

Customs Tariff 1998

DIRECTORATE OF CUSTOMS
1998

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Introduction

On the 3rd of July 1993 the Customs Co-operation Council (now World Customs Organization) approved a resolution amending the international customs nomenclature which was adopted by the international agreement on the Harmonized Commodity Description and Coding System. These amendments together with several others were published in Notice No. 127/1995, amending Annex I to the Customs Law No. 55/1987, and entered into force on the 1st of January 1996. In this special publication, the amendments provided for in the above Notice have been incorporated into the text of the Customs Tariff published in November 1994 as Customs Manual II, Part I, which contained the Icelandic Customs Tariff as legalized in the form of Annex I to the Customs Law No. 55/1987 as amended by laws Nos. 96/1987, 18/1993, 29/1993, 122/1993 and 87/1995 (the last mentioned law enacted due to Iceland's membership in the World Trade Organization), as well as amendments to the said Annex contained in Notices Nos. 12/1988, 96/1988, 95/1989, 96/1989, 76/1991, 64/1992, 76/1992, 82/1992, 114/1992, 17/1993, 89/1993, 90/1993, 104/1993, 131/1993, 132/1993, 107/1994, 146/1994, 38/1995, 82/1995, 92/1995, 103/1995, 106/1995, 114/1995, 115/1995, 24/1996, 52/1996, 163/1996, 7/1997, 16/1997, 99/1997, 100/1997, 108/1997, 1/1998, [42/1998]¹ [and 92/1998]²

In addition to the above mentioned amendments, the Customs Law has been further amended by laws Nos. 102/1988, 40/1989, 107/1990, 19/1991, 20/1991, 21/1991, 90/1991, 91/1991, 92/1991, 52/1994, 66/1994, 69/1996, 10/1997, 83/1997 [and 81/1998]³ solely with regard to individual textual provisions of the Law or having temporary validity. A special edition of the Customs Law in English, published in September 1997, is available.

Customs Tariff is published in three parts:

- a. Part I contains the Customs Tariff 1998.
- b. Part II contains an alphabetical index to the Customs Tariff⁴.
- b. Part III contains customs tariff codes⁵, i.e. information on duties and charges levied on imported goods, as well as information on import restrictions or prohibitions. This is a list of all tariff headings contained in the Customs Tariff, without text, followed by the said information which is, *inter alia*, necessary for the determination of duties and other charges on the relevant goods.

It should be pointed out that this publication is printed for the purpose of aiding those implementing the Customs Law, as well as for those who want to acquaint themselves with the Customs Tariff and its implementation. Any errors, which may occur, have no legal validity.

1 Amendment according to Notice No. 42/1998.

2 Amendment according to Notice No. 92/1998.

3 Amendment according to Law No. 81/1998.

4 Not available in English.

5 Not available in English at the present time.

As mentioned below, goods shall upon customs clearance be classified in import and export declarations in accordance with the Customs Tariff published here. For duties and charges on imported goods see Part III of the Customs Tariff. In other respects the following shall apply to the implementation of the Tariff:

I Export

The exportation of goods from Iceland is generally duty free, i. e. neither duties nor other export charges are levied on exported goods.

Provisions regarding export charges, cf. law No. 58/1981, were abrogated by law No. 44/1990.

II Import

Columns marked A cover *ad valorem* duties applicable to all imported goods unless otherwise determined in columns marked E. Columns marked E cover *ad valorem* duties applicable to goods imported into the country in accordance with provisions of the Agreement on the European Economic Area. For special customs treatment in accordance with various free trade agreements to which Iceland is a party, see part III of the Customs Tariff. Columns marked A1 cover quantitative duties of kr/kg in Chapters 1 to 25, with the exception that in Chapter 6 the quantitative duties are specified as kr/pcs.

In the introduction to the Customs Tariff published in 1992 the following was stated with regard to its setup and origin:

“Since 1963 imported goods have for customs purposes been classified in accordance with the Nomenclature of the Customs Co-operation Council. This Nomenclature was based on the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done in Brussels in 1950, and was originally referred to as the Brussels Nomenclature. From the time a customs tariff based on this model was taken into use in this country in 1963, various amendments have been made to the Icelandic tariff in order to keep it in conformity with the international tariff model. Thus considerable changes were enacted by the Customs Tariff Law No. 120/1976 and by law No. 82/1978 which amended that law.

During the last decade the Customs Co-operation Council in Brussels has been working on the preparation of a system for classifying goods which would replace the Council's present nomenclature. This work brought about the International Convention on the Harmonized Commodity Description and Coding System, hereafter referred to as the Harmonized System, which on behalf of the Customs Co-operation Council was presented for signatures on 14 June 1983. A protocol of amendment to this convention was done on 24 June 1986 providing that the convention should enter into force on 1 January 1988 and that as of that date the Harmonized System would be used by the member states in the classification of goods in customs tariffs.

The Convention on the Harmonized System was signed on behalf of Iceland on 10 January 1985, cf. Notice No. 25/1987 in Section C of *Stjórnartíðindi* (the Government Gazette). Law No. 96/1987, amending the Customs Law No. 55/1987, stipulated that the Harmonized System's rules for the classification of goods should enter into force in this country on 1 January 1988 with regard to the customs clearance of **imported and exported goods**.

In the Harmonized System goods are classified in 1300 headings (in 97 chapters), each heading being identified by four numerical digits. A further division provides for the possibility of classifying goods in over 5000 subheadings, each subheading having six numerical digits somewhat similar to the Icelandic customs tariff according to the Customs Tariff Law No. 120/1976. The adoption of the Harmonized System called for various textual changes in notes to

sections, chapters and headings, which in many ways changed the classification of goods from what it was before.

In order to be able to obtain necessary statistical information and for levying import duties as well as for reasons of computerized processing of information contained in import declarations and export declarations, it proved necessary to divide the aforementioned subheadings with two additional digits. Thus the Icelandic tariff headings now consist of EIGHT NUMERICAL DIGITS instead of six. When the seventh and eighth digits are 00 a special subdivision has not been necessary, but in other cases there is a special Icelandic subdivision, cf. the fifth and sixth digit in earlier customs tariffs. All these changes should in the future lead to a more detailed classification of goods in international trade and to more accurate comparison of statistical information.”

For further information on customs rules and regulations locate the home page of The Directorate of Customs in Iceland on the World Wide Web at our adress: <http://www.tollur.is>.

Reykjavík, in June 1998
The Director General of Customs

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Abbreviations and Symbols

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerels
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
cP	centipoise
DC	direct current
eV	electron volt(s)
GHz	gigahertz
g	gram(s)
Gen	General
Hz	hertz
INN	International Nonproprietary Name
INNМ	International Nonproprietary Modified
IR	infra-red
IUPAC	International Union of Pure and Applied Chemistry
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kHz	kilohertz
km	kilometre(s)
kN	kilonewton(s)
kPa	kilopascal(s)
kr	Icelandic krónur
kV	kilovolt(s)
kVA	kilovolt - ampere(s)
kvar	kilovolt - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
MHz	megahertz
m	metre(s)
<i>m</i> -	meta-
m ²	square metre(s)

μCi	microcurie
max.	maximum
mg	milligram(s)
min.	minimum
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
n.e.s.	not elsewhere specified or included
No.	Number
<i>o</i> -	ortho-
<i>p</i> -	para-
Pa.s	pascal second(s)
pcs.	pieces
s	second(s)
sec.	second(s)
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
wt.	weight
%	percent
x°	x degree(s)

Examples

1500 g/m ²	means one thousand five hundred grams per square metre
1000 m/s (or m/sec.)	means one thousand metres per second
15 °C	means fifteen degrees Celsius

Rate Columns of the Customs Tariff

Columns A and A1 of the Customs Tariff are applicable to all imported goods unless special provisions are made therefor in Column E. Column E of the Customs Tariff is applicable to goods imported in accordance with provisions of the Agreement on the European Economic Area. The Minister is authorized under the conditions provided for in the Agreement or in other free trade agreements or international agreements, to stipulate special customs treatment for goods classified in Chapters 1 to 24 of the Customs Tariff.

General Rules for the Interpretation of the Customs Tariff

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to

be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixture, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
 5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
 6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Section I

Live animals; animal products

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Note.

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 0301, 0306 or 0307;
 - (b) Cultures of micro-organisms and other products of heading No. 3002; and
 - (c) Animals of heading No. 9508.

