6 kV	kg.	7.5%	-
8547 10 20	---	Porcelain bushings for voltage 6.6 kV or above but below 11 kV	kg.	7.5%	-
8547 10 30	---	Porcelain bushings for voltage 11 kV or above but below 66 kV	kg.	7.5%	-
8547 10 40	---	Porcelain bushings for voltage 66 kV or above	kg.	7.5%	-
8547 10 90	---	Other	kg.	7.5%	-
8547 20 00	-	Insulating fittings of Plastics	kg.	7.5%	-
8547 90	-	*Other :*			
8547 90 10	---	Electrical insulating fittings of glass	kg.	7.5%	-
8547 90 20	---	Electrical conduit tubing and joints therefore, of base metal lined with insulating material	kg.	7.5%	-
8547 90 90	---	Other			
8548 00 00		**ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**	u	10%	-
8549		**ELECTRICAL AND ELECTRONIC WASTE AND SCRAP**			
	-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators;			
8549 11 00	--	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	kg.	10%	-
8549 12 00	--	Other, containing lead, cadmium or mercury	kg.	10%	-
8549 13 00	--	Sorted by chemical type and not containing lead, cadmium or mercury	kg.	10%	-
8549 14 00	--	Unsorted and not containing lead, cadmium or Mercury	kg.	10%	-
8549 19 00	--	Other	kg.	10%	-
	-	*Of a kind used principally for the recovery of precious metal:*			
8549 21 00	--	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg.	10%	-
8549 29 00	--	Other	kg.	10%	-
	-	*Other electrical and electronic assemblies and printed circuit boards:*			

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8549 31 00	--	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg.	10%	-
8549 39 00	--	Other	kg.	10%	-
	-	*Other:*			
8549 91 00	--	Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)‘	kg.	10%	-
8549 99 00	--	Other	kg.	10%	-

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES :

1. This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.

2. The expressions ―parts‖ and ―parts and accessories‖ do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) articles of Chapter 82 (tools);

(d) articles of heading 8306;

(e) machines and apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and motors, articles of heading 8483;

(f) electrical machinery or equipment (Chapter 85);

(g) articles of Chapter 90;

(h) articles of Chapter 91;

(*ij*) arms (Chapter 93);

(k) luminaries and lighting fittings and parts thereof heading 9405; or

(l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to ―parts‖ or ― accessories‖ do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.

4. For the purposes of this Section:

(a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) in Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) in Chapter 87 if designed to travel over land or over both land and water;

(c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing - stages or also able to travel over ice.

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Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

NOTES :

1. This Chapter does not cover :

(a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);

(b) railway or tramway track construction material of iron or steel of heading 7302; or

(c) electrical signalling, safety or traffic control equipment of heading 8530.

2. Heading 8607 applies, *inter alia*, to:

(a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) frames, under frames, bogies and bissel-bogies;

(c) axle boxes, brake gear;

(d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) coachwork.

3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to :

(a) assembled track, turntables, platform buffers, loading gauges;

(b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
8601	**RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS**			
8601 10 00	- Powered from an external source of electricity	u	10%	-

(1)		(2)	(3)	(4)	(5)
8601 20 00	-	Powered by electric accumulators	u	10%	-
8602		**OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS**			
8602 10 00	-	Diesel-electric locomotives	u	10%	-
8602 90	-	*Other :*			
8602 90 10	---	Steam locomotives and tenders thereof	u	10%	-
8602 90 90	---	Other	u	10%	-
8603		**SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 8604**			
8603 10 00	-	Powered from an external source of electricity	u	10%	-
8603 90 00	-	Other	u	10%	-
8604 00 00		**RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS,TESTING COACHES ANDTRACK INSPECTION VEHICLES)**	u	10%	-
8605 00 00		**RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)**	u	10%	-
8606		**RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED**			
8606 10	-	*Tank wagons and the like :*			
8606 10 10	---	Four wheeler tank wagons of pay-load exceeding 23 tonnes	u	10%	-
8606 10 20	---	Eight wheeler tank wagons of pay-load not exceeding 60 tonnes	u	10%	-
8606 10 90	---	Other	u	10%	-
8606 30 00	-	Self-discharging vans and wagons, other than those of sub-heading 8606 10	u	10%	-
	-	*Other :*			
8606 91	--	*Covered and closed :*			
8606 91 10	---	Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes	u	10%	-
8606 91 20	---	Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes	u	10%	-
8606 91 90	---	Other	u	10%	-

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(1)		(2)	(3)	(4)	(5)
8606 92	--	*Open with non-removable sides of a height exceeding 60 cms :*			
8606 92 10	---	Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	u	10%	-
8606 92 20	---	Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	10%	-
8606 92 90	---	Other	u	10%	-
8606 99 00	--	Other	u	10%	-
8607		**PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK**			
	-	*Bogies, bissel-bogies, axles and wheels, and parts thereof :*			
8607 11 00	--	Driving bogies and bissel-bogies	kg.	10%	-
8607 12 00	--	Other bogies and bissel-bogies	kg.	10%	-
8607 19	--	*Other including parts :*			
8607 19 10	---	Axles, wheels for coaches, van and wagons (rolling-stock)	kg.	10%	-
8607 19 20	---	Axles and wheels for locomotives	kg.	10%	-
8607 19 30	---	Axle boxes (lubricating or grease box)	kg.	10%	-
8607 19 90	---	Other parts of axles and wheels	kg.	10%	-
	-	*Brakes and parts thereof :*			
8607 21 00	--	Air brakes and parts thereof	kg.	10%	-
8607 29 00	--	Other	kg.	10%	-
8607 30	-	*Hooks and other coupling devices, buffers and parts thereof :*			
8607 30 10	---	Buffers and coupling devices	kg.	10%	-
8607 30 90	---	Other	kg.	10%	-
	-	*Other :*			
8607 91 00	--	Of locomotives	kg.	10%	-
8607 99	--	*Other :*			
8607 99 10	---	Parts of coach work of railway running stock	kg.	10%	-
8607 99 20	---	Parts of tramway, locomotives and running stock	kg.	10%	-
8607 99 30	---	Hydraulic shock absorbers for railway bogies	kg.	10%	-
8607 99 90	---	Other	kg.	10%	-
8608		**RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAY, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATION OR AIR-FIELDS; PARTS OF THE FOREGOING**			

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(1)		(2)	(3)	(4)	(5)
8608 00	-	*Railway or tramway track fixtures and fittings; mechanical (including electo-mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing :*			
8608 00 10	---	Railway and tramway track fixtures and fittings	kg.	10%	-
8608 00 20	---	Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	kg.	10%	-
8608 00 30	---	Other traffic control equipment for railways	kg.	10%	-
8608 00 40	---	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	kg.	10%	-
8608 00 90	---	Other	kg	10%	-
8609 00 00		**CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT**	u	10%	-

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CHAPTER 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

NOTES :

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, ―tractors‖ means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport,in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mountedon it.

3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.

4. Heading 8712 includes all children‘s bicycles. Other children‘s cycles fall in heading 9503.

Sub Heading Note:

1. Sub-heading 8708 22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 8701 to 8705.

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Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
8701	**TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)**			
8701 10 00	- Single axle tractors	u	10%	-
8701 21 00	- *Road tractors for semi-trailers :*			
	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	u	10%	-
8701 22 00	--- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	u	10%	-
8701 23 00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	u	10%	-
8701 24 00	-- With only electric motor for propulsion	u	10%	-
8701 29 00	- Other	u	10%	-
8701 30	- *Track-laying tractors :*			
	--- *Garden tractors :*			
8701 30 11	---- Of engine capacity not exceeding 1,800 cc	u	10%	-
8701 30 19	---- Other	u	10%	-
	--- *Other :*			
8701 30 91	---- Of engine capacity not exceeding 1,800 cc	u	10%	-
8701 30 99	---- Other	u	10%	-
	- *Other, of an engine power:*			
8701 91 00	-- Not exceeding 18 kW	u	10%	-
8701 92 00	-- Exceeding 18 kW but not exceeding 37 kW	u	10%	-

8701 93 00	--	Exceeding 37 kW but not exceeding 75 kW	u	10%	-
8701 94 00	--	Exceeding 75 kW but not exceeding 130 kW	u	10%	-
8701 95 00	--	Exceeding 130 kW	u	10%	-
8702		**MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER**			
8702 10	-	*With only compression-ignition internal combustion piston engine (diesel or semi-diesel):*			
	---	*Vehicles for transport of not more than 13 persons, including the driver:*			
8702 10 11	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 10 12	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 10 18	----	Other, air-conditioned	u	40%	-
8702 10 19	----	Other, non air-conditioned	u	40%	-
	---	*Other:*			
8702 10 21	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 10 22	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 10 28	----	Other, air-conditioned	u	40%	-
8702 10 29	----	Other, non air-conditioned	u	40%	-
8702 20	-	*With both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion:*			
	---	*Vehicles for transport of not more than 13 persons, including the driver:*			
8702 20 11	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 20 12	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 20 18	----	Other, air-conditioned	u	40%	-
8702 20 19	----	Other, non air-conditioned	u	40%	-
	---	*Other:*			
8702 20 21	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 20 22	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 20 28	----	Other, air-conditioned	u	40%	-
8702 20 29	----	Other, non air-conditioned	u	40%	-
8702 30	-	*With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:*			
	---	*Vehicles for transport of not more than 13 persons, including the driver:*			
8702 30 11	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 30 12	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 30 18	----	Other, air-conditioned	u	40%	-
8702 30 19	----	Other, non air-conditioned	u	40%	-
	---	*Other:*			
8702 30 21	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 30 22	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 30 28	----	Other, air-conditioned	u	40%	-
8702 30 29	----	Other, non air-conditioned	u	40%	-
8702 40	-	*With only electric motor for propulsion:*			
	---	*Vehicles for transport of not more than 13persons, including the driver:*			
8702 40 11	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 40 12	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 40 18	----	Other, air-conditioned	u	40%	-

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8702 40 19	----	Other, non air-conditioned	u	40%	-
	---	*Other:*			
8702 40 21	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 40 22	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 40 28	----	Other, air-conditioned	u	40%	-
8702 40 29	----	Other, non air-conditioned	u	40%	-
8702 90	-	*Other:*			
	---	*Vehicles for transport of not more than 13 persons, including the driver:*			
8702 90 11	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 90 12	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 90 18	----	Other, air-conditioned	u	40%	-
8702 90 19	----	Other, non air-conditioned	u	40%	-
	---	*Other:*			
8702 90 21	----	Integrated monocoque vehicle, air-conditioned	u	40%	-
8702 90 22	----	Integrated monocoque vehicle, non air-conditioned	u	40%	-
8702 90 28	----	Other, air-conditioned	u	40%	-
8702 90 29	----	Other, non air-conditioned	u	40%	-
8703		**MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS**			
8703 10	-	*Vehicles specially designed for travelling on snow; golf cars and similar vehicles :*			
8703 10 10	---	Electrically operated	u	125%	-
8703 10 90	---	Other	u	125%	-
	-	*Other vehicles, with only spark-ignition internal combustion piston engine :*			
8703 21	--	*Of a cylinder capacity not exceeding 1,000 cc :*			
8703 21 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 21 20	---	Three-wheeled vehicles	u	125%	-
	---	*Other :*			
8703 21 91	----	Motor cars	u	125%	-
8703 21 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 21 99	----	Other	u	125%	-
8703 22	--	*Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :*			
8703 22 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 22 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 22 30	---	Three-wheeled vehicles	u	125%	-
	---	*Other :*			
8703 22 91	----	Motor cars	u	125%	-
8703 22 99	----	Other	u	125%	-
8703 23	--	*Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :*			
8703 23 10	---	Vehicles principally designed for the transport of more than seven persons including the driver	u	125%	-
8703 23 20	---	Three-wheeled vehicles	u	125%	-
	---	*Other :*			

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8703 23 91	----	Motor cars	u	125%	-
8703 23 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 23 99	----	Other	u	125%	-
8703 24	--	*Of a cylinder capacity exceeding 3,000 cc :*			
8703 24 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 24 20	---	Three-wheeled vehicles	u	125%	-
	---	*Other :*			
8703 24 91	----	Motor cars	u	125%	-
8703 24 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 24 99	----	Other	u	125%	-
	-	*Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :*			
8703 31	--	*Of a cylinder capacity not exceeding 1,500 cc :*			
8703 31 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 31 91	----	Motor cars	u	125%	-
8703 31 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 31 99	----	Other	u	125%	-
8703 32	--	*Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :*			
8703 32 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
	---	*Other :*			
8703 32 91	----	Motor cars	u	125%	-
8703 32 92	----	Specialized transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 32 99	----	Other	u	125%	-
8703 33	--	*Of a cylinder capacity exceeding 2,500 cc :*			
8703 33 10	---	Vehicles principally designed for the transport of more than seven persons, including the driver	u	125%	-
8703 33 20	---	Three-wheeled vehicles	u	125%	-
	---	*Other :*			
8703 33 91	----	Motor cars	u	125%	-
8703 33 92	----	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 33 99	----	Other	u	125%	-
8703 40	-	*Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:*			
8703 40 10	---	Vehicles principally designed for transport of more than seven persons, including driver	u	125%	-
8703 40 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 40 30	---	Motor cars	u	125%	-
8703 40 40	---	Three-wheeled vehicles	u	125%	-
8703 40 90	---	Other	u	125%	-

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8703 50	-	*Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:*			
8703 50 10	---	Vehicles principally designed for transport of more than seven persons, including driver	u	125%	-
8703 50 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 50 30	---	Motor cars	u	125%	-
8703 50 40	---	Three-wheeled vehicles	u	125%	-
8703 50 90	---	Other	u	125%	-
8703 60	-	*Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:*			
8703 60 10	---	Vehicles principally designed for transport of more than seven persons, including driver	u	125%	-
8703 60 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 60 30	---	Motor cars	u	125%	-
8703 60 40	---	Three-wheeled vehicles	u	125%	-
8703 60 90	---	Other	u	125%	-
8703 70	-	*Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:*			
8703 70 10	---	Vehicles principally designed for transport of more than seven persons, including driver	u	125%	-
8703 70 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 70 30	---	Motor cars	u	125%	-
8703 70 40	---	Three-wheeled vehicles	u	125%	-
8703 70 90	---	Other	u	125%	-
8703 80	-	*Other vehicles, with only electric motor for propulsion:*			
8703 80 10	---	Vehicles principally designed for transport of more than seven persons, including driver	u	125%	-
8703 80 20	---	Specialised transport vehicles such as ambulances, prison vans and the like	u	125%	-
8703 80 30	---	Motor cars	u	125%	-
8703 80 40	---	Three-wheeled vehicles	u	125%	-
8703 80 90	---	Other	u	125%	-
8703 90 00	-	Other	u	125%	-
8704		**MOTOR VEHICLES FOR THE TRANSPORT OF GOODS**			
8704 10	-	*Dumpers designed for off-highway use :*			
8704 10 10	---	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	40%	-
8704 10 90	---	Other	u	40%	-
	-	*Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):*			