		A	E
		%	%
0101	Live horses, asses, mules and hinnies:		
	– Horses:		
0101.1100	-- Pure-bred breeding animals	0	
	– Other:		
0101.1901	--- Riding horses	0	
0101.1909	--- Other	0	
0101.2000	– Asses, mules and hinnies	0	
0102	Live bovine animals:		
0102.1000	– Pure-bred breeding animals	0	
0102.9000	– Other	0	
0103	Live swine:		
0103.1000	– Pure-bred breeding animals	0	
	– Other:		
0103.9100	-- Weighing less than 50 kg	0	
0103.9200	-- Weighing 50 kg or more	0	
0104	Live sheep and goats:		
0104.1000	– Sheep	0	
0104.2000	– Goats	0	

		A	E
		%	%
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:		
	– Weighing not more than 185 g:		
0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	0	
0105.1200	-- Turkeys	0	
0105.1900	-- Other	0	
	– Other:		
0105.9200	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g	0	
0105.9300	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g	0	
0105.9900	-- Other	0	
0106	Other live animals:		
0106.0001	– Minks	0	
0106.0002	– Foxes	0	
0106.0003	– Rabbits	0	
0106.0009	– Other	0	

Chapter 2

Meat and edible meat offal

Note.

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings Nos. 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading No. 0504) or animal blood (heading No. 0511 or 3002); or
 - (c) Animal fat, other than products of heading No. 0209 (Chapter 15).

		A	A1	E
		%	kr/kg	%
0201	Meat of bovine animals, fresh or chilled:			
0201.1000	– Carcasses and half-carcasses	30	357	
	– Other cuts with bone in:			
0201.2001	– – Loins and cuts thereof	30	703	
0201.2002	– – Round and cuts thereof	30	500	
0201.2003	– – Shoulders and cuts thereof	30	315	
0201.2009	– – Other	30	315	
	– Boneless:			
0201.3001	– – Minced	30	510	
0201.3002	– – Tenderloin	30	1462	
0201.3003	– – Top loin	30	1087	
0201.3004	– – Round	30	1014	
0201.3009	– – Other	30	599	
0202	Meat of bovine animals, frozen:			
0202.1000	– Carcasses and half-carcasses	30	357	
	– Other cuts with bone in:			
0202.2001	– – Loins and cuts thereof	30	703	
0202.2002	– – Round and cuts thereof	30	500	
0202.2003	– – Shoulders and cuts thereof	30	315	
0202.2009	– – Other	30	315	
	– Boneless:			
0202.3001	– – Minced	30	510	
0202.3002	– – Tenderloin	30	1462	
0202.3003	– – Top loin	30	1087	
0202.3004	– – Round	30	1014	
0202.3009	– – Other	30	599	
0203	Meat of swine, fresh, chilled or frozen:			
	– Fresh or chilled:			
0203.1100	– – Carcasses and half-carcasses	30	361	
	– – – Hams, shoulders and cuts thereof, with bone in:			
0203.1201	– – – Round and cuts thereof.....	30	504	
0203.1209	– – – Shoulders and cuts thereof	30	464	

	A	A1	E
	%	kr/kg	%
-- Other:			
---- With bone:			
0203.1901 ---- Loins and cuts thereof	30	775	
0203.1902 ---- Other	30	361	
---- Boneless:			
0203.1903 ---- Minced	30	456	
0203.1904 ---- Tenderloin	30	1195	
0203.1905 ---- Top loin	30	1107	
0203.1906 ---- Round	30	1022	
0203.1909 ---- Other	30	456	
-- Frozen:			
0203.2100 -- Carcasses and half-carcasses	30	361	
-- Hams, shoulders and cuts thereof, with bone in:			
0203.2201 ---- Round and cuts thereof.....	30	504	
0203.2209 ---- Shoulders and cuts thereof	30	464	
-- Other:			
---- Með beini:			
0203.2901 ---- Loins and cuts thereof	30	775	
0203.2902 ---- Other	30	361	
---- Boneless:			
0203.2903 ---- Minced	30	456	
0203.2904 ---- Tenderloin	30	1195	
0203.2905 ---- Top loin	30	1107	
0203.2906 ---- Round	30	1022	
0203.2909 ---- Other	30	456	
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0204.1000 -- Carcasses and half-carcasses of lamb, fresh or chilled ..	30	273	
-- Other meat of sheep, fresh or chilled:			
0204.2100 -- Carcasses and half-carcasses	30	273	
-- Other cuts with bone in:			
0204.2201 ---- Loins and cuts thereof	30	382	
0204.2202 ---- Round and cuts thereof	30	382	
0204.2203 ---- Shoulders and cuts thereof	30	241	
0204.2209 ---- Other	30	241	
-- Boneless:			
0204.2301 ---- Minced	30	390	
0204.2302 ---- Tenderloin	30	947	
0204.2303 ---- Top loin	30	883	
0204.2304 ---- Round	30	883	
0204.2309 ---- Other	30	390	
0204.3000 -- Carcasses and half-carcasses of lamb, frozen	30	273	
-- Other meat of sheep, frozen:			
0204.4100 -- Carcasses and half-carcasses	30	273	
-- Other cuts with bone in:			
0204.4201 ---- Loins and cuts thereof	30	382	

		A	A1	E
		%	kr/kg	%
0204.4202	---- Round and cuts thereof	30	382	
0204.4203	---- Shoulders and cuts thereof	30	241	
0204.4209	---- Other	30	241	
	-- Boneless:			
0204.4301	---- Minced	30	390	
0204.4302	---- Tenderloin	30	947	
0204.4303	---- Top loin	30	883	
0204.4304	---- Round	30	883	
0204.4309	---- Other	30	390	
0204.5000	-- Meat of goats	30	382	
0205	0205.0000 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	30	256	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:			
0206.1000	-- Of bovine animals, fresh or chilled	30	421	
	-- Of bovine animals, frozen:			
0206.2100	-- Tongues	30	421	
0206.2200	-- Livers	30	243	
0206.2900	-- Other	30	350	
0206.3000	-- Of swine, fresh or chilled	30	202	
	-- Of swine, frozen:			
0206.4100	-- Livers	30	202	
0206.4900	-- Other	30	202	
	-- Other, fresh or chilled:			
0206.8001	-- Sheep heads	30	217	
0206.8009	-- Other	30	217	
	-- Other, frozen:			
0206.9001	-- Sheep heads	30	217	
0206.9009	-- Other	30	217	
0207	Meat and edible offal, of the poultry of heading No. 0105, fresh, chilled or frozen:			
	-- Of fowls of the species <i>Gallus domesticus</i> :			
0207.1100	-- Not cut in pieces, fresh or chilled	30	603	
0207.1200	-- Not cut in pieces, frozen	30	439	
0207.1300	-- Cuts and offal, fresh or chilled	30	499	
	-- Cuts and offal, frozen:			
0207.1401	---- Boneless	30	900	
0207.1402	---- Liver	20	499	
0207.1409	---- Other	30	439	
	-- Of turkeys:			
0207.2400	-- Not cut in pieces, fresh or chilled	30	603	
0207.2500	-- Not cut in pieces, frozen	30	603	
0207.2600	-- Cuts and offal, fresh or chilled	30	499	

		A	A1	E
		%	kr/kg	%
-- Cuts and offal, frozen:				
0207.2701	---- Boneless	30	1000	
0207.2702	---- Liver	20	499	
0207.2709	---- Other	30	603	
- Of ducks, geese or guinea fowls:				
0207.3200	-- Not cut in pieces, fresh or chilled	30	603	
0207.3300	-- Not cut in pieces, frozen	30	603	
0207.3400	-- Fatty livers, fresh or chilled	30	256	
0207.3500	-- Other, fresh or chilled	30	499	
-- Other, frozen:				
0207.3601	---- Boneless	30	1000	
0207.3602	---- Liver	20	499	
0207.3609	---- Other	30	603	
0208	Other meat and edible meat offal, fresh, chilled or frozen:			
0208.1000	- Of rabbits or hares	30	393	
0208.2000	- Frogs' legs	30	393	
- Other:				
0208.9001	-- Whale meat, frozen	30	363	
0208.9002	-- Whale products, n.e.s., frozen	30	363	
0208.9003	-- Ptarmigans, frozen	30	446	
0208.9005	-- Seal meat, frozen	30	363	
0208.9006	-- Reindeer meat, frozen	30	1014	
0208.9009	-- Other	30	363	
0209	0209.0000 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	30	100	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:			
- Meat of swine:				
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	30	504	
0210.1200	-- Bellies (streaky) and cuts thereof	30	361	
-- Other:				
---- Smoked:				
0210.1901	---- Boneless	30	447	
0210.1902	---- Other	30	1195	
0210.1909	---- Other	30	775	
- Meat of bovine animals:				
0210.2001	-- Boneless	30	1462	
0210.2009	-- Other	30	703	
- Other, including edible flours and meals of meat or meat offal:				
0210.9010	-- Poultry liver, dried or smoked	30	499	

	A	A1	E
	%	kr/kg	%
-- Sheep meat, salted :			
0210.9021 --- Boneless	30	947	
0210.9029 --- Other	30	450	
-- Sheep meat, smoked (hangikjöt):			
0210.9031 --- Boneless	30	947	
0210.9039 --- Other	30	450	
0210.9040 -- Whale meat, salted	30	363	
0210.9090 -- Other	30	363	

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1. This Chapter does not cover:
 - (a) Marine mammals (heading No. 0106) or meat thereof (heading No. 0208 or 0210);
 - (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301); or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 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.