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8704 21 00	--	g.v.w. not exceeding 5 tonnes	u	40%	-
8704 22 00	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	u	40%	-
8704 23 00	--	g.v.w. exceeding 20 tonnes	u	40%	-
	-	*Other, with only spark-ignition internal combustion piston engine:*			
8704 31 00	--	g.v.w. not exceeding 5 tonnes	u	40%	-
8704 32 00	--	g.v.w. exceeding 5 tonnes	u	40%	-
	-	*Other, with both compression-ignition internal combustion piston engine* (*diesel or semi-diesel*) *and electric motor as motors for propulsion*			
8704 41 00	--	g.v.w. not exceeding 5 tonnes	u	40%	-
8704 42 00	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	u	40%	-
8704 43 00	--	g.v.w. exceeding 20 tonnes	u	40%	-
	-	*Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:*			
8704 51 00	--	g.v.w.not exceeding 5 tonnes	u	40%	-
8704 52 00	--	g.v.w. exceeding 5 tonnes	u	40%	-
8704 60 00	-	Other with only electric motor for propulsion	u	40%	-
8704 90	-	*Other :*			
	---	*Lorries and trucks:*			
8704 90 11	----	Refrigerated	u	40%	-
8704 90 12	----	Electrically operated	u	40%	-
8704 90 19	----	Other	u	40%	-
8704 90 90	---	Other	u	40%	-
8705		**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-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)**			
8705 10 00	-	Crane lorries	u	10%	-
8705 20 00	-	Mobile drilling derricks	u	10%	-
8705 30 00	-	Fire fighting vehicles	u	10%	-
8705 40 00	-	Concrete-mixer lorries	u	10%	-
8705 90 00	-	Other	u	10%	-
8706		**CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705**			
8706 00	-	*Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:*			
	---	*For the tractors of heading 8701 :*			
8706 00 11	----	Of engine capacity not exceeding 1,800 cc	u	15%	-
8706 00 19	----	Other	u	15%	-
	---	*For the vehicles of heading 8702:*			
8706 00 21	----	For transport of not more than thirteen persons, including the driver	u	15%	-
8706 00 29	----	Other	u	15%	-
	---	*For the motor vehicles of heading 8703:*			
8706 00 31	----	For three-wheeled vehicles	u	15%	-

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8706 00 39	----	Other	u	15%	-
	---	*For the motor vehicles of heading 8704:*			
8706 00 41	----	For three-wheeled motor vehicle	u	15%	-
8706 00 42	----	For vehicles, other than petrol driven	u	15%	-
8706 00 43	----	For dumpers covered in the heading 8704	u	15%	-
8706 00 49	----	Other	u	15%	-
8706 00 50	---	For the motor vehicles of heading 8705	u	15%	-
8707		**BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705**			
8707 10 00	-	For the vehicles of heading 8703	u	15%	-
8707 90 00	-	Other	u	15%	-
8708		**PARTS AND ACCESSORIES OF THE MOTORVEHICLES OF HEADINGS 8701 TO 8705**			
8708 10	-	Bumpers and parts thereof :			
8708 10 10	---	For tractors	kg.	15%	-
8708 10 90	---	Other	kg.	15%	-
	-	Other parts and accessories of bodies (including cabs) :			
8708 21 00	--	Safety seat belts	u	15%	-
8708 22 00	--	Front windscreens (windshields), rear windows and other windows specified in Sub-heading Note 1 to this Chapter	kg.	15%	-
8708 29 00	--	Other	kg.	15%	-
8708 30 00	-	Brakes and servo-brakes; parts thereof	kg.	15%	-
8708 40 00	-	Gear boxes and parts thereof	kg.	15%	-
8708 50 00	-	Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof	kg.	15%	-
8708 70 00	-	Road wheels and parts and accessories thereof	kg.	15%	-
8708 80 00	-	Suspension systems and parts thereof (including shock absorbers)	kg.	15%	-
	-	Other parts and accessories:			
8708 91 00	--	Radiators and parts thereof	kg.	15%	-
8708 92 00	--	Silencers (mufflers) and exhaust pipes; parts thereof	kg.	15%	-
8708 93 00	--	Clutches and parts thereof	kg.	15%	-
8708 94 00	--	Steering wheels, steering columns and steering boxes; parts thereof	kg.	15%	-
8708 95 00	--	Safety airbags with inflater system; parts thereof	kg.	15%	-
8708 99 00	--	Other	kg.	15%	-
8709		**WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES**			
	-	*Vehicles :*			
8709 11 00	--	Electrical	u	10%	-
8709 19 00	--	Other	u	10%	-
8709 90 00	-	Parts	kg.	10%	-

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8710 00 00		**TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTO RISED, WHETH ER OR NOT F ITTED W ITH WEAPONS, AND PARTS OF SUCH VEHICLES**	kg.	Free	-
8711		**MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS;**			
8711 10	-	*With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:*			
8711 10 10	---	Mopeds	u	100%	-
8711 10 20	---	Motorised cycles	u	100%	-
8711 10 90	---	Other	u	100%	-
8711 20	-	*With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :*			
	---	*Scooters :*			
8711 20 11	----	Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 19	----	Other	u	100%	-
	---	*Motor cycles :*			
8711 20 21	----	Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 29	----	Other	u	100%	-
	---	*Mopeds :*			
8711 20 31	----	Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 39	----	Other	u	100%	-
	---	*Other :*			
8711 20 91	----	Of cylinder capacity not exceeding 75 cc	u	100%	-
8711 20 99	----	Other	u	100%	-
8711 30	-	*With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :*			
8711 30 10	---	Scooters	u	100%	-
8711 30 20	---	Motor-cycles	u	100%	-
8711 30 90	---	Other	u	100%	-
8711 40	-	*With internal combustion piston engine of a cylinder capacity exceeding500 cc but not exceeding 800 cc :*			
8711 40 10	---	Motor-cycles	u	100%	-
8711 40 90	---	Other	u	100%	-
8711 50 00	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	100%	-
8711 60	-	*With electric motor for propulsion:*			
8711 60 10	---	Motor cycles	u	100%	-
8711 60 20	---	Scooters	u	100%	-
8711 60 30	---	Mopeds	u	100%	-
8711 60 90	---	Others	u	100%	-
8711 90	-	*Other:*			
8711 90 10	---	Side cars	u	100%	-
8711 90 90	---	Other	u	100%	-
8712		**BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED**			
8712 00	-	*Bicycles and other cycles (including delivery tricycles), not motorised :*			

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8712 00 10	---	Bicycles	u	35%	-
8712 00 90	---	Other	u	10%	-
8713		**CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED**			
8713 10	-	*Not mechanically propelled :*			
8713 10 10	---	Wheel chairs for invalid	u	10%	-
8713 10 90	---	Other	u	10%	-
8713 90	-	*Other :*			
8713 90 10	---	Wheel chairs for invalid	u	10%	-
8713 90 90	---	Other	u	10%	-
8714		**PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713**			
8714 10	-	*Of motorcycles (including mopeds):*			
8714 10 10	- - -	Saddles	kg.	15%	-
8714 10 90	- --	Other	kg.	15%	-
8714 20	-	*Of carriages for disabled persons :*			
8714 20 10	---	Mechanically propelled	kg.	10%	-
8714 20 20	---	Non-mechanically propelled	kg.	10%	-
8714 20 90	---	Other	kg.	10%	-
	-	*Other :*			
8714 91 00	--	Frames and forks, and parts thereof	u	20%	-
8714 92	--	*Wheel rims and spokes :*			
8714 92 10	---	Bicycle rims	u	20%	-
8714 92 20	---	Bicycle spokes	u	20%	-
8714 92 90	---	Other	u	20%	-
8714 93	--	*Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :*			
8714 93 10	---	Bicycle hubs	kg.	20%	-
8714 93 20	---	Bicycle free-wheels	kg.	20%	-
8714 93 90	---	Other	kg.	20%	-
8714 94 00	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg.	20%	-
8714 95	--	*Saddles :*			
8714 95 10	---	Bicycle saddles	kg.	20%	-
8714 95 90	---	Other	kg.	20%	-
8714 96 00	--	Pedals and crank-gear, and parts thereof	kg.	20%	-
8714 99	--	*Other :*			
8714 99 10	---	Bicycle chains	kg.	20%	-
8714 99 20	---	Bicycle wheels	kg.	20%	-
8714 99 90	---	Other	kg.	20%	-
8715		**BABY CARRIAGES AND PARTS THEREOF**			
8715 00	-	*Baby carriages and parts thereof :*			
8715 00 10	---	Baby carriages	u	10%	-
8715 00 20	---	Parts	kg.	10%	-

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8716		**TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF**			
8716 10 00	-	Trailers and semi-trailers of the caravan type, for housing or camping	u	10%	-
8716 20 00	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	10%	-
	-	*Other trailers and semi-trailers for the transport of goods :*			
8716 31 00	--	Tanker trailers and tanker semi-trailers	u	10%	-
8716 39 00	--	Other	u	10%	-
8716 40 00	-	Other trailers and semi-trailers	u	10%	-
8716 80	-	*Other vehicles :*			
8716 80 10	---	Hand propelled vehicles (*e.g.* hand carts, rickshaws and the like)	u	10%	-
8716 80 20	---	Animal drawn vehicles	u	10%	-
8716 80 90	---	Other	u	10%	-
8716 90	-	*Parts :*			
8716 90 10	---	Parts and accessories of trailers	kg.	10%	-
8716 90 90	---	Other	kg.	10%	-

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CHAPTER 88

Aircraft, spacecraft, and parts thereof

Note:

1. For the purposes of this Chapter, the expression ―unmanned aircraft‖ means any aircraft, other than those of heading 8801, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression ―unmanned aircraft‖, however, does not cover flying toys, designed solely for amusement purposes (heading 9503).

Sub-heading Notes:

1. For the purposes of sub-headings 8802 11 to 8802 40, the expression –unladen weight‖ means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2. For the purposes of sub-headings 8806 21 to 8806 24 and 8806 91 to 8806 94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
8801		**BALLOONS AND DIRIGIBLES, GLIDERS, HAND GLIDERS AND OTHER NON-POWERED AIRCRAFT**			
8801 00	-	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:			
8801 00 10	---	Gliders and hang gliders	u	10%	-
8801 00 20	---	Balloons	u	10%	-
8801 00 90	---	Other	u	10%	-
8802		**OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06**			
	-	*Helicopters :*			
8802 11 00	--	Of an unladen weight not exceeding 2,000 kg.	u	2.5%	-
8802 12 00	--	Of an unladen weight exceeding 2,000 kg.	u	2.5%	-
8802 20 00	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	u	2.5%	-
8802 30 00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	u	2.5%	-
8802 40 00	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	u	2.5%	-

8802 60 00	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	10%	-
8804		**PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO**			
8804 00	-	*Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto :*			
8804 00 10	---	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	u	10%	-
8804 00 20	---	Rotochutes; parts and accessories thereof	u	10%	-
8805		**AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES**			
8805 10	-	*Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof*			
8805 10 10	---	Aircraft launching gear	u	10%	-
8805 10 20	---	Deck arrestor or similar gear	u	10%	-
8805 10 30	---	Part of aircraft launching gear and deck arrestor or similar gear	u	10%	-
	-	*Ground flying trainers and parts thereof :*			
8805 21 00	--	Air combat simulators and parts thereof	u	10%	-
8805 29 00	--	Other	u	10%	-
8806		**UNMANNED AIRCRAFT**			
8806 10 00	-	Designed for the carriage of passengers	u	10%	-
	-	*Other, for remote-controlled flight only:*			
8806 21 00	--	With maximum take-off weight not more than 250 g	u	10%	-
8806 22 00	--	With maximum take-off weight more than 250 g but not more than 7 kg	u	10%	-
8806 23 00	--	With maximum take-off weight more than 7 kg but not more than 25 kg	u	10%	-
8806 24 00	--	With maximum take-off weight more than 25 kg but not more than 150 kg	u	10%	-
8806 29 00	--	Other	u	10%	-
	-	*Other:*			
8806 91 00	--	With maximum take-off weight not more than 250 g	u	10%	-
8806 92 00	--	With maximum take-off weight more than 250 g but not more than 7 kg	u	10%	-
8806 93 00	--	With maximum take-off weight more than 7 kg but not more than 25 kg	u	10%	-
8806 94 00	--	With maximum take-off weight more than 25 kg but not more than 150 kg	u	10%	-
8806 99 00	--	Other	u	10%	-
8807		**PARTS OF GOODS OF HEADING 8801, 8802 OR 8806**			
8807 10 00	-	Propellers and rotors and parts thereof	kg.	2.5%	-
8807 20 00	-	Under-carriages and parts thereof	kg.	2.5%	-
8807 30 00	-	Other parts of aeroplanes, helicopters or unmanned aircraft	kg.	2.5%	-
8807 90 00	-	Other	kg.	10%	-

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CHAPTER 89

Ships, boats and floating structures

NOTE :

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
8901		**CRUISE SHIPS, EXCURSION BOATS , FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS**			
8901 10	-	*Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :*			
8901 10 10	---	Ships	u	10%	-
8901 10 20	---	Launches	u	10%	-
8901 10 30	---	Boats	u	10%	-
8901 10 40	---	Barges	u	10%	-
8901 10 90	---	Other	u	10%	-
8901 20 00	-	Tankers	u	10%	-
8901 30 00	-	Refrigerated vessels, other than those of Sub-heading 8901 20	u	10%	-
8901 90 00	-	Other vessels for transport of the goods and other vessels for the transport of bothpersons and goods	u	10%	-
8902		**FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS**			
8902 00	-	*Fishing vessels; factory ships and other vessels for processing or preserving fishery products :*			
8902 00 10	---	Trawlers and other fishing vessels	u	Free	-
8902 00 90	---	Other	u	10%	-
8903		**YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES**			

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(1)		(2)	(3)	(4)	(5)
	-	*Inflatable* (*including rigid hull inflatable*) *boats:*			
8903 11 00	--	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	25%	-
8903 12 00	--	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	25%	-
8903 19 00	--	Other	u	25%	-
	-	*Sailboats, other than inflatable, with or without auxiliary motor:*			
8903 21 00	--	Of a length not exceeding 7.5 m	u	25%	-
8903 22 00	--	Of a length exceeding 7.5 m but not exceeding 24m	u	25%	-
8903 23 00	--	Of a length exceeding 24 m			
	-	*Motorboats, other than inflatable, not including outboard motorboats*			
8903 31 00	--	Of a length not exceeding 7.5 m	u	25%	-
8903 32 00	--	Of a length exceeding 7.5 m but not exceeding 24 m	u	25%	-
8903 33 00	--	Of a length exceeding 24 m	u	25%	-
	-	*Other*:			
8903 93 00	--	Of a length not exceeding 7.5 m	u	25%	-
8903 99 00	--	Other	u	25%	-
8904 00 00		**TUGS AND PUSHER CRAFT**	u	10%	-
8905		**LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS**			
8905 10 00	-	Dredgers	u	Free	-
8905 20 00	-	Floating or submersible drilling or production platforms	u	10%	-
8905 90	-	*Other :*			
8905 90 10	---	Floating docks	u	10%	-
8905 90 90	---	Other	u	10%	-
8906		**OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS**			
8906 10 00	-	Warships	u	10%	-
8906 90 00	-	Other	u	10%	-
8907		**OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)**			
8907 10 00	-	Inflatable rafts	u	Free	-
8907 90 00	-	Other	u	10%	-
8908 00 00		**VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP**	u	2.5%	-

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

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or textile material (heading 5911);

(b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 9021;

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 8466, including fittings with optical devices for reading the scale (for example, ―optical‖ dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliance of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 8486;

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus , radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(*ij*) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) monopods, bipods, tripods and similar articles, of heading 9620;

(m) capacity measures, which are to be classified according to their constituent material; or

(n) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading 3923 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8487, 8548 or 9033) are in all cases to be classified in their respective headings;

(b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(c) all other parts and accessories are to be classified in heading 9033.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression ―orthopaedic appliances‖ means appliances for:

(i) preventing or correcting bodily deformities; or

(ii) supporting or holding parts of the body following an illness, operation or injury. Orthopedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow , level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bringthis factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
9001		**OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED**			
9001 10 00	-	Optical fibres, optical fibres bundles and cables	kg.	15%	-
9001 20 00	-	Sheets and plates of polarising material	kg.	10%	-
9001 30 00	-	Contact lenses	u	10%	-
9001 40	-	*Spectacle lenses of glass :*			
9001 40 10	---	Polarised glass	u	10%	-
9001 40 90	---	Other	u	10%	-
9001 50 00	-	Spectacle lenses of other materials	u	10%	-
9001 90	-	*Other :*			
9001 90 10	---	Optical calcite crystal	kg.	10%	-
9001 90 90	---	Other	kg.	10%	-
9002		**LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED**			
	-	*Objective lenses :*			
9002 11 00	--	For cameras, projectors or photographic enlargers or reducers	u	10%	-
9002 19 00	--	Other	u	10%	-
9002 20 00	-	Filters	u	10%	-
9002 90 00	-	Other	u	10%	-
9003		**FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF**			
	-	*Frames and mountings :*			
9003 11 00	--	Of plastics	u	10%	-
9003 19 00	--	Of other materials	u	10%	-
9003 90 00	-	Parts	kg.	10%	-
9004		**SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER**			

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(1)		(2)	(3)	(4)	(5)
9004 10 00	-	Sunglasses	u	20%	-
9004 90	-	*Other :*			
9004 90 10	---	Passive night vision goggles	u	10%	-
9004 90 20	---	Prismatic eyeglasses for reading	u	10%	-
9004 90 90	---	Other	u	10%	-
9005		**BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY**			
9005 10 00	-	Binoculars	u	10%	-
9005 80	-	*Other instruments :*			
9005 80 10	---	Monocular and refracting telescopes	u	10%	-
9005 80 20	---	Astronomical instruments	u	10%	-
9005 80 90	---	Other	u	10%	-
9005 90	-	*Parts and accessories (including mountings):*			
9005 90 10	---	Of binocular or telescopes of heading 9005, other than mountings	kg.	10%	-
9005 90 20	---	Mountings for astronomical instruments	kg.	10%	-
9005 90 90	---	Other	kg.	10%	-
9006		**PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 8539**			
9006 30 00	-	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	10%	-
9006 40 00	-	Instant print cameras	u	10%	-
	-	*Other cameras :*			
9006 53	--	*for roll film of a width of* 35 *mm:*			
9006 53 10	---	Fixed focus 35 mm cameras	u	10%	-
9006 53 90	---	Other	u	10%	-
9006 59	--	*Other :*			
9006 59 10	---	Fixed focus 110 mm cameras	u	10%	-
9006 59 90	---	Other	u	10%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Photographic flashlight apparatus and flashbulbs:*			
9006 61 00	--	Discharge lamp ("electronic") flashlight apparatus	u	10%	-
9006 69 00	--	Other	u	10%	-
	-	*Parts and accessories:*			
9006 91 00	--	For cameras	kg.	10%	-
9006 99 00	--	Other	kg.	10%	-
9007		**CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS**			
9007 10	-	*Cameras :*			
9007 10 10	---	For film of less than 16 mm width or for double – 8mm film	u	10%	-
9007 10 90	---	Other	u	10%	-
9007 20	-	*Projectors :*			
9007 20 10	---	For film of less than 16 mm width	u	10%	-
9007 20 90	---	Other	u	10%	-
	-	*Parts and accessories :*			
9007 91 00	--	For cameras	kg.	10%	-
9007 92 00	--	For projectors	kg.	10%	-
9008		**IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS**			
9008 50	-	*Projectors, enlargers and reducers:*			
9008 50 10	- - -	Slide projectors	u	10%	-
9008 50 20	- - -	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10%	-
9008 50 30	- - -	Other image projectors	u	10%	-
9008 50 40	- - -	Photographic (other than Cinematographic) enlargers and reducers	u	10%	-
9008 90 00	-	Parts and accessories	kg.	10%	-
9010		**APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS**			
9010 10 00	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film torolls of photographic paper	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
9010 50 00	-	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	7.5%	-
9010 60 00	-	Projection screens	u	10%	-
9010 90 00	-	Parts and accessories	kg.	7.5%	-
9011		**COMPOUND OPTICAL MICROSCOPES, INCLUDINGTHOSE FOR PHOTOMICRO-GRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION**			
9011 10 00	-	Stereoscopic microscopes	u	7.5%	-
9011 20 00	-	Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	7.5%	-
9011 80 00	-	Other microscopes	u	7.5%	-
9011 90 00	-	Parts and accessories	kg.	7.5%	-
9012		**MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS**			
9012 10	-	*Microscopes other than optical microscopes; diffraction apparatus:*			
9012 10 10	---	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	7.5%	-
9012 10 90	---	Other	u	7.5%	-
9012 90 00	-	Parts and accessories	kg.	7.5%	-
9013		**LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
9013 10	-	*Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI :*			
9013 10 10	---	Telescopic sights for fitting to arms	u	10%	-
9013 10 20	---	Periscopes	u	7.5%	-
9013 10 90	---	Other	u	7.5%	-
9013 20 00	-	Lasers, other than laser diodes	u	7.5%	-
9013 80 00	-	Other devices, appliances and instruments	u	7.5%	-
9013 90 00	-	Parts and accessories	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
9014		**DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES**			
9014 10 00	-	Direction finding compasses	u	7.5%	-
9014 20 00	-	Instruments and appliances for aeronautical or space navigation (other than compasses)	u	7.5%	-
9014 80	-	*Other instruments and appliances :*			
9014 80 10	---	Echo sounding instrument	u	7.5%	-
9014 80 20	---	Sextants	u	7.5%	-
9014 80 90	---	Other	u	7.5%	-
9014 90 00	-	Parts and accessories	kg.	7.5%	-
9015		**SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS**			
9015 10 00	-	Rangefinders	u	7.5%	-
9015 20 00	-	Theodolities and tachymeters (tacheometers)	u	7.5%	-
9015 30	-	*Levels :*			
9015 30 10	---	Dumpy levels or engineer's levels or builder‘s levels (not automatic) and quick set levels with or without horizontal circles	u	7.5%	-
9015 30 90	---	Other	u	7.5%	-
9015 40 00	-	Photogrammetrical surveying instruments and appliances	u	7.5%	-
9015 80	-	*Other instruments and appliances:*			
9015 80 10	---	Hydrographic instruments	u	7.5%	-
9015 80 20	---	Meteorological instruments	u	7.5%	-
9015 80 30	---	Geophysical instruments	u	7.5%	-
9015 80 90	---	Other	u	7.5%	-
9015 90 00	-	Parts and accessories	kg.	7.5%	-
9016		**BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS**			
9016 00	-	*Balances of a sensitivity of* 5*cg or better, with or without weights* ***:***			
9016 00 10	---	Electric balances	u	10%	-
9016 00 20	---	Other balances	u	10%	-
9016 00 90	---	Parts	kg.	10%	-

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(1)		(2)	(3)	(4)	(5)
9017		**DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER**			
9017 10 00	-	Drafting tables and machines, whether or not automatic	u	10%	-
9017 20	-	*Other drawing, marking-out or mathematical calculating instruments :*			
9017 20 10	---	Drawing and marking-out instruments	u	10%	-
9017 20 20	---	Mathematical calculating instruments	u	10%	-
9017 20 30	---	Pantograph	u	10%	-
9017 20 90	---	Other	u	10%	-
9017 30	-	*Micrometers, calipers and gauges :*			
9017 30 10	---	Micro-meters and calipers	u	10%	-
	---	*Gauges :*			
9017 30 21	----	Plug	u	10%	-
9017 30 22	----	Ring	u	10%	-
9017 30 23	----	Slip	u	10%	-
9017 30 29	----	Other	u	10%	-
9017 80	-	*Other instruments :*			
9017 80 10	---	Measuring rods and tapes and divided scales	u	10%	-
9017 80 90	---	Other	u	10%	-
9017 90 00	-	Parts and accessories	kg.	10%	-
9018		**INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS**			
	-	*Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) :*			
9018 11 00	--	Electro-cardiographs	u	7.5%	-
9018 12	--	*Ultrasonic scanning apparatus :*			
9018 12 10	---	Linear ultrasound scanner	u	7.5%	-
9018 12 90	---	Other	u	7.5%	-
9018 13 00	--	Magnetic resonance imaging apparatus	u	7.5%	-
9018 14 00	--	Scientigraphic apparatus	u	7.5%	-
9018 19	--	*Other :*			
9018 19 10	---	Electro encephalographs	u	7.5%	-
9018 19 20	---	Echo cardiograph	u	7.5%	-

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(1)	(2)	(3)	(4)	(5)
9018 19 90	--- Other	u	7.5%	-
9018 20 00	- Ultra-violet or infra-red ray apparatus	u	7.5%	-
	- *Syringes, needles, catheters, cannulae and the like:*			
9018 31 00	-- Syringes, with or without needles	u	7.5%	-
9018 32	-- *Tubular metal needles and needles for sutures :*			
9018 32 10	--- Needles for suture	kg.	7.5%	-
9018 32 20	--- Hollow needles for injection, aspiration, biopsy and transfusion	kg.	7.5%	-
9018 32 30	--- Hilerio venus fistula needles	kg.	5%	-
9018 32 90	--- Other	kg.	7.5%	-
9018 39	-- *Other :*			
9018 39 10	--- Catheters (for urine, stool)	u	7.5%	-
9018 39 20	--- Cardiac catheters	u	7.5%	-
9018 39 30	--- Cannulae	u	7.5%	-
9018 39 90	--- Other	u	7.5%	-
	- *Other instruments and appliances, used in dental sciences :*			
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	u	7.5%	-
9018 49 00	-- Other	u	7.5%	-
9018 50	- *Other ophthalmic instruments and appliances :*			
9018 50 10	--- Ophthalmoscopes	u	7.5%	-
9018 50 20	--- Tonometers	u	5%	-
9018 50 30	--- Ophthalmic lasers	u	7.5%	-
9018 50 90	--- Other	u	7.5%	-
9018 90	- *Other instruments and appliances :*			
	--- *Diagnostic instruments and apparatus :*			
9018 90 11	---- Instrument and apparatus for measuring blood pressure	u	7.5%	-
9018 90 12	---- Stethoscopes	u	7.5%	-
9018 90 19	---- Other	u	7.5%	-
	--- *Surgical tools :*			
9018 90 21	---- Bone saws, drills and trephines	u	5%	-
9018 90 22	---- Knives, scissors and blades	u	7.5%	-
9018 90 23	---- Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	7.5%	-
9018 90 24	---- Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	5%	-
9018 90 25	---- Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	7.5%	-
9018 90 29	---- Other	u	7.5%	-
	--- Artificial kidney (dialysis) apparatus, blood transfusion apparatus:			
9018 90 31	---- Artificial kidney (dialysis) apparatus	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
9018 90 32	----	Blood transfusion apparatus	u	7.5%	-
	---	*Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes :*			
9018 90 41	----	Anesthetic apparatus and instruments	u	7.5%	-
9018 90 42	----	ENT precision instruments	u	7.5%	-
9018 90 43	----	Acupuncture apparatus	u	5%	-
9018 90 44	----	Endoscopes	u	7.5%	-
	---	*Other :*			
9018 90 91	----	Hilerial or venous shunts	u	7.5%	-
9018 90 92	----	Baby incubators	u	7.5%	-
9018 90 93	----	Heart-lung machines	u	7.5%	-
9018 90 94	----	Defibrillators	u	7.5%	-
9018 90 95	----	Fibrescopes	u	5%	-
9018 90 96	----	Laproscopes	u	5%	-
9018 90 97	----	Vetrasonic lithotripsy instruments	u	5%	-
9018 90 98	----	Apparatus for nerve stimulation	u	5%	-
9018 90 99	----	Other	u	10%	-
9019		**MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS**			
9019 10	-	*Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :*			
9019 10 10	---	Mechano-therapy appliances	u	7.5%	-
9019 10 20	---	Massage apparatus	u	10%	-
9019 10 90	---	Other	u	7.5%	-
9019 20	-	*Ozone therapy, oxygen therapy, aerosol, therapy artificial respiration or other therapeutic respiration apparatus :*			
9019 20 10	---	Oxygen therapy apparatus	u	7.5%	-
9019 20 90	---	Other	u	7.5%	-
9020 00 00		**OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS**	u	7.5%	-
9021		**ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY**			
9021 10 00	-	Orthopeaedic or fracture appliances	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
	-	*Artificial teeth and dental fittings :*			
9021 21 00	--	Artificial teeth	u	7.5%	-
9021 29 00	--	Other	u	7.5%	-
	-	*Other artificial parts of the body :*			
9021 31 00	--	Artificial joints	u	7.5%	-
9021 39 00	--	Other	u	7.5%	-
9021 40	-	*Hearing aids, excluding parts and accessories:*			
9021 40 10	---	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	7.5%	-
9021 40 90	---	Other	u	7.5%	-
9021 50 00	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	u	7.5%	-
9021 90	-	*Other :*			
9021 90 10	---	Parts and accessories of hearing aids	kg.	7.5%	-
9021 90 90	---	Other	kg.	7.5%	-
9022		**APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA GAMMA OR OTHER IONISING RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS,X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE**			
	-	*Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :*			
9022 12 00	--	Computed tomography apparatus	u	10%	-
9022 13 00	--	Other, for dental uses	u	10%	-
9022 14	--	*Other, for medical, surgical or veterinary uses :*			
9022 14 10	---	X-ray generators and apparatus (non-portable)	u	15%	-
9022 14 20	---	Portable X-ray machine	u	15%	-
9022 14 90	---	Other	u	15%	-
9022 19 00	--	For other uses	u	10%	-
	-	*Apparatus based on the use of alpha, beta or, gamma or other ionising Radiations whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :*			
9022 21 00	--	For medical, surgical, dental or veterinary uses	u	10%	-
9022 29 00	--	For other uses	u	10%	-
9022 30 00	-	X-ray tubes	u	10%	-
9022 90	-	*Other, including parts and accessories :*			
9022 90 10	---	X-ray valves	u	10%	-
9022 90 20	---	Radiation generation units	u	10%	-