		A	E
		%	%
0301	Live fish:		
0301.1000	– Ornamental fish	0	
	– Other live fish:		
	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0301.9101	– – – Farmed trout, including fry	0	
0301.9109	– – – Other	0	
0301.9200	– – Eels (<i>Anguilla spp.</i>)	0	
0301.9300	– – Carp	0	
	– – Other:		
	– – – Salmon:		
0301.9911	– – – – Farmed salmon, n.e.s., including fry	0	
0301.9919	– – – – Other	0	
0301.9990	– – – Other	0	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 0304:		
	– Salmonidae, excluding livers and roes:		
	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0302.1101	– – – Farmed trout	0	
0302.1109	– – – Other	0	
	– – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus</i>		

	A	A1	E
	%	kr/kg	%
<i>masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>):			
0302.1201	----	Farmed salmon	0
0302.1209	----	Other	0
0302.1900	--	Other	0
– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
–– Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i>):			
0302.2101	----	Greenland halibut	0
0302.2102	----	Halibut	0
0302.2109	----	Other	0
0302.2200	--	Plaice (<i>Pleuronectes platessa</i>)	0
0302.2300	--	Sole (<i>Solea spp.</i>)	0
0302.2900	--	Other	0
– Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-belli- ed bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), exclud- ing livers and roes:			
0302.3100	--	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0
0302.3200	--	Yellowfin tunas (<i>Thunnus albacares</i>)	0
0302.3300	--	Skipjack or stripe-bellied bonito	0
0302.3900	--	Other	0
0302.4000	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	0
0302.5000	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macroce- phalus</i>), excluding livers and roes	0
– Other fish, excluding livers and roes:			
0302.6100	--	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sar- dinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus</i> <i>sprattus</i>)	0
0302.6200	--	Haddock (<i>Melanogrammus aeglefinus</i>)	0
0302.6300	--	Coalfish (<i>Pollachius virens</i>)	0
0302.6400	--	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasi- cus</i> , <i>Scomber japonicus</i>)	0
0302.6500	--	Dogfish and other sharks	0
0302.6600	--	Eels (<i>Anguilla spp.</i>)	0
–– Other:			
0302.6901	----	Capelin	0
0302.6902	----	Ling	0
0302.6903	----	Redfish	0
0302.6904	----	Tusk	0
0302.6905	----	Catfish	0
0302.6906	----	Skate	0
0302.6909	----	Other	0

		A	A1	E
		%	kr/kg	%
	– Livers and roes:			
0302.7010	-- Livers	0		
	-- Roes:			
0302.7021	---- Salmon roes and trout roes	0		
0302.7029	---- Other	0		
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 0304:			
0303.1000	– Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes	0		
	– Other salmonidae, excluding livers and roes:			
	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):			
0303.2101	---- Farmed trout	0		
0303.2109	---- Other	0		
	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>):			
0303.2201	---- Farmed salmon	0		
0303.2209	---- Other	0		
0303.2900	-- Other	0		
	– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):			
0303.3101	---- Greenland halibut, factory processed	0		
0303.3102	---- Greenland halibut, vessel processed	0		
0303.3103	---- Halibut	0		
0303.3109	---- Other	0		
0303.3200	-- Plaice (<i>Pleuronectes platessa</i>)	0		
0303.3300	-- Sole (<i>Solea spp.</i>)	0		
0303.3900	-- Other	0		
	– Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.4100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0		
0303.4200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	0		
0303.4300	-- Skipjack or stripe-bellied bonito	0		
0303.4900	-- Other	0		
0303.5000	– Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	0		

	A	A1	E
	%	kr/kg	%
– Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:			
0303.6001 -- Factory processed	0		
0303.6002 -- Vessel processed	0		
– Other fish, excluding livers and roes:			
0303.7100 -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	0		
– Haddock (<i>Melanogrammus aeglefinus</i>):			
0303.7201 ---- Factory processed	0		
0303.7202 ---- Vessel processed	0		
– Coalfish (<i>Pollachius virens</i>):			
0303.7301 ---- Factory processed	0		
0303.7302 ---- Vessel processed	0		
0303.7400 -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0		
0303.7500 -- Dogfish and other sharks	0		
0303.7600 -- Eels (<i>Anguilla spp.</i>)	0		
0303.7700 -- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	0		
0303.7800 -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	0		
– Other:			
0303.7901 ---- Capelin, factory processed	0		
0303.7902 ---- Capelin, vessel processed	0		
0303.7903 ---- Ling	0		
0303.7904 ---- Tusk	0		
0303.7905 ---- Catfish	0		
0303.7906 ---- Skate	0		
0303.7907 ---- Redfish, factory processed	0		
0303.7908 ---- Redfish, vessel processed	0		
0303.7909 ---- Other	0		
– Livers and roes:			
0303.8001 -- Cod roes, for industrial use (crushed, cracked)	0		
0303.8002 -- Other roes, for industrial use	0		
0303.8003 -- Capelin roes	0		
0303.8004 -- Cod roes, graded	0		
0303.8005 -- Other roes, graded	0		
0303.8006 -- Livers	0		
0303.8009 -- Other	0		
0304			
Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:			
– Fresh or chilled:			
0304.1011 -- Haddock	0		
0304.1012 -- Cod	0		
0304.1013 -- Saithe	0		

	A	A1	E
	%	kr/kg	%
0304.1014 -- Herrings	0		
0304.1015 -- Capelin	0		
0304.1016 -- Redfish	0		
0304.1017 -- Ling	0		
0304.1018 -- Tusk	0		
0304.1019 -- Other, chilled, excluding flat fish	0		
-- Flat fish:			
0304.1021 ---- Greenland halibut	0		
0304.1022 ---- Halibut	0		
0304.1029 ---- Other	0		
0304.1031 -- Salmon	0		
0304.1032 -- Trout	0		
0304.1039 -- Other	0		
-- Frozen fillets:			
-- Factory processed:			
0304.2001 ---- Herrings	0		
0304.2002 ---- Capelin	0		
0304.2003 ---- Halibut, glazed blocks	0		
0304.2004 ---- Halibut, other	0		
0304.2005 ---- Greenland halibut, glazed blocks	0		
0304.2006 ---- Greenland halibut, other	0		
0304.2007 ---- Plaice, glazed blocks	0		
0304.2008 ---- Plaice, other	0		
0304.2009 ---- Other flatfish, glazed blocks	0		
0304.2011 ---- Other flatfish	0		
0304.2012 ---- Dogfish, glazed blocks	0		
0304.2013 ---- Dogfish, other	0		
0304.2014 ---- Porbeagle, glazed blocks	0		
0304.2015 ---- Porbeagle, other	0		
0304.2016 ---- Redfish, glazed blocks	0		
0304.2017 ---- Redfish, other	0		
0304.2018 ---- Ling, glazed blocks	0		
0304.2019 ---- Ling, other	0		
0304.2021 ---- Tusk, glazed blocks	0		
0304.2022 ---- Tusk, other	0		
0304.2023 ---- Skate, glazed blocks	0		
0304.2024 ---- Skate, other	0		
0304.2025 ---- Catfish, glazed blocks	0		
0304.2026 ---- Catfish, other	0		
0304.2027 ---- Saithe, glazed blocks	0		
0304.2028 ---- Saithe, other	0		
0304.2029 ---- Haddock, glazed blocks	0		
0304.2031 ---- Haddock, other	0		
0304.2032 ---- Cod, glazed blocks	0		
0304.2033 ---- Cod, other	0		
0304.2034 ---- Salmon, glazed blocks	0		