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(1)		(2)	(3)	(4)	(5)
9022 90 30	---	Radiation beam delivery units	u	10%	-
9022 90 40	---	X-ray examination or treatment table, chairs and the like	u	10%	-
9022 90 90	---	Other	kg.	10%	-
9023		**INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES**			
9023 00	-	*Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:*			
9023 00 10	---	Teaching aids	u	10%	-
9023 00 90	---	Other	u	10%	-
9024		**MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS)**			
9024 10 00	-	Machines and appliances for testing metals	u	7.5%	-
9024 80	-	*Other machines and appliances :*			
9024 80 10	---	For testing textiles, paper and paperboard	u	7.5%	-
	---	*Other :*			
9024 80 91	----	For testing hardness	u	7.5%	-
9024 80 99	----	Other	u	7.5%	-
9024 90 00	-	Parts and accessories	kg.	7.5%	-
9025		**HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS**			
	-	*Thermometers and pyrometers, not combined with other instruments :*			
9025 11	--	*Liquid-filled, for direct reading :*			
9025 11 10	---	Clinical thermometers	u	10%	-
9025 11 90	---	Other	u	7.5%	-
9025 19	--	*Other :*			
9025 19 10	---	Digital thermometers	u	10%	-
9025 19 20	---	Pyrometers	u	7.5%	-
9025 19 90	---	Other	u	7.5%	-
9025 80	-	*Other instruments :*			
9025 80 10	---	Hydrometers and similar floating instruments	u	7.5%	-
9025 80 20	---	Barometers, not combined with other instruments	u	7.5%	-
9025 80 30	---	Lactometer	u	7.5%	-

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(1)		(2)	(3)	(4)	(5)
9025 80 90	---	Other	u	7.5%	-
9025 90 00	-	Parts and accessories	kg.	7.5%	-
9026		**INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032**			
9026 10	-	*For measuring or checking the flow or level of liquids :*			
9026 10 10	---	Flow meters	u	Free	-
9026 10 20	---	Level gauges	u	Free	-
9026 10 90	---	Other	u	Free	-
9026 20 00	-	For measuring or checking pressure	u	Free	-
9026 80	-	*Other instruments or apparatus :*			
9026 80 10	---	Heat meters	u	Free	-
9026 80 90	---	Other	u	Free	-
9026 90 00	-	Parts and accessories	u	Free	-
9027		**INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES**			
9027 10 00	-	Gas or smoke analysis apparatus	u	10%	-
9027 20 00	-	Chromatographs and electrophoresis instruments	u	Free	-
9027 30	-	*Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) :*			
9027 30 10	---	Spectrometers	u	Free	-
9027 30 20	---	Spectrophotometers	u	Free	-
9027 30 90	---	Other	u	Free	-
9027 50	-	*Other instruments and apparatus using optical radiations (UV, visible, IR) :*			
9027 50 10	---	Photometers	u	Free	-
9027 50 20	---	Refractometers	u	Free	-
9027 50 30	---	Polarimeters	u	Free	-
9027 50 90	---	Other	u	Free	-
	-	*Other instruments and apparatus:*			
9027 81 00	--	Mass spectrometeres	u	Free	-
9027 89	--	*Other:*	u	Free	-
9027 89 10	---	Viscometers	u	Free	-

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(1)		(2)	(3)	(4)	(5)
9027 89 20	---	Calorimeters	u	Free	-
9027 89 30	---	Instruments and apparatus for measuring the surface or interfocial tension of liquids	u	Free	-
9027 89 90	---	Other	u	Free	-
9027 90	-	*Microtomes: parts and accessories:*			
9027 90 10	---	Microtomes, including parts and accessories thereof	kg.	7.5%	-
9027 90 20	---	Printed circuit assemblies for te goods of sub-heading 9027 80	kg.	7.5%	-
9027 90 90	---	Other	kg.	7.5%	-
9028		**GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR**			
9028 10 00	-	Gas meters	u	7.5%	-
9028 20 00	-	Liquid meters	u	7.5%	-
9028 30	-	*Electricity meters :*			
9028 30 10	---	For alternating current	u	25%	-
9028 30 90	---	Other	u	15%	-
9028 90	-	*Parts and accessories:*			
9028 90 10	---	For electricity meters	kg.	20%	-
9028 90 90	---	Other	kg.	7.5%	-
9029		**REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 9014 OR 9015; STROBOSCOPES**			
9029 10	-	*Revolution counters, production counters, taximeters, mileometers, pedometers and thelike :*			
9029 10 10	---	Taximeters	u	10%	-
9029 10 90	---	Other	u	7.5%	-
9029 20	-	*Speed indicators and tachometers; stroboscopes :*			
9029 20 10	---	Tachometers, non-electrical	u	7.5%	-
9029 20 20	---	Speedometers, non-electrical	u	7.5%	-
9029 20 30	---	Stroboscopes	u	7.5%	-
9029 20 90	---	Other	u	7.5%	-
9029 90 00	-	Parts and accessories	kg.	7.5%	-
9030		**OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS**			

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(1)		(2)	(3)	(4)	(5)
9030 10 00	-	Instruments and apparatus for measuring or detecting ionising radiations	u	7.5%	-
9030 20 00	-	Oscilloscopes and oscillographs	u	7.5%	-
	-	*Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):*			
9030 31 00	--	Multimeters without a recording device	u	7.5%	-
9030 32 00	--	Multimeters with a recording device	u	7.5%	-
9030 33	--	Other, without a recording device:			
9030 33 10	---	Ammeters, volt meters and watt meters	u	7.5%	-
9030 33 20	---	Spectrum resistance meters	u	7.5%	-
9030 33 30	---	Capacitance meter	u	7.5%	-
9030 33 40	---	Frequency measuring apparatus	u	7.5%	-
9030 33 50	---	Megar meters	u	7.5%	-
9030 33 90	---	Other	u	7.5%	-
9030 39 00	--	Other, with a recording device	u	7.5%	-
9030 40 00	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Free	-
	-	*Other instruments and apparatus :*			
9030 82 00	--	For measuring or checking semiconductor wafer or devices (including integrated circuits)	u	Free	-
9030 84 00	--	Other, with a recording device	u	7.5%	-
9030 89	--	*Other :*			
9030 89 10	---	Scintillator counters	u	7.5%	-
9030 89 20	---	Vectroscope	u	7.5%	-
9030 89 90	---	Other	u	7.5%	-
9030 90	-	*Parts and accessories :*			
9030 90 10	---	Of meters and counters	kg.	7.5%	-
9030 90 90	---	Other	kg.	7.5%	-
9031		**MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS**			
9031 10 00	-	Machines for balancing mechanical parts	u	7.5%	-
9031 20 00	-	Test benches	u	7.5%	-
	-	*Other optical instruments and appliances :*			
9031 41 00	--	For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	Free	-
9031 49 00	--	Other	u	15%	-
9031 80 00	-	Other instruments, appliances and machines	u	15%	-
9031 90 00	-	Parts and accessories	u	15%	-
9032		**AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS**			

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(1)		(2)	(3)	(4)	(5)
9032 10	-	*Thermostats :*			
9032 10 10	---	For refrigerating and air-conditioning appliances and machinery	u	7.5%	-
9032 10 90	---	Other	u	7.5%	-
9032 20	-	*Manostats :*			
9032 20 10	---	For refrigerating and air-conditioning appliances and machinery	u	7.5%	-
9032 20 90	---	Other	u	7.5%	-
	-	*Other instruments and apparatus :*			
9032 81 00	--	Hydraulic or pneumatic	u	7.5%	-
9032 89	--	*Other :*			
9032 89 10	---	Electronic automatic regulators	u	15%	-
9032 89 90	---	Other	u	15%	-
9032 90 00	-	Parts and accessories	kg.	15%	-
9033 00 00		**PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90**	kg.	7.5%	-

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CHAPTER 91

Clocks and watches and parts thereof

NOTES :

1. This Chapter does not cover :

(a) clock or watch glasses or weights (classified according to their constituent material);

(b) watch chains (heading 7131 or 7117, as the case may be);

(c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);

(d) bearing balls (heading 7326 or heading 8482, as the case may be);

(e) articles of heading 8412 constructed to work without an escapement;

(f) ball bearings (heading 8482);

(g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

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2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.

3. For the purposes of this Chapter, the expression ―watch movements‖ means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
9101	**WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL**			
	- *Wrist-watches, electrically operated whether or not incorporating a stop-watch facility :*			

(1)		(2)	(3)	(4)	(5)
9101 11 00	--	With mechanical display only	u	20%	-
9101 19 00	--	Other	u	20%	-
	-	*Other wrist-watches, whether or not incorporating a stop-watch facility :*			
9101 21 00	--	With automatic winding	u	20%	-
9101 29 00	--	Other	u	20%	-
	-	*Other :*			
9101 91	--	*Electrically operated :*			
9101 91 10	---	Pocket watches	u	20%	-
9101 91 20	---	Stop watches	u	20%	-
9101 91 90	---	Other	u	20%	-
9101 99	--	*Other :*			
9101 99 10	---	Pocket watches	u	20%	-
9101 99 20	---	Stop watches	u	20%	-
9101 99 90	---	Other	u	20%	-
9102		**WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING**			
	-	*wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :*			
9102 11 00	--	With mechanical display only	u	20%	-
9102 12 00	--	With opto-electronic display only	u	20%	-
9102 19 00	--	Other	u	20%	-
	-	*Other wrist-watches, whether or not incorporating a stop-watch facility :*			
9102 21 00	--	With automatic winding	u	20%	-
9102 29 00	--	Other	u	20%	-
	-	*Other :*			
9102 91	--	*Electrically operated :*			
9102 91 10	---	Pocket watches	u	20%	-
9102 91 20	---	Stop watches	u	20%	-
9102 91 90	---	Other	u	20%	-
9102 99	--	*Other :*			
9102 99 10	---	Pocket watches	u	20%	-
9102 99 20	---	Stop watches	u	20%	-
9102 99 90	---	Other	u	20%	-
9103		**CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 9104**			
9103 10 00	-	Electrically operated	u	20%	-
9103 90 00	-	Other	u	20%	-
9104 00 00		**INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS**	u	15%	-

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(1)		(2)	(3)	(4)	(5)
9105		**OTHER CLOCKS**			
	-	*Alarm clocks :*			
9105 11 00	--	Electrically operated	u	20%	-
9105 19 00	--	Other	u	20%	-
	-	*Wall clocks :*			
9105 21 00	--	Electrically operated	u	20%	-
9105 29 00	--	Other	u	20%	-
	-	*Other :*			
9105 91 00	--	Battery, accumulator or mains powered	u	20%	-
9105 99	--	*Other :*			
9105 99 10	---	Time pieces	u	20%	-
9105 99 90	---	Other	u	20%	-
9106		**TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS)**			
9106 10 00	-	Time-registers; time-recorders	u	10%	-
9106 90 00	-	Other	u	10%	-
9107 00 00		**TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR**	u	10%	-
9108		**WATCH MOVEMENTS, COMPLETE AND ASSEMBLED**			
	-	*Electrically operated :*			
9108 11 00	--	With mechanical display only or with a deviceto which a mechanical display can be incorporated	u	5%	-
9108 12 00	--	With opto-electronic display only	u	5%	-
9108 19 00	--	Other	u	5%	-
9108 20 00	-	With automatic winding	u	5%	-
9108 90 00	-	Other	u	5%	-
9109		**CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED**			
9109 10	-	*Electrically operated:*			
9109 10 10	---	Of alarm clocks	u	10%	-
9109 10 90	---	Other	u	10%	-
9109 90 00	-	Other	u	10%	-
9110		**COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS**			
	-	*Of watches :*			