	A	A1	E
	%	kr/kg	%
0304.2035 ---- Salmon, other	0		
0304.2036 ---- Trout, glazed blocks	0		
0304.2037 ---- Trout, other	0		
0304.2038 ---- Other, glazed blocks	0		
0304.2039 ---- Other	0		
-- Vessel processed:			
0304.2041 ---- Herrings	0		
0304.2042 ---- Capelin	0		
0304.2043 ---- Halibut, glazed blocks	0		
0304.2044 ---- Halibut, other	0		
0304.2045 ---- Greenland halibut, glazed blocks	0		
0304.2046 ---- Greenland halibut, other	0		
0304.2047 ---- Plaice, glazed blocks	0		
0304.2048 ---- Plaice, other	0		
0304.2049 ---- Other flatfish, glazed blocks	0		
0304.2051 ---- Other flatfish	0		
0304.2052 ---- Dogfish, glazed blocks	0		
0304.2053 ---- Dogfish, other	0		
0304.2054 ---- Porbeagle, glazed blocks	0		
0304.2055 ---- Porbeagle, other	0		
0304.2056 ---- Redfish, glazed blocks	0		
0304.2057 ---- Redfish, other	0		
0304.2058 ---- Ling, glazed blocks	0		
0304.2059 ---- Ling, other	0		
0304.2061 ---- Tusk, glazed blocks	0		
0304.2062 ---- Tusk, other	0		
0304.2063 ---- Skate, glazed blocks	0		
0304.2064 ---- Skate, other	0		
0304.2065 ---- Catfish, glazed blocks	0		
0304.2066 ---- Catfish, other	0		
0304.2067 ---- Saithe, glazed blocks	0		
0304.2068 ---- Saithe, other	0		
0304.2069 ---- Haddock, glazed blocks	0		
0304.2071 ---- Haddock, other	0		
0304.2072 ---- Cod, glazed blocks	0		
0304.2073 ---- Cod, other	0		
0304.2074 ---- Other, glazed blocks	0		
0304.2075 ---- Other	0		
-- Other:			
0304.9011 -- Redfish, minced or strained	0		
0304.9012 -- Ling, minced or strained	0		
0304.9013 -- Tusk, minced or strained	0		
0304.9014 -- Catfish, minced or strained	0		
0304.9015 -- Saithe, minced or strained	0		
0304.9016 -- Haddock, minced or strained	0		
0304.9017 -- Cod, minced or strained	0		

	A	A1	E
	%	kr/kg	%
0304.9019 -- Other, minced or strained	0		
0304.9021 -- Tongues	0		
0304.9022 -- Cheeks	0		
0304.9023 -- Tongues with cheeks, unsplit	0		
0304.9024 -- Waste, n.e.s.	0		
0304.9029 -- Other	0		
0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:			
0305.1000 – Flours, meals and pellets of fish, fit for human consumption	0		
– Livers and roes, dried, smoked, salted or in brine:			
0305.2001 -- Lumpfish roes, salted	0		
0305.2002 -- Cod roes, sugar salted	0		
0305.2003 -- Other roes, sugar salted	0		
0305.2004 -- Cod roes, roughly salted	0		
0305.2005 -- Capelin roes, roughly salted	0		
0305.2006 -- Other roes, roughly salted	0		
0305.2009 -- Other	0		
– Fish fillets, dried, salted or in brine, but not smoked:			
– – Salted:			
0305.3011 ---- Cod	0		
0305.3012 ---- Cod, in retail packings	0		
0305.3013 ---- Saithe	0		
0305.3014 ---- Herrings	0		
0305.3019 ---- Other	0		
0305.3020 -- Other	0		
– Smoked fish, including fillets:			
0305.4100 -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	0		
0305.4200 -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0		
– – Other:			
0305.4901 ---- Trout	0		
0305.4902 ---- Eel	0		
0305.4909 ---- Other	0		
– Dried fish, whether or not salted but not smoked:			
– – Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):			
0305.5101 ---- Cod heads, dried	0		
0305.5102 ---- Salted, in retail packings	0		

	A	A1	E
	%	kr/kg	%
0305.5109 --- Other	0		
-- Other:			
0305.5901 --- Ling	0		
0305.5902 --- Tusk	0		
0305.5903 --- Saithe	0		
0305.5904 --- Haddock	0		
0305.5905 --- Stockfish	0		
0305.5906 --- Dried fish (harðfiskur)	0		
0305.5909 --- Other	0		
– Fish, salted but not dried or smoked and fish in brine:			
-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):			
0305.6101 --- Whole, salted	0		
0305.6102 --- Headless, salted	0		
0305.6109 --- Other	0		
-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):			
0305.6201 --- In retail packings	0		
0305.6209 --- Other	0		
0305.6300 -- Anchovies (<i>Engraulis spp.</i>)	0		
-- Other:			
0305.6910 --- In retail packings	0		
-- Other:			
0305.6921 ----- Haddock	0		
0305.6922 ----- Saithe	0		
0305.6923 ----- Ling	0		
0305.6924 ----- Tusk	0		
0305.6925 ----- Wings	0		
0305.6926 ----- Tongues	0		
0305.6927 ----- Tongues and cheeks, unsplit	0		
0305.6929 ----- Other	0		
0306 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:			
– Frozen:			
0306.1100 -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	0		
-- Lobsters (<i>Homarus spp.</i>):			
0306.1201 --- Shelled	0		
0306.1209 --- Other	0		
-- Shrimps and prawns:			
-- Factory processed:			
0306.1311 ----- Shelled	0		

	A	A1	E
	%	kr/kg	%
0306.1319 ----- Other	0		
----- Vessel processed:			
0306.1321 ----- Shelled	0		
0306.1329 ----- Other	0		
0306.1400 -- Crabs	0		
0306.1900 -- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0		
-- Not frozen:			
0306.2100 -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	0		
0306.2200 -- Lobsters (<i>Homarus spp.</i>)	0		
-- Shrimps and prawns:			
0306.2301 ---- Shrimps, dried	0		
0306.2309 ---- Other	0		
0306.2400 -- Crabs	0		
0306.2900 -- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0		
0307			
	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.1000 -- Oysters	0		
-- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.2100 -- Live, fresh or chilled	0		
-- Other:			
0307.2901 ---- Frozen	0		
0307.2909 ---- Other	0		
-- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.3100 -- Live, fresh or chilled	0		
0307.3900 -- Other	0		
-- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):			
0307.4100 -- Live, fresh or chilled	0		
0307.4900 -- Other	0		
-- Octopus (<i>Octopus spp.</i>):			
0307.5100 -- Live, fresh or chilled	0		
0307.5900 -- Other	0		
0307.6000 -- Snails, other than sea snails	0		

	A	A1	E
	%	kr/kg	%
– Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
-- Live, fresh or chilled:			
0307.9101 --- Sea-urchins (<i>Echinoidae</i>)	0		
0307.9102 --- Sea-urchin roes	0		
0307.9103 --- Sea cucumbers (<i>Holothuroidea</i>)	0		
0307.9104 --- <i>Ophiuroidea</i>	0		
0307.9105 --- Star-fish (<i>Asteroidea</i>)	0		
0307.9106 --- <i>Cyprina islandica</i>	0		
0307.9109 --- Other	0		
-- Other:			
---- Frozen:			
0307.9911 ---- <i>Cyprina islandica</i>	0		
0307.9919 ---- Other	0		
0307.9920 ---- Other	0		

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 No. 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.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 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.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading No. 1702); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading No. 3502) or globulins (heading No. 3504).

Subheading Notes.

1. For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading No. 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading No. 0405.90).