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(1)		(2)	(3)	(4)	(5)
9110 11 00	--	Complete movements, unassembled or partly assembled (movement sets)	u	5%	-
9110 12 00	--	Incomplete movements, assembled	u	5%	-
9110 19 00	--	Rough movements	u	5%	-
9110 90 00	-	Other	u	10%	-
9111		**WATCH CASES AND PARTS THEREOF**			
9111 10 00	-	Cases of precious metal or of metal clad with precious metal	u	10%	-
9111 20 00	-	Cases of base metal, whether or not gold- or silver-plated	u	10%	-
9111 80 00	-	Other cases	u	10%	-
9111 90 00	-	Parts	kg.	10%	-
9112		**CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF**			
9112 20 00	-	Cases	u	10%	-
9112 90 00	-	Parts	kg.	10%	-
9113		**WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF**			
9113 10 00	-	Of precious metal or of metal clad with precious metal	u	10%	-
9113 20	-	*Of base metal, whether or not gold- or silver-plated:*			
9113 20 10	---	Parts	kg.	10%	-
9113 20 90	---	Other	kg.	10%	-
9113 90	-	*Other :*			
9113 90 10	---	Parts	kg.	10%	-
9113 90 90	---	Other	kg.	10%	-
9114		**OTHER CLOCK OR WATCH PARTS**			
9114 30	-	*Dials :*			
9114 30 10	---	For watches	kg.	5%	-
9114 30 20	---	For clocks	kg.	10%	-
9114 40	-	*Plates and bridges :*			
9114 40 10	---	For watches	kg.	10%	-
9114 40 20	---	For clocks	kg.	10%	-
9114 90	-	*Other :*			
9114 90 30	---	Jewels	kg.	10%	-
9114 90 40	---	Springs, including hair-springs	kg.	10%	-
	---	Other:			
9114 90 91	----	For watches	kg.	10%	-
9114 90 92	----	For clocks	kg.	10%	-

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CHAPTER 92

Musical instruments; parts and accessories of such articles

NOTES :

1. This Chapter does not cover:

(a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) toy instruments or apparatus (heading 9503);

(d) brushes for cleaning musical instruments (heading 9603), or monopods, bipods, tripods and similar articles (heading 9620); or

(e) collectors' pieces or antiques (heading 9705 or 9706)

2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

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Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
9201	**PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSI-CHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS**			
9201 10 00	- Upright pianos	u	10%	-
9201 20 00	- Grand pianos	u	10%	-
9201 90 00	- Other	u	10%	-
9202	**OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)**			
9202 10 00	- Played with a bow	u	10%	-
9202 90 00	- Other	u	10%	-

(1)		(2)	(3)	(4)	(5)
9205		**WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES) OTHER THAN FAIRGROUND ORGANS AND |MECHANICAL STREET ORGANS**			
9205 10 00	-	Brass-wind instruments	u	10%	-
9205 90	-	*Other :*			
9205 90 10	---	Flutes	u	10%	-
9205 90 20	---	Clarinets	u	10%	-
9205 90 90	---	Other	u	10%	-
9206 00 00		**PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANETS, MARACAS)**	u	10%	-
9207		**MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS)**			
9207 10 00	-	Keyboard instruments, other than accordions	u	10%	-
9207 90 00	-	Other	u	10%	-
9208		**MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS**			
9208 10 00	-	Musical boxes	u	10%	-
9208 90 00	-	Other	u	10%	-
9209		**PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS**			
9209 30 00	-	Musical instrument strings	kg.	10%	-
	-	*Other :*			
9209 91 00	--	Parts and accessories for pianos	kg.	10%	-
9209 92 00	--	Parts and accessories for the musical instruments of heading 9202	kg.	10%	-
9209 94 00	--	Parts and accessories for the musical instruments of heading 9207	kg.	10%	-
9209 99 00	--	Other	kg.	10%	-

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

(a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) armoured fighting vehicles (heading 8710);

(d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) bows, arrows, fencing foils or toys (Chapter 95); or

(f) collectors' pieces or antiques (heading 9705 or 9706).

2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

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Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
9301		**MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING**			
9301 10	-	Artillery weapons (for example, guns, howitzers and mortars):			
9301 10 10	---	Self propelled	u	10%	-
9301 10 90	---	Other	u	10%	-
9301 20 00	-	Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	u	10%	-
9301 90 00	-	Other	u	10%	-
9302 00 00		**REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304**	u	10%	-

(1)		(2)	(3)	(4)	(5)
9303		**OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS)**			
9303 10 00	-	Muzzle-loading firearms	u	10%	-
9303 20 00	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	10%	-
9303 30 00	-	Other sporting, hunting or target-shooting rifles	u	10%	-
9303 90 00	-	Other	u	10%	-
9304 00 00		**OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 9307**	u	10%	-
9305		**PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 9301 TO 9304**			
9305 10 00	-	Of revolvers or pistols	kg.	10%	-
9305 20	-	*Of shotguns or rifles of heading 9303 :*			
9305 20 10	---	Shotgun barrels	kg.	10%	-
9305 20 90	---	Other	kg.	10%	-
	-	*Other :*			
9305 91 00	--	Of military weapons of heading 9301	kg.	10%	-
9305 99 00	--	Other	kg.	10%	-
9306		**BOMBS , GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS**			
	-	*Shotgun cartridges and parts thereof; air gun pellets :*			
9306 21 00	--	Cartridges	kg.	10%	-
9306 29 00	--	Other	kg.	10%	-
9306 30 00	-	Other cartridges and parts thereof	u	10%	-
9306 90 00	-	Other	u	10%	-
9307 00 00		**SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOF**	u	10%	-

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SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like; prefabricated building

NOTES :

1. This Chapter does not cover :

(a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 7009;

(c) articles of Chapter 71;

(d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;

(e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);

(f) lamps or light sources and parts thereof Chapter 85;

(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);

(h) articles of heading 8714;

(*ij*) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);

(k) articles of Chapter 91 (for example, clocks and clock cases);

(l) toy furniture or toy, luminaires and lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than lightings strings) such as Chinese lanterns (heading 9505) or.

(m) monopods, bipods, tripods and similar articles (heading 9620).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) seats and beds.

3. (*A*) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors),

marble or other stone or of any other material referred to in Chapter 68 or 69.

(*B*) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression ―prefabricated buildings‖ means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
9401	**SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF**			
9401 10 00	- Seats of a kind used for aircraft	u	25%	-
9401 20 00	- Seats of a kind used for motor vehicles	u	25%	-
	- *Swivel seats with variable height adjustment:*			
9401 31 00	-- Of wood	u	25%	-
9401 39 00	-- Other	u	25%	-
	- *Seats other than garden seats or camping equipment, convertible into beds:*			
9401 41 00	-- Of wood	u	25%	-
9401 49 00	-- Other	u	25%	-
	- Seats of cane, osier, bamboo or similar materials:			
9401 52 00	-- Of bamboo	u	25%	-
9401 53 00	-- Of rattan	u	25%	-
9401 59 00	-- Other	u	25%	-
	- *Other seats, with wooden frames :*			
9401 61 00	-- Upholstered	u	25%	-
9401 69 00	-- Other	u	25%	-
	- *Other seats, with metal frames :*			
9401 71 00	-- Upholstered	u	25%	-
9401 79 00	-- Other	u	25%	-
9401 80 00	- Other seats	u	25%	-
	- *Parts:*			
9401 91 00	-- Of wood	kg.	25%	-
9401 99 00	-- Other	kg.	25%	-

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9402		**MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES**			
9402 10	-	*Dentists', barbers' or similar chairs and parts thereof :*			
9402 10 10	---	Dentists' chairs and parts thereof	u	10%	-
9402 10 90	---	Other	u	10%	-
9402 90	-	*Other :*			
9402 90 10	---	Hospital beds with mechanical fittings	u	10%	-
9402 90 20	---	Parts	u	10%	-
9402 90 90	---	Other	u	10%	-
9403		**OTHER FURNITURE AND PARTS THEREOF**			
9403 10	-	*Metal furniture of a kind used in offices :*			
9403 10 10	---	Of steel	kg.	25%	-
9403 10 90	---	Other	kg.	25%	-
9403 20	-	*Other metal furniture :*			
9403 20 10	---	Of steel	kg.	25%	-
9403 20 90	---	Other	kg.	25%	-
9403 30	-	*Wooden furniture of a kind used in offices :*			
9403 30 10	---	Cabinetware	kg.	25%	-
9403 30 90	---	Other	kg.	25%	-
9403 40 00	-	Wooden furniture of a kind used in the kitchen	u	25%	-
9403 50	-	*Wooden furniture of a kind used in the bed room :*			
9403 50 10	---	Bed stead	u	25%	-
9403 50 90	---	Other	u	25%	-
9403 60 00	-	Other wooden furniture	u	25%	-
9403 70 00	-	Furniture of plastics	kg.	25%	-
	-	*Furniture of other materials, including cane, osier, bamboo or similar materials :*			
9403 82 00	--	Of bamboo	u	25%	-
9403 83 00	--	Of rattan	u	25%	-
9403 89 00	--	Other	u	25%	-
	-	*Parts:*			
9403 91 00	--	Of wood	kg.	25%	-
9403 99 00	--	Other	kg.	25%	-
9404		**MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED**			
9404 10 00	-	Mattress supports	kg.	25%	-
	-	*Mattresses :*			
9404 21	--	*Of cellular rubber or plastics, whether or not covered :*			
9404 21 10	---	Of rubber	u	25%	-
9404 21 90	---	Of plastic	u	25%	-
9404 29	--	*Of other materials :*			

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9404 29 10	---	Spring interior	u	25%	-
9404 29 20	---	Of Rubberised coir with or without combination of other materials, whether or not with metallicsprings.	u	25%	-
9404 29 90	---	other	u	25%	-
9404 30	-	*Sleeping bags :*			
9404 30 10	---	Filled with feathers or down	u	25%	-
9404 30 90	---	Other	u	25%	-
9404 40	-	*Quilts, bedspreads, eiderdowns and duvets (comforters):*			
9404 40 10	---	Quilts	u	25%	-
9404 40 20	---	Bedspreads	u	25%	-
9404 40 30	---	Eiderdowns	u	25%	-
9404 40 40	---	Duvets (comforters)	u	25%	-
9404 90 00	-	Other	kg.	25%	-
9405		**LUMINAIRES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED**			
	-	*Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:*			
9405 11 00	--	Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
9405 19 00	--	Other	u	25%	-
	-	*Electric table, desk, bedside or floor-standing luminaires:*			
9405 21 00	--	Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
9405 29 00	--	Other	u	25%	-
	-	*Lighting strings of a kind used for Christmas trees:*			
9405 31 00	--	Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
9405 39 00	--	Other	u	25%	-
	-	*Other electric luminaires and lighting fittings:*			
9405 41 00	--	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	u	25%	-
9405 42 00	--	Other, designed for use solely with light-emitting diode (LED) light sources	u	25%	-
9405 49 00	--	Other	u	25%	-
9405 50 00	-	Non-electrical luminaires and lighting fittings	u	25%	-
	-	*Illuminated signs, illuminated name-plates and the like:*			
9405 61 00	--	Designed for use solely with light-emitting diode (LED) light sources	u	25%	-
9405 69 00	--	Other	u	25%	-
	-	*Parts:*			
9405 91 00	--	Of glass	kg.	25%	-
9405 92 00	--	Of plastics	kg.	25%	-
9405 99 00	--	Other	kg.	25%	-

9406		**PREFABRICATED BUILDINGS**			
9406 10	-	*Of wood:*			
9406 10 10	---	Green-houses	u	10%	-
9406 10 20	---	For cold storage	u	10%	-
9406 10 30	---	Silos for storing ensilage	u	10%	-
9406 10 90	---	Other	u	10%	-
9406 20 00	-	Modular building units, of steel	u	10%	-
9406 90	-	*Other:*			
9406 90 10	---	Green-houses	u	10%	-
9406 90 20	---	For cold storage	u	10%	-
9406 90 30	---	Silos for storing ensilage	u	10%	-
9406 90 90	---	Other	u	10%	-

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CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

(a) Candles (heading 3406);

(b) fireworks or other pyrotechnic articles of heading 3604;

(c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;

(d) sports bags or other containers of heading 4202, 4303 or 4304;

(e) fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);

(*ij*) unmounted glass eyes for dolls or other toys, of heading 7018;

(k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) bells, gongs or the like of heading 8306;

(m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504), discs, tapes, solid-state non-volatile storage devices, –smart cards‖ and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);

(n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) children‘s bicycles (heading 8712);

(p) unmanned aircraft (heading 8806);

(q) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(r) spectacles, goggles or the like, for sports or outdoor games (heading 9004);

(s) decoy calls or whistles (heading 9208);

(t) arms or other articles of Chapter 93;

(u) Lighting strings of all kinds (heading 9405);

(v) monopods, bipods, tripods and similar articles (heading 9620);

(w) racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material); or

(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table lines, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3 (b) of the General rules for Interpretation of this schedule, and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

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5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, ―pet toys‖ (classification in their own appro-priate heading).

6. For the purposes of heading 9508:

(a) The expression ―amusement park rides‖ means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression ―water park amusements‖ means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression ―fairground amusements‖ means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 9504.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

SUB-HEADING NOTE

Sub-heading 9504 50 covers :

(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504 30).

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
9503		**TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALLKINDS**			
9503 00	-	*Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:*			
9503 00 10	---	Electronic	u	70%	-
9503 00 20	---	Non electronic	u	70%	-
	---	*Parts:*			
9503 00 91	----	Of electronic toys	u	70%	-
9503 00 99	----	Other	u	70%	-
9504		**VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, BANKNOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT**			
9504 20 00	-	Articles and accessories for billiards of all kinds	u	20%	-
9504 30 00	-	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	u	20%	-
9504 40 00	-	Playing cards	u	20%	-
9504 50 00	-	Video game consoles and machines, other than those of sub-heading 9504 30	u	20%	-
9504 90	-	*Other* :			
9504 90 10	---	Chess set, all types	u	20%	-
9504 90 20	---	Carrom board, with or without coins and strikers	u	20%	-
9504 90 90	---	Other	u	20%	-
9505		**FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES**			
9505 10 00	-	Articles for Christmas festivities	kg.	20%	-
9505 90	-	*Other :*			
9505 90 10	---	Magical equipments	kg.	20%	-
9505 90 90	---	Other	kg.	20%	-
9506		**ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS**			
	-	*Snow-skis and other snow-ski equipment :*			

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9506 11 00	--	Skis	u	20%	-
9506 12 00	--	Ski-fastenings (ski-bindings)	kg.	20%	-
9506 19 00	--	Other	kg.	20%	-
		- Water-skis, surf-boards, sailboards and other water-sport equipment :			
9506 21 00	--	Sailboards	u	20%	-
9506 29 00	--	Other	u	20%	-
		- Golf clubs and other golf equipment :			
9506 31 00	--	Clubs, complete	u	20%	-
9506 32 00	--	Balls	u	20%	-
9506 39 00	--	Other	kg.	20%	-
9506 40 00	-	Articles and equipment for table-tennis	u	20%	-
		- Tennis, badminton or similar rackets, whether or not strung :			
9506 51 00	--	Lawn-tennis rackets, whether or not strung	u	20%	-
9506 59	--	*Other :*			
9506 59 10	---	Squash or racketball badminton rackets, whether or not strung	u	20%	-
9506 59 90	---	Other	u	20%	-
		- Balls, other than golf balls and table-tennis balls :			
9506 61 00	--	Lawn-tennis balls	u	20%	-
9506 62	--	*Inflatable :*			
9506 62 10	---	Football	u	20%	-
9506 62 20	---	Volley ball	u	20%-	
9506 62 30	---	Basket ball	u	20%	-
9506 62 90	---	Other	u	20%	-
9506 69	--	*Other :*			
9506 69 10	---	Hockey ball	u	20%	-
9506 69 20	---	Cricket ball	u	20%	-
9506 69 30	---	Golf ball	u	20%	-
9506 69 40	---	Rugby ball	u	20%	-
9506 69 90	---	Other	u	20%	-
9506 70 00	-	Ice skates and roller skates, including skating boots with skates attached	u	20%	-
		- Other :			
9506 91	--	*Articles and equipment for general physical exercise, gymnastics or athletics :*			
9506 91 10	---	Boxing equipment	kg.	10%	-
9506 91 90	---	Other	kg.	10%	-
9506 99	--	*Other :*			
9506 99 10	---	Badminton shuttle cocks	u	20%	-
9506 99 20	---	Leg pads and bats for cricket	u	20%	-
9506 99 30	---	Shoulder pads for football	u	20%	-
9506 99 40	---	Hockey sticks and blades	u	20%	-
9506 99 50	---	Polo sticks including blades, shafts and heads	u	20%	-
9506 99 60	---	Sports net	u	20%	-

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(1)	(2)	(3)	(4)	(5)
9506 99 70	--- Tennis and badminton racket pressures	u	20%	-
9506 99 80	--- Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment	u	20%	-
9506 99 90	--- Other	u	20%	-
9507	**FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY –BIRDS‖ (OTHER THAN THOSE OF HEADING 9208 OR 9705) AND SIMILAR HUNTING OR SHOOTING REQUISITES**			
9507 10 00	- Fishing rods	u	20%	-
9507 20 00	- Fish-hooks, whether or not snelled	kg.	20%	-
9507 30 00	- Fishing reels	u	20%	-
9507 90	- *Other :*			
9507 90 10	--- Fish landing and butterfly nets	u	20%	-
9507 90 90	--- Other	u	20%	-
9508	**TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PARK AMUSEMENTS; FAIRGROUND AMUSEMENTS, INCLUDING SHOOTING GALLERIES; TRAVELLING THEATRES**			
9508 10 00	- Travelling circuses and travelling menageries	kg.	20%	-
	- *Amusement park rides and water park amusements:*			
9508 21 00	- - Roller coasters	u	20%	-
9508 22 00	- - Carousels, swings and roundabouts	u	20%	-
9508 23 00	- - Dodge'em cars	u	20%	-
9508 24 00	-- Motion simulators and moving theatres	u	20%	-
9508 25 00	-- Water rides	u	20%	-
9508 26 00	-- Water park amusements	u	20%	-
9508 29 00	-- Other	u	20%	-
9508 30 00	- Fairground amusements	u	20%	-
9508 40 00	- Travelling theatres	u	20%	-

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CHAPTER 96

Miscellaneous manufactured articles

NOTES :

1. This Chapter does not cover :

(a) pencils for cosmetic or toilet uses (Chapter 33);

(b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) imitation Jewellery (heading 7117);

(d) parts of general use, as defined in Note 2 of Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;

(f) articles of Chapter 90, for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 9018);

(g) articles of Chapter 91 (for example, clock or watch cases);

(h) musical instruments or parts or accessories thereof (Chapter 92);

(*ij*) articles of Chapter 93 (arms and parts thereof);

(k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

(l) articles of Chapter 95 (toys, games, sports requisites);

(m) works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602, the expression "vegetable or mineral carving material" means :

(a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603, the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shap at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4P)	(5)
9601		**WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING)**			
9601 10 00	-	Worked ivory and articles of ivory	kg.	10%	-
9601 90	-	*Other :*			
9601 90 10	---	Worked tortoise-shell and articles thereof	kg.	10%	-
9601 90 20	---	Worked mother-of-pearl and articles thereof	kg.	10%	-
9601 90 30	---	Worked bone (excluding whale bone) and articles thereof	kg.	10%	-
9601 90 40	---	Worked horn, coral and other animal carving material and articles thereof	kg.	10%	-
9601 90 90	---	Other	kg.	10%	-
9602		**WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN**			
9602 00	-	*Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:*			
9602 00 10	---	Worked vegetable carving material and articles thereof	kg.	10%	-
9602 00 20	---	Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg.	10%	-
9602 00 30	---	Gelatin capsules, empty	kg.	10%	-
9602 00 40	---	Other articles of unhardened gelatin	kg.	10%	-
9602 00 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4P)	(5)
9603		**BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)**			
9603 10 00	-	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	u	20%	-
	-	*Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :*			
9603 21 00	--	Tooth brushes including dental-plate brushes	u	20%	-
9603 29 00	--	Other	u	20%	-
9603 30	-	*Artists' brushes, writing brushes and similar brushes for the application of cosmetics :*			
9603 30 10	---	Artist brushes	u	20%	-
9603 30 20	---	Brushes for the application of cosmetics	u	20%	-
9603 30 90	---	Other	u	20%	-
9603 40	-	*Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30); paint pads and rollers :*			
9603 40 10	---	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30);	u	20%	-
9603 40 20	---	Paint pads and rollers	u	20%	-
9603 50 00	-	Other brushes constituting parts of machines, appliances or vehicles	u	20%	-
9603 90 00	-	Other	u	20%	-
9604 00 00		**HAND SIEVES AND HAND RIDDLES**	u	20%	-
9605		**TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING**			
9605 00	-	*Travel sets for personal toilet, sewing or shoe or clothes cleaning :*			
9605 00 10	---	For personal toilet	u	10%	-
9605 00 90	---	Other	u	10%	-
9606		**BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS**			

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(1)		(2)	(3)	(4P)	(5)
9606 10	-	*Press-fasteners, snap-fasteners and press-studs and parts thereof :*			
9606 10 10	---	Press-fasteners, snap-fasteners and press-studs	kg.	10%	-
9606 10 20	---	Parts	kg.	10%	-
	-	*Buttons :*			
9606 21 00	--	Of plastics, not covered with textile material	kg.	10%	-
9606 22 00	--	Of base metals, not covered with textile material	kg.	10%	-
9606 29	--	*Other :*			
9606 29 10	---	Button of coconut shell or wood	kg.	10%	-
9606 29 90	---	Other	kg.	10%	-
9606 30	-	*Button moulds and other parts of buttons; button blanks :*			
9606 30 10	---	Button blanks	kg.	10%	-
9606 30 90	---	Other	kg.	10%	-
9607		**SLIDE FASTENERS AND PARTS THEREOF**			
	-	*Slide fasteners :*			
9607 11	--	*Fitted with chain scoops of base metal :*			
9607 11 10	---	Zip fasteners	kg.	10%	-
9607 11 90	---	Other	kg.	10%	-
9607 19	--	*Other :*			
9607 19 10	---	Zip fasteners	kg.	10%	-
9607 19 90	---	Other	kg.	10%	-
9607 20 00	-	Parts	kg.	10%	-
9608		**BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS; STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN HOLDERS, PENCIL HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609**			
9608 10	-	*Ball point pens :*			
	---	*With liquid ink (for rolling ball pen):*			
9608 10 11	----	High value ball point pens (US $ 100 and above c.i.f. per unit)	u	10%	-
9608 10 12	----	Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-
9608 10 19	----	Other	u	10%	
	---	*Other:*			
9608 10 91	----	High value ball point pens (US $ 100 and above c.i.f. per unit)	u	10%	-
9608 10 92	----	Ball point pens with body or cap of precious metal or rolled precious metal	u	10%	-

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(1)		(2)	(3)	(4P)	(5)
9608 10 99	----	Other	u	10%	-
9608 20 00	-	Felt tipped and other porous-tipped pens and markers	u	10%	-
9608 30	-	*Fountain pens, stylograph pens and other pens:*			
	---	*Fountain pens*			
9608 30 11	----	High value fountain pens (US $ 100 and above c.i.f. per unit)	u	10%	-
9608 30 12	----	With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 19	----	Other	u	10%	-
	---	Stylograph pens :			
9608 30 21	----	High value pens (US $ 100 and above c.i.f. per unit)	u	10%	-
9608 30 22	----	With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 29	----	Other	u	10%	-
	---	*Other :*			
9608 30 91	----	High value pens (US $ 100 and above c.i.f. per unit)	u	10%	-
9608 30 92	----	With body or cap of precious metal or rolled precious metal	u	10%	-
9608 30 99	----	Other	u	10%	-
9608 40 00	-	*Propelling or sliding pencils*	*u*	*10%*	-
9608 50 00	-	Sets of articles from two or more of the foregoing sub-headings	u	10%	-
9608 60	-	*Refills for ball point pens, comprising the ball point and ink-reservoir* ***:***			
9608 60 10	---	With liquid ink (for rolling ball-pen)	u	10%	-
9608 60 90	---	Other	u	10%	-
	-	*Other :*			
9608 91	--	*Pen nibs and nib points* ***:***			
9608 91 10	---	Nib points for pen	u	10%	-
9608 91 20	---	Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	u	10%	-
9608 91 30	---	Other pen nibs	u	10%	-
	---	*Other :*			
9608 91 91	----	Of metal	u	10%	-
9608 91 99	----	Other	u	10%	-
9608 99	--	*Other :*			
9608 99 10	---	Pen holders, pencil holders and similar holders	kg.	10%	-
9608 99 90	---	Other	kg.	10%	-

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(1)		(2)	(3)	(4P)	(5)
9609		**PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS**			
9609 10 00	-	Pencils and crayons, with leads encased in a sheath	kg.	10%	-
9609 20 00	-	Pencil leads, black or coloured	kg.	10%	-
9609 90	-	*Other :*			
9609 90 10	---	Slate pencils	kg.	10%	-
9609 90 20	---	Other pencils	kg.	10%	-
9609 90 30	---	Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	kg.	10%	-
9609 90 90	---	Other	kg.	10%	-
9610 00 00		**SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED**	kg.	10%	-
9611 00 00		**DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS**	kg.	20%	-
9612		**TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES**			
9612 10	-	*Ribbons :*			
9612 10 10	---	Computer printer ribbon	u	10%	-
9612 10 20	---	Ribbon for typewriters, other than electronic and similar machines	u	10%	-
9612 10 30	---	Ribbon for electronic typewriter	u	10%	-
9612 10 90	---	Other	u	10%	-
9612 20 00	-	Ink-pads	u	10%	-
9613		**CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS**			
9613 10 00	-	Pocket lighters, gas fuelled, non-refillable	u	20%	-
9613 20 00	-	Pocket lighters, gas fuelled, refillable	u	20%	-
9613 80	-	*Other lighters :*			
9613 80 10	---	Electronic	u	20%	-
9613 80 90	---	Other	u	20%	-
9613 90 00	-	Parts	u	20%	-

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(1)		(2)	(3)	(4P)	(5)
9614 00 00		**SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS AND PARTS THEREOF**	U	10%	-
9615		**COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 8516, AND PARTS THEREOF**			
	-	*Combs, hair-slides and the like:*			
9615 11 00	--	Of hard rubber or plastics	kg.	20%	-
9615 19 00	--	Other	kg.	20%	-
9615 90 00	-	Other	kg.	20%	-
9616		**SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS**			
9616 10	-	*Scent sprays and similar toilet sprays, and mounts and heads therefor :*			
9616 10 10	---	Scent sprays and similar toilet sprays	kg.	20%	-
9616 10 20	---	Mounts and heads	kg.	20%	-
9616 20 00	-	Powder-puffs and pads for the application of cosmetics or toilet preparations	kg.	20%	-
9617		**VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE; PARTS THEREOF OTHER THAN GLASS INNERS**			
9617 00	-	*Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners:*			
	---	*Vacuum flasks and other vacuum vessels, complete:*			
9617 00 11	----	Vacuum flasks having a capacity not exceeding 0.75 l	kg.	20%	-
9617 00 12	----	Vacuum flasks having a capacity exceeding 0.75 l	kg.	20%	-
9617 00 13	----	Casserol and other vacuum containers	kg.	20%	-
9617 00 19	----	Other	kg.	20%	-
9617 00 90	---	Parts (other than glass inners)	kg.	20%	-
9618 00 00		**TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS, USED FOR SHOP WINDOW DRESSING**	kg.	10%	-
9619		**SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS (DIAPERS), NAPKIN LINERS AND SIMILAR ARTICLES,OF ANY MATERIAL**			
9619 00	-	*Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material:*			
9619 00 10	---	Sanitary towels (pads) or sanitary napkins	kg.	10%	-
9619 00 20	---	Tampons	kg.	10%	-
9619 00 30	---	Napkins and napkin liners for babies	kg.	10%	-
9619 00 40	---	Clinical diapers	kg.	10%	-
9619 00 90	---	Other	kg.	10%	-
9620 00 00	-	**MONOPODS, BIPODS, TRIPODS AND SIMILAR ARTICLES**	u	10%	-