		A	A1	E
		%	kr/kg	%
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:			
0401.1000	– Of a fat content, by weight, not exceeding 1 %	30		44
0401.2000	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	30		44

	A	A1	E
	%	kr/kg	%
0401.3000 – Of a fat content, by weight, exceeding 6 %	30	228	
0402 Milk and cream, concentrated or containing added sugar or other sweetening matter:			
0402.1000 – In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	30	344	
– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:			
0402.2100 -- Not containing added sugar or other sweetening matter	30	430	
0402.2900 -- Other	30	430	
– Other:			
0402.9100 -- Not containing added sugar or other sweetening matter	30	430	
0402.9900 -- Other	30	430	
0403 Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:			
– Yogurt:			
0403.1011 -- Containing cocoa	30	61	0
0403.1012 -- Containing fruit or nuts	30	61	0
0403.1013 -- Flavoured, n.e.s.	30	61	
0403.1019 -- Other	30	61	
– Beverage yogurt:			
0403.1021 ---- Containing cocoa	30	61	0
0403.1022 ---- Containing fruit or nuts	30	61	0
0403.1029 ---- Other	30	61	
– Other:			
0403.9011 -- Containing cocoa	30	53	0
0403.9012 -- Containing fruit or nuts	30	53	0
0403.9013 -- Flavoured, n.e.s.	30	53	
0403.9014 -- Of a milkfat content, by weight, exceeding 6%	30	136	
0403.9019 -- Other	30	53	
– Beverages:			
0403.9021 ---- Containing cocoa	30	53	0
0403.9022 ---- Containing fruit or nuts	30	53	0
0403.9029 ---- Other	30	53	
0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not			

		A	A1	E
		%	kr/kg	%
	containing added sugar or other sweetening matter, not elsewhere specified or included:			
0404.1000	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter ...	30		15
0404.9000	– Other	30		15
0405	Butter and other fats and oils derived from milk; dairy spreads:			
0405.1000	– Butter	30		623
0405.2000	– Dairy spreads	30		220
0405.9000	– Other	30		623
0406	Cheese and curd:			
0406.1000	– Fresh (unripened or uncured) cheese, including whey cheese, and curd	30		430
0406.2000	– Grated or powdered cheese, of all kinds	30		430
0406.3000	– Processed cheese, not grated or powdered	30		430
0406.4000	– Blue-veined cheese	30		500
0406.9000	– Other cheese	30		500
0407	0407.0000 Birds' eggs, in shell, fresh, preserved or cooked	30		243
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:			
0408.1100	-- Dried	30		875
0408.1900	-- Other	30		390
	– Other:			
0408.9100	-- Dried	30		875
0408.9900	-- Other	30		208
0409	0409.0000 Natural honey	0		
0410	0410.0000 Edible products of animal origin, not elsewhere specified or included	0		

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 No. 0505 and parings and similar waste of raw hides or skins of heading No. 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 No. 9603).
2. For the purposes of heading No. 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 the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

		A	E
		%	%
0501	0501.0000 Human hair, unworked, whether or not washed or scoured; waste of human hair	0	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
	0502.1000 – Pigs', hogs' or boars' bristles and hair and waste thereof	0	
	0502.9000 – Other	0	
0503	0503.0000 Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0	
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	0504.0001 – Guts, salted and dressed	0	
	0504.0002 – Guts, salted but not dressed	0	
	0504.0009 – Other	0	
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:		
	– Feathers of a kind used for stuffing; down:		
	0505.1001 -- Feathers	0	

		A	A1	E
		%	kr/kg	%
	0505.1002	-- Eider down, cleaned	0	
	0505.1003	-- Other down	0	
	0505.1009	-- Other	0	
	0505.9000	-- Other	0	
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:			
	0506.1000	-- Ossein and bones treated with acid	0	
	0506.9000	-- Other	0	
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:			
	-- Ivory; ivory powder and waste:			
	0507.1001	-- Whale teeth	0	
	0507.1009	-- Other	0	
	-- Other:			
	0507.9001	-- Whalebone	0	
	0507.9002	-- Birds' claws	0	
	0507.9003	-- Sheeps' horns	0	
	0507.9004	-- Bovine horns	0	
	0507.9009	-- Other	0	
0508	0508.0000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0	
0509	0509.0000	Natural sponges of animal origin	0	
0510	0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:			
	0511.1000	-- Bovine semen	0	
	-- Other:			
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
	0511.9111	---- Fish, fresh or chilled, for reduction, n.e.s.	0	
	0511.9112	---- Herrings for bait, frozen	0	
	0511.9113	---- Capelin for bait, frozen	0	

	A	A1	E
	%	kr/kg	%
0511.9114 --- Salted roes	0		
0511.9115 --- Fish waste for feed purposes, frozen	0		
0511.9116 --- Scales of fish	0		
0511.9117 --- Fish bile	0		
0511.9118 --- Swim bladder, dried	0		
0511.9119 --- Swim bladder, salted	0		
0511.9121 --- Fish guts, n.e.s.	0		
0511.9122 --- Fish waste, n.e.s.	0		
0511.9129 --- Other	0		
-- Other:			
0511.9901 --- Animal blood	0		
0511.9909 --- Other	0		

Section II Vegetable products

Note.

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

Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1. Subject to the second part of heading No. 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.
2. Any reference in heading No. 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 No. 9701.

		A	A1	E
		%	kr/pcs	%
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 1212:			
0601.1000	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0		
	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.2001	– Chicory roots	0		
0601.2002	– Flowering potted plants	30	480	
0601.2003	– Green potted plants	30	480	
0601.2009	– Other	30	265	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:			
0602.1000	– Unrooted cuttings and slips	0	270	
0602.2000	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	30	200	
0602.3000	– Rhododendrons and azaleas, grafted or not	30	200	
0602.4000	– Roses, grafted or not	30	200	

		A	A1	E
		%	kr/pcs	%
– Annað:				
0602.9010	-- Mushroom spawn (<i>Mycelium</i>)	0		
0602.9020	-- Pineapple trees	30	200	
0602.9030	-- Vegetable plants and strawberry plants	30	200	
-- Other:				
---- Outdoor plants:				
----- Trees, shrubs and bushes:				
0602.9041	----- Forest trees	30	200	
----- Other:				
0602.9045	----- Slips, rooted, and young growth	30	200	
0602.9049	----- Other	30	200	
----- Other outdoor plants:				
0602.9051	----- Perennial plantlike plants	30	200	
0602.9059	----- Other	30	200	
---- Indoor plants:				
0602.9070	---- Slips, rooted, and young growth, excluding cacti and thistleleaves	30	200	
---- Other:				
0602.9091	---- Cacti and thistleleaves	30	200	
0602.9092	---- Potted plants of the genus Bromilea	30	200	
0602.9093	---- Other potted plants not exceeding 1 m in height	30	200	
0602.9099	---- Other	30	200	
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:				
-- Carnations, (spider flowers, flamingo flowers or tail flowers, wonder flowers or chinchilla and bird of paradise):				
0603.1001	--- Imported from 1 December to 30 April	30	95	
0603.1002	--- Imported at other time	30	95	
0603.1003	-- Of the genera Protea, Banksia, Leucadendron and Brunia	30	95	
0603.1004	-- Cut branches with berries or fruit on, not edible, of the genera: Ligustrum, Callicarpa, Gossypium, Hypericum, Ilex og Symphoricarpos	30	95	
0603.1009	-- Other	30	95	
0603.9000	– Other	30	95	
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:			
0604.1000	– Mosses and lichens	0		

	A	A1	E
	%	kr/pcs	%
-- Other:			
-- Fresh:			
0604.9101 --- Christmas trees, without roots	30	650	
0604.9102 --- Christmas tree branches	30	50	
0604.9109 --- Other	30	50	
0604.9900 -- Other	30	50	

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1. This Chapter does not cover forage products of heading No. 1214.
2. In headings Nos. 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 No. 0712 covers all dried vegetables of the kinds falling in headings Nos. 0701 to 0711, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 0713);
 - (b) sweet corn in the forms specified in headings Nos. 1102 to 1104;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 1105);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading No. 0713 (heading No. 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 0904).