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SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES:

1. This Chapter does not cover :

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

2. Heading 9701 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3. For the purposes of heading 9702, the expression ―original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

4. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5. (*A*) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(*B*) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

6. Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Prefer-ential Areas
(1)	(2)	(3)	(4)	(5)
9701	**PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAQUES**			
	- *Of an age exceeding 100 years:*			
9701 21 00	- - Paintings, drawings and pastels	u	10%	-
9701 22 00	- - Mosaics	u	10%	-
9701 29 00	- - Other	u	10%	-

	- *Other*:				
9701 91 00	- - Paintings, drawings and pastels	u	10%	-	
9701 92 00	- - Mosaics	u	10%	-	
9701 99 00	- - Other	u	10%	-	
9702	**ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS**				
9702 10 00	- Of an age exceeding 100 years	u	10%	-	
9702 90 00	- Other	u	10%	-	
9703	**ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL**				
9703 10	- *Of an age exceeding 100 years:*				
9703 10 10	--- Of metal	u	10%	-	
9703 10 20	--- Of stone	u	10%	-	
9703 10 90	--- Other	u	10%	-	
9703 90	- *Other:*				
9703 90 10	- - - Of metal	u	10%	-	
9703 90 20	- - - Of stone	u	10%	-	
9703 90 90	- - - Other	u	10%	-	
9704	**POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 4907**				
9704 00	- *Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907 :*				
9704 00 10	--- Used postal stamp	kg.	Free	-	
9704 00 20	--- Used or unused first-day covers for philatelists	kg.	Free	-	
9704 00 90	--- Other	kg.	Free	-	
9705	**COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, PALEONTOLOGICAL OR NUMISMATIC INTEREST**				
9705 10 00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	u	10%	-	
	- *Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:*				
9705 21 00	-- Human specimens and parts thereof	u	10%	-	
9705 22 00	-- Extinct or endangered species and parts thereof	u	10%	-	
9705 29 00	-- Other	u	10%	-	
	- *Collections and collectors' pieces of numismatic interest:*				
9705 31 00	-- Of an age exceeding 100 years	u	10%	-	
9705 39 00	-- Other	u	10%	-	
9706	**ANTIQUES OF AN AGE EXCEEDING 100 YEARS**				
9706 10 00	- Of an age exceeding 250 years	u	10%	-	
9706 90 00	- Other	u	10%	-	

CHAPTER 98

Project imports; laboratory chemicals; passengers' baggage, personal importations by air or post; ship stores

NOTES :

1. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.

2. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.

3. Heading 9802 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 500 gms or 500 millilitres and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals.

4. Headings 9803 and 9804 are taken not to apply to :

(a) motor vehicles;

(b) alcoholic beverages; and

(c) tobacco and manufactured products thereof.

5. Heading 9803 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import licence or a Customs Clearance Permit either for his own use or on behalf of others.

6. Heading 9804 is to be taken not to apply to articles imported under an import licence or a Customs Clearance Permit.

7. Heading 9804 is to be taken not to apply to printed books.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
	9801 ALL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIANCES, CONTROL GEAR AND TRANSMISSION EQUIPMENT, AUXILIARY EQUIPMENT (INCLUDING THOSE REQUIRED FOR RESEARCH AND DEVELOPMENT PURPOSES, TESTING AND QUALITY CONTROL), AS WELL AS ALL COMPONENTS (WHETHER FINISHED OR NOT) OR RAW MATERIALS FOR THE MANUFACTURE OF THE AFORESAID ITEMS AND THEIR COMPONENTS, REQUIRED FOR THE INITIAL SETTING UP OF A UNIT, OR THE SUBSTANTIAL EXPANSION OF AN EXISTING UNIT, OF A SPECIFIED :			

(1)	(2)	(3)	(4)	(5)
	(1) INDUSTRIAL PLANT, **(2) IRRIGATION PROJECT,** **(3) POWER PROJECT, OTHER THAN SOLAR POWER PLANT OR SOLAR POWER PROJECT,** **(4) MINING PROJECT,** **(5) PROJECT FOR THE EXPLORATION FOR OIL OR OTHER MINERALS, AND** **(6) SUCH OTHER PROJECTS, OTHER THAN SOLAR POWER PLANT OR SOLAR POWER PROJECT, AS THE CENTRAL GOVERNMENT MAY, HAVING REGARD TO THE ECONOMIC DEVELOPMENT OF THE COUNTRY NOTIFY IN THE OFFICIAL GAZETTE IN THIS BEHALF; AND SPARE PARTS, OTHER RAW MATERIALS (INCLUDING SEMI-FINISHED MATERIAL) OR CONSUMABLE STORES NOT EXCEEDING 10% OF THE VALUE OF THE GOODS SPECIFIED ABOVE PROVIDED THAT SUCH SPARE PARTS, RAW MATERIALS OR CONSUMABLE STORES ARE ESSENTIAL FOR THE MAINTENANCE OF THE PLANT OR PROJECT MENTIONED IN (1) TO (6) ABOVE**			
9801 00	- *All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified :* *(1) industrial plant,* *(2) irrigation project,* *(3) Power project, other than solar power plant or solar power project,* *(4) mining project,* *(5) project for the exploration for oil or other minerals, and* *(6) such other projects, other than solar power plant or solar power project, as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi- finished materials of consumable stores) not exceeding 10 % of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are*			

(1)		(2)	(3)	(4)	(5)
		essential for the maintenance of the plant or project mentioned in (1) to (6) above :			
	---	*Machinery :*			
9801 00 11	----	For industrial plant project	kg.	7.5%	-
9801 00 12	----	For irrigation plant	kg.	7.5%	-
9801 00 13	----	For power project, other than solar power plant or solar power project	kg.	7.5%	-
9801 00 14	----	For mining project	kg.	7.5%	-
9801 00 15	----	Project for exploration of oil or other minerals	kg.	7.5%	-
9801 00 19	----	For other projects, other than solar power plant or solar power project	kg.	7.5%	-
9801 00 20	---	Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	kg.	7.5%	-
9801 00 30	---	Spare parts and other raw materials(including semi-finished materials or consumable stores for the maintenanceof plant or project	kg.	7.5%	-
9802 00 00		**LABORATORY CHEMICALS**	kg.	10%	-
9803 00 00		**ALL DUTIABLE ARTICLES, IMPORTED BY A PASSENGER OR A MEMBER OF A CREW IN HIS BAGGAGE**	kg.	100%	-
9804		**ALL DUTIABLE GOODS IMPORTED FOR PERSONAL USE**			
9804 10 00	-	Drugs and medicines	kg.	35%	-
9804 90 00	-	Other	kg.	35%	-
9805		**THE FOLLOWING ARTICLES OF STORES ON BOARD OF A VESSEL OR AIRCRAFT ON WHICH DUTY IS LEVIABLE UNDER THE CUSTOMS ACT, 1962 (52 OF 1962), NAMELY:**			
9805 10 00	-	Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits	kg.	10%	-
9805 90 00	-	All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products	kg.	10%	-
9806 00 00	-	**ALL GOODS ORIGINATING IN OR EXPORTED FROM THE ISLAMIC REPUBLIC OF PAKISTAN**	-	200%	-

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* THE SECOND SCHEDULE - EXPORT TARIFF

Notes:

1. In this Schedule, "Chapter", "heading", and "tariff item" mean a Chapter, heading, sub-heading and tariff item respectively of the First Schedule to the Customs Tariff Art.
2. The rules for the interpretation of the First Schedule to the Customs Tariff Act, the Section and Chapter Notes and the General Rules for the interpretation of the First Schedule shall apply to the interpretation of this Schedule.
3. The abbreviation "%" in any column of this Schedule, in relation to the rate of duty, indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column.

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff Item	Description of article	Rate of duty
(1)	(2)	(3)	(4)
1.	0901	Coffee	Rs. 2,200 per quintal
2.	0902	Tea	Rs. 5 per kilogram
3.	0904 11	Black pepper	Rs. 5 per kilogram
4.	0908 30	Cardamom	Rs. 50 per kilogram
5.	0910 30	Turmeric, in powder form	Rs. 1,500 per tonne
6.	0910 30	Turmeric, in other than powder form	Rs. 2,000 per tonne
6A.	1006 10	Rice in the husk (paddy or rough)	20%
6B.	1006 20	Husked (brown) rice	20%
7.	1006 30 20	Basmati rice	Rs. 12,000 per tonne
7A.	1006 30 90	Semi-milled or wholly-milled rice, whether or not polished or glazed(other than Parboiled rice and Basmati rice)	20%
8.	1202 10	Groundnut in shell	Rs. 1,125 per tonne
9.	1202 20	Groundnut kernel	Rs. 1,500 per tonne
9A.	1701	Raw sugar, white or refined sugar	20%
10.	2305	De-oiled ground nut oil cakes	Rs. 125 per tonne
11.	2305	De-oiled ground nut meal (solvent extracted variety)	Rs. 125 per tonne
12.	2306	De-oiled rice bran oil cake	Rs. 15%
13.	2309	Animal feed	Rs. 125 per tonne
14.	2401	Tobacco unmanufactured	75 paise per kilogram or 20% whichever is lower
15.	2508 50	Sillimanite	20%
16.	2508 50	Kyanite	Rs. 40 per tonne
17.	2511 10	Barytes	Rs. 50 per tonne
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	15%

* Substituted vide Finance Bill, 2011 w.e.f. 01.03.2011

** amended vide notfn. no. 28/22 dated 21.05.2022

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(1)	(2)	(3)	(4)
19.	2525, 6814	Mica including fabricated mica	40%
20.	2526 20 00	Steatite (Talc)	20%
21.	2601 11	Iron ore and concentrates, Non-agglomerated	50%**
22.	2601 12	Iron ore and concentrates, Agglomerated	50%**
23.	2602	Manganese ore	Rs. 20 per tonne
23A.	2606 00 10	Bauxite (natural), not calcined	30%
23B.	2606 00 20	Bauxite (natural), calcined	30%
23C	2606 00 90	Other aluminium ores and concentrates	30%
24.	2610	Chromium ores and concentrates, all sorts	30%
24A.	2614 00 10	Ilmenite, unprocessed	30%
24B.	2614 00 20	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	30%
25.	2820 10 00	Manganese dioxide	20%
26.	41, 43	Hides, skins and leathers, tanned and untanned, all sorts but not including manufactures of leather	60%
27.	5101	Raw wool	25%
28.	5201	Raw cotton	Rs. 10,000 per tonne
29.	5202	Cotton waste, all sorts	40%
30.	5308	Coir yarn	15%
31.	Any Chapter	Jute manufactures (including manufactures of Bimplipatam jute or of mesta fibre) when not in actual use as covering, receptacles or binding for other goods not elsewhere specified	Rs. 150 per tonne
32.	5310, 6305	Hessian cloth and bags-	
		(i) Carpet backing:	Rs. 700 per tonne
		(ii) Other hessian cloth (including narrow backing cloth) and bags, when not in actual use as covering, receptacles or binding for other goods	Rs. 1,000 per tonne
33.	5310	Jute canvas, jute webbing, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Rs. 200 per tonne
34.	5310	Sacking (cloth, bags, twist, yarn, rope and twine) when not in actual use as covering, receptacles or binding for other goods	Rs. 150 per tonne
35.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	20%
36.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps. pellets or similar form	20%
37.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	20%
38.	7205	Granules and powders, of pig iron, spiegeleisen,	20%

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(1)	(2)	(3)	(4)
		iron or steel	
39.	7206	Iron and non-alloy steel in ingots or other primary forms	20%
40.	7207	Semi-finished products of iron or non-alloy steel	20%
41.	7208	Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	20%
42.	7209	Flat rolled products of iron or non-alloy steel, cold rolled (cold-reduced), not clad, plated or coated	20%
*43.	7210, 7212	** Flat rolled products of iron or non-alloy steel, clad, plated or coated	20%
** Substituted (w.e.f. 1.3.2011) by s. 87(a), of the Finance Act, 2013.*			
44.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	20%
45.	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	20%
46.	7215	Other bars and rods of iron or non-alloy steel	20%
47.	7216	Angles, shapes and sections of iron or non-alloy steel	20%
48.	7217	Wire of iron or non-alloy steel	20%
**48A.	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more	15%
**48B.	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	15%
**48C.	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	15%
49.	7303, 7304	Tubes and pipes, of iron or steel	20%
50.	8545 11 00	Electrodes of a kind used for furnaces	20%

4. In respect of all other goods which are not covered under column (2) of this Schedule, the rate of duty shall be 'Nil'.

EXEMPTIONS

Notfn. 132/00

Export duty leviable on heading No. 14 amended as 60%.

GENERAL: 4-Cus.,8.1.62: The following goods are exempt from the payment of the export duty leviable thereon -

Goods imported but not allowed clearance on the ground of non-fulfilment of the requirements of Import Trade Control Regulations, confiscated by an order under section 182 of the Sea Customs Act, 1878 and allowed to be exported in lieu of confiscation, on payment of fine or otherwise.

GENERAL: 16-Cus., 23.1.65 (as amended by 12/23)

Goods produced or manufactured in India when exported for display in the showrooms of the

** amended vide notfn. no. 28/22 dated 21.05.2022

Government of India in foreign countries or in the exhibitions or fairs held in foreign countries are exempt from the whole of the duty of customs leviable thereon.

Provided that such goods are not sold or otherwise disposed of abroad:

Provided further that, in the case of goods exported for display in the exhibitions or fairs held in foreign countries, it is certified by a duly authorised officer of the Ministry of Commerce that the Government of India have agreed to participate in such exhibitions or fairs.

Provided also that nothing contained in this notification shall apply after the 31st March, 2024.

GENERAL: 325-Cus., 2.8.76 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts -

(i) **Every consignment of samples or gifts of mica, and of skins of reptiles and wild animals,** the value of which does not exceed forty rupees; and

(ii) **All goods** (other than mica and skins of reptiles and wild animals), the value of which does not exceed three hundred rupees:

when exported by post, from the whole of the duty of customs leviable thereon under the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975).

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GENERAL: 326-Cus., 2.8.76 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts -

Gifts or free samples:

(i) of all goods (other than block mica, skins of reptiles and wild animals); and

(ii) **of block mica and of skins of reptiles and wild animals** the value of which does not exceed fifty rupees.

when exported by air out of India, from the whole of the duty of customs leviable thereon under the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975).