		A	A1	E
		%	kr/kg	%
0701	Potatoes, fresh or chilled:			
	0701.1000 – Seed	30		55
	0701.9000 – Other	30		60
0702	Tomatoes, fresh or chilled:			
	0702.0001 – Imported from 1 November to 15 March	30		198
	0702.0002 – Imported at other time	30		198
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:			
	– Onions and shallots:			
	0703.1001 – Onions	30		
	0703.1009 – Shallots	30		
	0703.2000 – Garlic	30		
	– Leeks and other alliaceous vegetables:			
	0703.9001 – Leeks	30		227
	0703.9009 – Other	30		
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:			
	0704.1000 – Cauliflowers and headed broccoli	30		176
	0704.2000 – Brussels sprouts	30		215
	– Other:			
	0704.9001 – Cabbages	30		79
	0704.9002 – Red cabbage	30		110
	0704.9003 – Chinese cabbage	30		206

	A	E
	%	%
0704.9004 -- Sprouting broccoli or calabrese (<i>Brassica oleracea</i> <i>var. italica</i>)	30	282
0704.9005 -- Curly kale (<i>Brassica oleracea acepjala</i>)	30	196
0704.9009 -- Other	30	196
0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:		
– Lettuce:		
-- Cabbage lettuce (head lettuce):		
---- Iceberg lettuce:		
0705.1111 ----- Imported from 1 November to 15 March	30	194
0705.1112 ----- Importation at other time	30	194
---- Other:		
0705.1191 ----- Imported from 1 November to 15 March	30	194
0705.1199 ----- Imported at other time	30	194
0705.1900 -- Other	30	194
– Chicory:		
0705.2100 -- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	30	194
0705.2900 -- Other	30	194
0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706.1000 – Carrots and turnips	30	136
0706.9000 – Other	30	136
0707 Cucumbers and gherkins, fresh or chilled:		
– Imported from 1 November to 15 March:		
0707.0011 -- Cucumbers	30	197
0707.0012 -- Gherkins	30	197
– Imported at other time:		
0707.0021 -- Cucumbers	30	197
0707.0022 -- Gherkins	30	197
0708 Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708.1000 – Peas (<i>Pisum sativum</i>)	25	
0708.2000 – Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	25	
0708.9000 – Other leguminous vegetables	25	
0709 Other vegetables, fresh or chilled:		
0709.1000 – Globe artichokes	30	
0709.2000 – Asparagus	30	
0709.3000 – Aubergines (egg-plants)	30	116
0709.4000 – Celery other than celeriac	30	116
– Mushrooms and truffles:		
0709.5100 -- Mushrooms	30	400
0709.5200 -- Truffles	30	

	A	E
	%	%
– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0709.6001 -- Pimento	30	
-- Peppers:		
0709.6002 ---- Imported from 1 November to 15 March	30	397
0709.6003 ---- Imported at other time	30	397
0709.6009 -- Other	30	397
0709.7000 – Spinach, New Zealand spinach and orache spinach (garden spinach)	20	
– Other:		
0709.9001 -- Sweet corn	30	
0709.9002 -- Courgettes	30	397
0709.9003 -- Olives	30	
0709.9004 -- Parsley (percille)	30	227
0709.9009 -- Other	30	385
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710.1000 – Potatoes	30	59
– Leguminous vegetables, shelled or unshelled:		
0710.2100 -- Peas (<i>Pisum sativum</i>)	30	
0710.2200 -- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	30	
0710.2900 -- Other	30	
0710.3000 – Spinach, New Zealand spinach and orache spinach (garden spinach)	30	
0710.4000 – Sweet corn	30	
– Other vegetables:		
-- Peppers:		
0710.8001 ---- Imported from 1 November to 15 March	30	
0710.8002 ---- Imported at other times	30	
0710.8003 -- Onions	30	
0710.8009 -- Other	30	
0710.9000 – Mixtures of vegetables	30	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
0711.1000 – Onions	30	
0711.2000 – Olives	30	
0711.3000 – Capers	30	
0711.4000 – Cucumbers and gherkins	30	
– Other vegetables; mixtures of vegetables:		
0711.9001 -- Potatoes	30	
0711.9002 -- Sweet corn	30	
0711.9009 -- Other	30	

		A	E
		%	%
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.2000	– Onions	30	
0712.3000	– Mushrooms and truffles	30	
	– Other vegetables; mixtures of vegetables:		
0712.9001	-- Sweet corn, tomatoes and carrots, excluding mixtures of vegetables	30	
0712.9002	-- Potatoes, whether or not cut or sliced, but not further prepared	30	
0712.9009	-- Other	30	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713.1000	– Peas (<i>Pisum sativum</i>)	0	
0713.2000	– Chickpeas (garbanzos)	0	
	– Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0	
0713.3200	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	0	
0713.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	0	
0713.3900	-- Other	0	
0713.4000	– Lentils	0	
0713.5000	– Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	0	
0713.9000	– Other	0	
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:		
0714.1000	– Manioc (cassava)	30	
0714.2000	– Sweet potatoes	30	
0714.9000	– Other	30	

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.

		A	E
		%	%
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
	– Coconuts:		
0801.1100	-- Desiccated	0	
0801.1900	-- Other	0	
	– Brazil nuts:		
0801.2100	-- In shell	0	
0801.2200	-- Shelled	0	
	– Cashew nuts:		
0801.3100	-- In shell	0	
0801.3200	-- Shelled	0	
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
	– Almonds:		
0802.1100	-- In shell	0	
0802.1200	-- Shelled	0	
	– Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.2100	-- In shell	0	
0802.2200	-- Shelled	0	
	– Walnuts:		
0802.3100	-- In shell	0	
0802.3200	-- Shelled	0	
0802.4000	– Chestnuts (<i>Castanea spp.</i>)	0	
0802.5000	– Pistachios	0	
0802.9000	– Other	0	
0803	0803.0000 Bananas, including plantains, fresh or dried	0	

		A	E
		%	%
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
	– Dates:		
0804.1001	-- Fresh	0	
0804.1009	-- Other	0	
0804.2000	– Figs	0	
0804.3000	– Pineapples	0	
0804.4000	– Avocados	0	
0804.5000	– Guavas, mangoes and mangosteens	0	
0805	Citrus fruit, fresh or dried:		
0805.1000	– Oranges	0	
0805.2000	– Mandarins (including tangerines and satsumas); clem- entines, wilkings and similar citrus hybrids	0	
	– Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>):		
0805.3001	-- Lemons	0	
0805.3009	-- Other	0	
0805.4000	– Grapefruit	0	
0805.9000	– Other	0	
0806	Grapes, fresh or dried:		
0806.1000	– Fresh	0	
	– Dried:		
0806.2001	-- Raisins	0	
0806.2009	-- Other	0	
0807	Melons (including watermelons) and papaws (papayas), fresh:		
	– Melons (including watermelons):		
0807.1100	-- Watermelons	0	
0807.1900	-- Other	0	
0807.2000	– Papaws (papayas)	0	
0808	Apples, pears and quinces, fresh:		
0808.1000	– Apples	0	
0808.2000	– Pears and quinces	0	
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809.1000	– Apricots	0	
0809.2000	– Cherries	0	
0809.3000	– Peaches, including nectarines	0	
0809.4000	– Plums and sloes	0	
0810	Other fruit, fresh:		
0810.1000	– Strawberries	0	
0810.2000	– Raspberries, blackberries, mulberries and loganberries..	0	

	A	E
	%	%
0810.3000 – Black, white or red currants and gooseberries	0	
0810.4000 – Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	0	
0810.5000 – Kiwifruit	0	
0810.9000 – Other	0	
0811		
Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
– Strawberries:		
0811.1001 -- Containing added sugar or other sweetening matters .	0	
0811.1009 -- Other	0	
– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.2001 -- Containing added sugar or other sweetening matters .	0	
0811.2009 -- Other	0	
– Other:		
0811.9001 -- Containing added sugar or other sweetening matters .	0	
0811.9009 -- Other	0	
0812		
Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0812.1000 – Cherries	0	
0812.2000 – Strawberries	0	
0812.9000 – Other	0	
0813		
Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:		
0813.1000 – Apricots	0	
0813.2000 – Prunes	0	
0813.3000 – Apples	0	
– Other fruit:		
0813.4001 -- For making broths	0	
0813.4009 -- Other	0	
– Mixtures of nuts or dried fruits of this Chapter:		
0813.5001 -- For making broths	0	
0813.5009 -- Other	0	
0814		
0814.0000 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	0	

Chapter 9 Coffee, tea, maté and spices

Notes.

1. Mixtures of the products of headings Nos. 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 No. 0910.

The addition of other substances to the products of headings Nos. 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 headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 2103.
2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 1211.

	A	E
	%	%
0901		
Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
– Coffee, not roasted:		
0901.1100 -- Not decaffeinated	0	
0901.1200 -- Decaffeinated	0	
– Coffee, roasted:		
-- Not decaffeinated:		
0901.2101 --- Ground or unground, in retail packings of 2 kg or less	0	
0901.2109 --- Other	0	
-- Decaffeinated:		
0901.2201 --- Ground or unground, in retail packings of 2 kg or less	0	
0901.2209 --- Other	0	
0901.9000 – Other	0	
0902		
Tea, whether or not flavoured:		
0902.1000 – Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0	
0902.2000 – Other green tea (not fermented)	0	
0902.3000 – Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	
0902.4000 – Other black tea (fermented) and other partly fermented tea	0	
0903		
0903.0000 Maté	0	

		A	E
		%	%
0904	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:		
	– Pepper:		
0904.1100	-- Neither crushed nor ground	0	
0904.1200	-- Crushed or ground	0	
	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:		
0904.2001	-- Sweet peppers, not ground	0	
0904.2009	-- Other	0	
0905	0905.0000 Vanilla	0	
0906	Cinnamon and cinnamon-tree flowers:		
0906.1000	– Neither crushed nor ground	0	
0906.2000	– Crushed or ground	0	
0907	0907.0000 Cloves (whole fruit, cloves and stems)	0	
0908	Nutmeg, mace and cardamoms:		
0908.1000	– Nutmeg	0	
0908.2000	– Mace	0	
0908.3000	– Cardamoms	0	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
	– Seeds of anise or badian:		
0909.1001	-- For making broths	0	
0909.1009	-- Other	0	
0909.2000	– Seeds of coriander	0	
0909.3000	– Seeds of cumin	0	
0909.4000	– Seeds of caraway	0	
	– Seeds of fennel; juniper berries:		
0909.5001	-- For making broths	0	
0909.5009	-- Other	0	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
0910.1000	– Ginger	0	
0910.2000	– Saffron	0	
0910.3000	– Turmeric (curcuma)	0	
0910.4000	– Thyme; bay leaves	0	
0910.5000	– Curry	0	
	– Other spices:		
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	0	
0910.9900	-- Other	0	

Chapter 10 Cereals

Notes.

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 1006.
2. Heading No. 1005 does not cover sweet corn (Chapter 7).

Subheading Note.

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

		A	E
		%	%
1001	Wheat and meslin:		
	– Durum wheat:		
1001.1001	-- For feed purposes	55	
1001.1009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
	– Other:		
1001.9001	-- For feed purposes	55	
1001.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
1002	Rye:		
1002.0001	– For feed purposes	55	
1002.0009	– Other, subject to compliance with further definition of the Ministry of Finance	0	
1003	Barley:		
1003.0001	– For feed purposes	55	
1003.0009	– Other, subject to compliance with further definition of the Ministry of Finance	0	
1004	Oats:		
1002.0001	– For feed purposes	55	
1002.0009	– Other, subject to compliance with further definition of the Ministry of Finance	0	
1005	Maize (corn):		
1005.1000	– Seed	0	
	– Other:		
1005.9001	-- For feed purposes	55	

		A	E
		%	%
1005.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
1006	Rice:		
	– Rice in the husk (paddy or rough):		
1006.1001	-- In retail packings of 5 kg or less	0	
1006.1009	-- Other	0	
	– Husked (brown) rice:		
1006.2001	-- In retail packings of 5 kg or less	0	
1006.2009	-- Other	0	
	– Semi-milled or wholly milled rice, whether or not polished or glazed:		
1006.3001	-- In retail packings of 5 kg or less	0	
1006.3009	-- Other	0	
	– Broken rice:		
1006.4001	-- In retail packings of 5 kg or less	0	
1006.4009	-- Other	0	
1007	Grain sorghum:		
1007.0001	-- For feed purposes	55	
1007.0009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
1008	Buckwheat, millet and canary seed; other cereals:		
	– Buckwheat:		
1008.1001	-- For feed purposes	55	
1008.1009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
	– Millet:		
1008.2001	-- For feed purposes	55	
1008.2009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
	– Canary seed:		
1008.3001	-- For feed purposes	55	
1008.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
	– Other cereals:		
1008.9001	-- For feed purposes	55	
1008.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	

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 No. 0901 or 2101);
 - (b) Prepared flours, meals or starches of heading No. 1901;
 - (c) Corn flakes or other products of heading No. 1904;
 - (d) Vegetables, prepared or preserved, of heading No. 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 No. 2302. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 1104.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 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 No. 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 %	3.0 %	80 %	—
Oats	45 %	5.0 %	80 %	—
Maize (corn) and grain sorghum	45 %	2.0 %	—	90 %
Rice	45 %	1.6 %	80 %	—
Buckwheat.....	45 %	4.0 %	80 %	—

3. For the purposes of heading No. 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- 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;
 - 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.

		A	E
		%	%
1101	Wheat or meslin flour:		
1101.0010	– In retail packings of 5 kg or less	0	
	– Other:		
1101.1021	-- For feed purposes	55	
1101.1029	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
1102	Cereal flours other than of wheat or meslin:		
	– Rye flour:		
1102.1001	-- In retail packing of 5 kg or less	0	
1102.1009	-- Other	0	
	– Maize (corn) flour:		
1102.2001	-- For feed purposes	55	
1102.2009	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
	– Rice flour:		
1102.3001	-- In retail packings of 5 kg or less	0	
1102.3009	-- Other	0	
	– Other:		
	-- Of barley:		
1102.9011	---- For feed purposes	55	
1102.9019	---- Other, subject to compliance with further definition of the Ministry of Finance	0	
	-- Other:		
1102.9021	---- For feed purposes	55	
1102.9029	---- Other, subject to compliance with further definition of the Ministry of Finance	0	
1103	Cereal groats, meal and pellets:		
	– Groats and meal:		
	-- Of wheat:		
1103.1101	---- For feed purposes	55	
1103.1109	---- Other, subject to compliance with further definition of the Ministry of Finance	0	
	-- Of oats:		
1103.1201	---- For feed purposes	55	
1103.1209	---- Other, subject to compliance with further definition of the Ministry of Finance	0	

	A	E
	%	%
-- Of maize (corn):		
---- Cereal groats:		
1103.1311 ---- For feed purposes	55	
1103.1319 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
---- Other:		
1103.1321 ---- For feed purposes	55	
1103.1329 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
1103.1400 -- Of rice	0	
-- Of other cereals:		
1103.1901 ---- For feed purposes	55	
1103.1909 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Pellets:		
-- Of wheat:		
1103.2101 ---- For feed purposes	55	
1103.2109 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Of other cereals:		
1103.2901 ---- For feed purposes	55	
1103.2909 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
1104		
Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 1006; germ of cereals, whole, rolled, flaked or ground:		
-- Rolled or flaked grains:		
-- Of barley:		
1104.1101 ---- For feed purposes	55	
1104.1109 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Of oats:		
1104.1210 ---- In retail packings of 5 kg or less	0	
---- Other:		
1104.1221 ---- For feed purposes	55	
1104.1229 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Of other cereals:		
1104.1901 ---- For feed purposes	55	
1104.1909 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	

	A	E
	%	%
– Other worked grains (for example, hulled, pearled, sliced or kibbled):		
-- Of barley :		
1104.2101 ---- For feed purposes	55	
1104.2109 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Of oats:		
1104.2210 ---- In retail packings of 5 kg or less	0	
---- Other:		
1104.2221 ---- For feed purposes	55	
1104.2229 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Of maize (corn):		
1104.2301 ---- For feed purposes	55	
1104.2309 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
-- Of other cereals:		
1104.2901 ---- For feed purposes	55	
1104.2909 ---- Other, subject to compliance with further definition of the Ministry of Finance	0	
– Germ of cereals, whole, rolled, flaked or ground:		
1104.3001 -- For feed purposes	55	
1104.3009 -- Other, subject to compliance with further definition of the Ministry of Finance	0	
1105		
Flour, meal, powder, flakes, granules and pellets of potatoes:		
– Flour, meal and powder:		
1105.1001 -- In retail packings of 5 kg or less	0	
1105.1009 -- Other	0	
– Flakes, granules and pellets:		
1105.2001 -- In retail packings of 5 kg or less	13	
1105.2009 -- Other	13	
1106		
Flour, meal and powder of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714 or of the products of Chapter 8:		
1106.1000 – Of the dried leguminous vegetables of heading No. 0713	0	
– Of sago or of roots or tubers of heading No. 0714:		
1106.2001 -- Meal of manioc for feed purposes	55	
1106.2009 -- Other	0	
1106.3000 – Of the products of Chapter 8	0	

		A	E
		%	%
1107	Malt, whether or not roasted:		
	1107.1000 – Not roasted	0	
	1107.2000 – Roasted	0	
1108	Starches; inulin:		
	– Starches:		
	– – Wheat starch:		
	1108.1101 – – – In retail packings of 5 kg or less	0	
	1108.1109 – – – Other	0	
	– – Maize (corn) starch:		
	1108.1201 – – – In retail packings of 5 kg or less	0	
	1108.1209 – – – Other	0	
	– – Potato starch:		
	1108.1301 – – – In retail packings of 5 kg or less	0	
	1108.1309 – – – Other	0	
	– – Manioc (cassava) starch:		
	1108.1401 – – – In retail packings of 5 kg or less	0	
	1108.1409 – – – Other	0	
	– – Other starches:		
	1108.1901 – – – In retail packings of 5 kg or less	0	
	1108.1909 – – – Other	0	
	– Inulin:		
	1108.2001 – – In retail packings of 5 kg or less	0	
	1108.2009 – – Other	0	
1109	1109.0000 Wheat gluten, whether or not dried	0	

Chapter 12

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

Notes.