59/2010-Cus., dt. 10.5.10 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts Raw cotton falling under Heading No. 16 of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), when exported out of India, from so much of the duty of customs leviable thereon which is specified in the said Second Schedule as is in excess of the amount calculated at the rate of Rs 2500 per tone.

88/2010-Cus., dt, 1.9.10 In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts imported raw hides and skins and semi-processed leathers falling under Heading No. 14 of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), when exported out of India from a bonded warehouse where it has been kept after importation, from the whole of duty of customs leviable thereon which is specified in the said Second Schedule.

GENERAL: Notifn. No. 27/11-Cus., 1.3.2011 as amended by 117/11, 10/12, 15/13, 3/14, 15/14, 8/15, 30/15, 50/15, 1/16, 15/16, 35/16, 37/16, 41/16, 43/16, 3/17, 23/18, 30/18, 51/18, 27/19, 29/22]

In exercise of the powers conferred by sub-section (1) of section 25 of the CustomsAct, 1962 (52 of 1962) and in supersession of notifications of the Government of India in theMinistry of Finance (Department of Revenue) issued vide notification No.100/89-Customs, dated the1st March,1989[G.S.R 315 (E), dated the 1st March,1989], No. 135/1994-Customs, dated the 24thJune,1994 [G.S.R 528 (E),dated the 24th June,1994], No.133/2000-Customs, the 17th October, 2000 [G.S.R 794 (E),; dated the 17th October,2000], No.66/2008 – Customs, dated the 10th May, 2008 [G.S.R359 (E), dated the 10th May, 2008], No.79/2008-Customs,dated the 13th June,2008[G.S.R 458 (E)dated the 13th June,2008] and No.146/2009-Customs, dated the 24th December,2009 [G.S.R 925(E),dated the 24th December,2009], except as respects things done or omitted to be done before suchsupersession, the Central Government, on being satisfied that it is necessary in the public interest so todo, hereby exempts the goods specified in column (3) of the Table annexed hereto and falling underChapter or heading or sub-heading or tariff item of the Second Schedule to the Customs Tariff Act,1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when exportedout of India, from so much of the duty of customs leviable thereon under the said Second Schedule asis in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table:

S. No.	Chapter or heading sub-heading or tariff item	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
1.	0901	Coffee	Nil
2.	0902	Tea	Nil
3.	0904 11	Black pepper	Nil
4.	0908 31, 0908 32	Cardamom	Nil
5.	0910 30	Turmeric, in powder form	Nil
6.	0910 30	Turmeric, in any other form	Nil
7.	1006 30 20	Basmati rice	Nil
8.	1202 30, 1202 41	Groundnut in shell	Nil
9.	1202 42	Ground nut kernel	Nil
9A	Omitted		
10.	2305	De-oiled ground nut oil cakes	Nil
11.	2305	De-oiled ground nut meal (solvent extracted variety)	Nil Nil
12.	2306	De-oiled Rice bran oil cake	Nil
13.	2309	Animal feed	Nil
14.	2401	Tobacco unmanufactured	Nil
15.	2508 50	Sillimanite	Nil
16.	2508 50	Kyanite	Nil
17.	2511 10	Barytes	Nil
18.	2516	Granite (including black granite) porphyry and basalt, all sorts	Nil

(1)	(2)	(3)	(4)
19.	2525, 6814	Mica including fabricated mica	Nil
20.	2526 20 00	Steatite (talc)	Nil
20A.	2601 11 21, 2601 11 22, 2601 11 41, 2601 11 42	All Goods	Nil
20B	Omitted		
20C	2601 11	All Goods other than goods mentioned in S.no. 20A	30%
20D	2601 12	All Goods other than iron ore pellets	30%
21	Omitted		
22.	Omitted		
23	2601 12 10	Iron ore pellets	Nil
24.	2602	Manganese ore	Nil
24A	2606 00 10	Bauxite (natural), not calcined	15%
24B	260600 20	Bauxite (natural), calcined	15%
24BA	Omitted		
24C	2614 00 10	Ilmenite, unprocessed	10%
24D	2614 00 20	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	2.5%
24E.	2606 00 90	Other aluminium ores including laterite	15%
24F.	2606 00 90	All goods, other than goods mentioned at serial number 24E	Nil
25.	2820 10 00	Manganese dioxide	Nil
26.	41	E.I. tanned leather	*[Nil]
27.	41	Snake skin	10%
28.	41	Finished leather of goat, sheep and bovine animals and of their young ones	Nil
29.	41	Clothing leather fur suede/ hair, hair-on suede/ shearing suede leathers (as per ISI norms 8170)	Nil
30	41	Fur leathers	Nil
31.	41	Cuttings and fleshing of hides and skins used as raw materials for manufacturing animal glue gelatin	Nil
32.	41	Luggage leather- case hide or side/suit case/ hand bag luggage/ cash bag leather	25%
33.	41	Industrial leathers, namely:-	
		(i) Cycle saddle leathers	15%
		(ii) Hydraulic/ packing/ belting/ washer leathers	15%
		(iii) Industrial harness leather	25%
34.	41	Picking band leathers	15%
35.	41	Strap/ combing leathers	15%
36.	41	Miscellaneous leathers, namely:-	
		(i) Book binding leathers	Nil
		(ii) Skiver leathers	Nil
		(iii) Transistor case/ camera case leathers	25%

* Substituted by Notifn. No. 27/2019-Customs, dt. 6.7.2019.

(1)	(2)	(3)	(4)
37.	41	Fur of domestic animals, excluding lamb fur skin	Nil
38.	41	Shoe upper leathers, namely:-	
		(i) Bunwar leather	Nil
		(ii) Kattai/ slipper/ sandal leather	Nil
		(iii) Chrome tanned sole leather	Nil
*[38A.	41	Hides, skins and leathers, tanned and untanned, all sorts	40]
38B.	4101	Raw hides and skins of buffalo	30%
39.	4301	Raw fur lamb skins	10%
40.	5101	Raw wool	Nil
41.	5201	Raw cotton	Nil
42.	5202	Cotton waste, all sorts	Nil
43.	5308	Coir yarn	Nil
44.	Any Chapter	Jute manufacturers (including manufactures of Bimplipatam jute or of mesta fibre) Not elsewhere specified when not in actual use as covering, receptacles or binding for other goods	Nil
45.	5310, 6305	Hessian cloth and bags- (a) Carpet backing (b) Other hessian cloth (including narrow backing cloth) and bags when not in actual use as covering, receptacles or binding for other goods	Nil
46.	5310	Jute canvas, jute webbings, jute tarpaulin cloth and manufactures thereof when not in actual use as covering, receptacles or binding for other goods	Nil
47.	5310	Sacking (cloth, bags, twist, yarn, rope, and twine) when not in actual use as covering, receptacles or binding for other goods	Nil
48.	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	Nil
49.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%. in lumps, pellets or similar forms	Nil
50.	7204	Ferrous waste and scrap, remelting scrap ingots of iron or steel	15%
51.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	Nil
52.	7206	Iron and non-alloy steel in ingots or other	Nil

*Inserted by Notifn. No. 27/2019-Customs, dt. 6.7.2019.

		primary forms	
53.	7207	Semi-finished products of iron or non-alloy	Nil
54.	7208	steel Flat rolled products of iron or non-alloy steel, hot rolled, not clad, plated or coated	Nil
55.	7209	Flat rolled products of iron or non-alloy steel, cold rolled (cold-reduced), not clad, plated or coated	Nil
56.	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated	Nil
56A.	7212	Flat rolled products of iron or non-alloy steel, clad, plated or coated	Nil
57.	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	Nil
58.	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 aft rolling	Nil
59.	7215	Other bars and rods of iron or non-alloy steel	Nil
60.	7216	Angles, shapes and sections of iron or non-alloy steel	Nil
61.	7217	Wire of iron or non-alloy steel	Nil
61A.	7219	Flat-rolled products of stainless steel, of a width of 600 mm or more	Nil
61B.	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	Nil
61C.	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Nil
62.	7303, 7304, 7305, 7306	Tubes and pipes, of iron or steel	Nil
62A.	8545 11 00	Electrodes of a kind used for furnaces	Nil
63	Omitted		
64	Omitted		
65.	1701	Raw sugar, white or refined sugar	Nil

Explanation.- For the purpose of this notification, "finished leather of goat, sheep and bovine animals and of their young ones" means the leather which complies with the terms and conditions specified in the Public Notice of the Government of India in the Ministry of Commerce No. 21/2009-14, dated the 1st December, 2009, as amended from time to time issued, under the provisions of the Foreign Trade (Development and Regulation) Act, 1992(22 of 1992).

[Notfn. No.116/2008-Cus., dt. 31.10.2008 as amended by 121/08.]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts iron ore fines falling under Heading No. 11 of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), when exported out of India, from so much of the duty of customs leviable thereon which is specified

in the said Second Schedule, as is in excess of the amount calculated at the rate of 8% ad valorem.

APPENDIX - I

CESS

CESSES LEVIABLE ON CERTAIN ARTICLES ON EXPORT UNDER VARIOUS ENACTMENTS OF THE GOVERNMENT AND EXEMPTION NOTIFICATIONS THERETO.

CESS ON SPICES

As per Govt. of India, Ministry of Commerce, Notfn. S.O. 1051 (E) dated 8.12.1998 exports of all scheduled **Spices** (Schedule given below), **in any form**, including curry powder, spice oils, oleoresins, and other mixtures where spice content is predominant are subject to Spices Board Cess **@0.5% ad valorem**. This is in addition to cess under the Agriculture Produce Cess Act.

'TABLE'

(S.O. 975(E), dated 6.11.1987 as amended by S.O. 1051(E) dated 8.12.1998)

Sl.No.	Name of Spice	Rate of cess ad valorem
(1)	(2)	(3)
1.	Cardamom	0.5%
2.	Pepper	0.5%
3.	Chilly	0.5%
4.	Ginger	0.5%
5.	Turmeric	0.5%
6.	Coriander	0.5%
7.	Cumin	0.5%
8.	Fennel	0.5%
9.	Fenugreek	0.5%
10.	Celery	0.5%
11.	Aniseed	0.5%
12.	Bishopsweed	0.5%
13.	Caraway	0.5%
14.	Dill	0.5%
15.	Cinnamom	0.5%
16.	Cassia	0.5%
17.	Garlic	0.5%
18.	Curry Leaf	0.5%
19.	Kokam	0.5%
20.	Mint	0.5%
21.	Mustard	0.5%
22.	Parsley	0.5%
23.	Pomegranate seed	0.5%

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Sl.No.	Name of Spice	Rate of cess ad valorem
(1)	(2)	(3)
24.	Saffron	0.5%
25.	Vanilla	0.5%
26.	Tejpat	0.5%
27.	Pepper long	0.5%
28.	Star Anise	0.5%
29.	Sweet flag	0.5%
30.	Greater Galanga	0.5%
31.	Horse-raddish	0.5%
32.	Caper	0.5%
33.	Clove	0.5%
34.	Asafoetida	0.5%
35.	Cambodge	0.5%
36.	Hyssop	0.5%
37.	Juniper berry	0.5%
38.	Bay leaf	0.5%
39.	Lovage	0.5%
40.	Marjoram	0.5%
41.	Nugmeg	0.5%
42.	Mace	0.5%
43.	Basil	0.5%
44.	Poppy See	0.5%
45.	All-Spice	0.5%
46.	Rosemery	0.5%
47.	Sage	0.5%
48.	Savory	0.5%
49.	Thyme	0.5%
50.	Oregano	0.5%
51.	Terragon	0.5%
52.	Tamarind	0.5%

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EOUs, Units in EPZs and SEZs: Cess on all **scheduled spices** including curry powder, spice oil, oleoresin and other mixtures where spice content is predominant, when exported by the Export Oriented Units and units in the Export Processing Zones and Special Economic Zones, is **zero percent.**

[S.O. 819(E) dated 23.08.2001 of Ministry of Commerce and Industry.]

CESS ON SHELLAC AND LAC BASED PRODUCTS.

The Cess rates as applicable in case of Shellac and Lac based products is **Rs. 2.30 per Quintal** at the time of Exports.

[Shellac Export Promotion Council, Kolkata, Ministry of Commerce]

CESS ON TOBACCO

(1) Tobacco Board Cess under the Tobacco Cess Act, 1975 is **@ 0.5% ad valorem** on all Tobacco (unmanufactured tobacco only), which is exported.

(2) Under the Agriculture Produce Cess Act, 1940, Cess is collected as Customs duty **@ 0.5% of tariff value** of tobacco exported. The Ministry of Agriculture notifies tariff values.

[Tobacco Board, Guntur, A.P. Ministry of Commerce]

CESS ON MANGANESE ORE

Under the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 the Central Government has fixed the rate of **rupees four per metric tonne** as the rate at which the **duty of excise** and **duty of customs** on **all manganese ore produced in any mine**, shall be levied and collected as cess.

[Minisrty of Labour Notification G.S.R. 654(E), dated 11.09.2001]

CESS ON CHROME ORE

Under the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 the Central Government has fixed the rate of **rupees six per metric tonne** as the rate at which the **duty of excise** and **duty of customs** on all **chrome ore produced in any mine**, shall be levied and collected as cess.

[Minisrty of Labour Notification G.S.R. 655(E) dated 11.09.2001]

CESS ON MICA

Cess on export of **Mica products:** **3.5%**
(HS Code 25.25 & 68.14)

[EEPC, Kolkata, Ministry of Commerce]

CESS ON IRON ORE

Under the Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976 the Central Government has fixed the rate of **rupees one per metric tonne** as the rate at which the **duty of excise** and **duty of customs** on all **Iron ore produced in any mine**, shall be levied and collected as cess.

[Minisrty of Labour Notification G.S.R. 680 (E) dated 1.08.1990]

NOTE:- The above information regarding levy of cess is as supplied by different Ministries/ Administrative bodies. For the latest information on levy of cess on different commodities, readers are advised to contact the concerned Ministry/ Board/ Export Promotion Councils/ Administrative body. The following enactments may also be consulted for the rates of cess on different commodities.

1. The Tea Act 1953;

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