1. Heading No. 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 No. 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 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 Nos. 2304 to 2306.
3. For the purposes of heading No. 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 No. 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 Nos. 1201 to 1207 or 1211.
4. Heading No. 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 No. 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 No. 3808.
5. For the purposes of heading No. 1212, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading No. 2102;
 - (b) Cultures of micro-organisms of heading No. 3002; or
 - (c) Fertilisers of heading No. 3101 or 3105.

			A	E
			%	%
1201	1201.0000	Soya beans, whether or not broken	0	
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
	1202.1000	– In shell	0	
	1202.2000	– Shelled, whether or not broken	0	
1203	1203.0000	Copra	0	
1204	1204.0000	Linseed, whether or not broken	0	
1205	1205.0000	Rape or colza seeds, whether or not broken	0	

		A	E
		%	%
1206	1206.0000 Sunflower seeds, whether or not broken	0	
1207	Other oil seeds and oleaginous fruits, whether or not broken:		
	1207.1000 – Palm nuts and kernels	0	
	1207.2000 – Cotton seeds	0	
	1207.3000 – Castor oil seeds	0	
	1207.4000 – Sesamum seeds	0	
	1207.5000 – Mustard seeds	0	
	1207.6000 – Safflower seeds	0	
	– Other:		
	1207.9100 -- Poppy seeds	0	
	1207.9200 -- Shea nuts (karite nuts)	0	
	1207.9900 -- Other	0	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
	1208.1000 – Of soya beans	0	
	1208.9000 – Other	0	
1209	Seeds, fruit and spores, of a kind used for sowing:		
	– Beet seed:		
	– – Sugar beet seed:		
	1209.1101 ---- In packings of 10 kg or more	0	
	1209.1109 ---- Other	0	
	– – Other:		
	1209.1901 ---- In packings of 10 kg or more	0	
	1209.1909 ---- Other	0	
	– Seeds of forage plants, other than beet seed:		
	– – Lucerne (alfalfa) seed:		
	1209.2101 ---- In packings of 10 kg or more	0	
	1209.2109 ---- Other	0	
	– – Clover (<i>Trifolium spp.</i>) seed:		
	1209.2201 ---- In packings of 10 kg or more	0	
	1209.2209 ---- Other	0	
	– – Fescue seed:		
	1209.2301 ---- In packings of 10 kg or more	0	
	1209.2309 ---- Other	0	
	– – Kentucky blue grass (<i>Poa pratensis L.</i>) seed:		
	1209.2401 ---- In packings of 10 kg or more	0	
	1209.2409 ---- Other	0	
	– – Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed:		
	1209.2501 ---- In packings of 10 kg or more	0	
	1209.2509 ---- Other	0	
	– – Timothy grass seed:		
	1209.2601 ---- In packings of 10 kg or more	0	

	A	E
	%	%
1209.2609 --- Other	0	
-- Other:		
1209.2901 ---- Other grass seeds in packings 10 kg or more	0	
1209.2909 ---- Other	0	
1209.3000 – Seeds of herbaceous plants cultivated principally for their flowers	0	
– Other:		
1209.9100 -- Vegetable seeds	0	
-- Other:		
1209.9901 ---- Mushroom spores	0	
1209.9909 ---- Other	0	
1210		
Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:		
1210.1000 – Hop cones, neither ground nor powdered nor in the form of pellets	0	
1210.2000 – Hop cones, ground, powdered or in the form of pellets; lupulin	0	
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 purposes, fresh or dried, whether or not cut, crushed or powdered:		
1211.1000 – Liquorice roots	0	
1211.2000 – Ginseng roots	0	
– Other:		
1211.9001 -- For making broths	0	
1211.9002 -- Basil, borage, all species of mints, rosemary, rue, sage and wormwood	0	
1211.9009 -- Other	0	
1212		
Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
1212.1000 – Locust beans, including locust bean seeds	0	
– Seaweeds and other algae:		
1212..2001 -- Used primarily in perfumery, beverages, medica- ments or for insecticidal, fungicidal or similar pur- poses, fresh or dried, whether or not cut, ground or powdered	0	
1212.2009 -- Other	0	
1212.3000 – Apricot, peach or plum stones and kernels	0	

		A	E
		%	%
	– Other:		
1212.9100	-- Sugar beet	0	
1212.9200	-- Sugar cane	0	
1212.9900	-- Other	0	
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:		
	– Ground, pressed or in the form of pellets:		
1213.0011	-- For feed purposes	55	
1213.0019	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
	– Other:		
1213.0021	-- For feed purposes	55	
1213.0029	-- Other, subject to compliance with further definition of the Ministry of Finance	0	
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:		
1214.1000	– Lucerne (alfalfa) meal and pellets	0	
1214.9000	– Other	0	

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1. Heading No. 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.
The heading does not apply to:
 - (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading No. 1704);
 - (b) Malt extract (heading No. 1901);
 - (c) Extracts of coffee, tea or maté (heading No. 2101);
 - (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - (e) Camphor, glycyrrhizin or other products of heading No. 2914 or 2938;
 - (f) Medicaments of heading No. 3003 or 3004 or blood-grouping reagents (heading No. 3006);
 - (g) Tanning or dyeing extracts (heading No. 3201 or 3203);
 - (h) 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
 - (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 4001).

		A	E
		%	%
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):		
	1301.1000 – Lac	0	
	1301.2000 – Gum Arabic	0	
	1301.9000 – Other	0	
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:		
	1302.1100 –– Opium	0	
	–– Of liquorice:		
	1302.1201 ––– Liquorice extract in blocks of 4 kg or more and liquorice extract or liquorice powder, in containers of 3 l or more	0	
	1302.1209 ––– Other	0	
	1302.1300 –– Of hops	0	
	1302.1400 –– Of pyrethrum or of the roots of plants containing rotenone	0	
	1302.1900 –– Other	0	

	A	E
	%	%
– Pectic substances, pectinates and pectates:		
1302.2001 -- Containing by weight 5 % or more of added sugar	0	
1302.2009 -- Other	0	
– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
-- Agar-agar:		
1302.3101 ---- Modified	0	
1302.3109 ---- Other	0	
-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:		
1302.3201 ---- Modified	0	
1302.3209 ---- Other	0	
-- Other:		
1302.3901 ---- Modified	0	
1302.3909 ---- Other	0	

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 No. 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 No. 4404).
3. Heading No. 1402 does not apply to wood wool (heading No. 4405).
4. Heading No. 1403 does not apply to prepared knots or tufts for broom or brush making (heading No. 9603).

		A	E
		%	%
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):		
	1401.1000 – Bamboos	0	
	1401.2000 – Rattans	0	
	1401.9000 – Other	0	
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material:		
	1402.1000 – Kapok	0	
	1402.9000 – Other	0	
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles:		
	1403.1000 – Broomcorn (<i>Sorghum vulgare var. technicum</i>)	0	
	1403.9000 – Other	0	
1404	Vegetable products not elsewhere specified or included:		
	1404.1000 – Raw vegetable materials of a kind used primarily in dyeing or tanning	0	
	1404.2000 – Cotton linters	0	

	A	E
	%	%
-- Other:		
1404.9001 -- Teazel-heads	0	
1404.9009 -- Other	0	

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

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

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 0209;
 - (b) Cocoa butter, fat or oil (heading No. 1804);
 - (c) Edible preparations containing by weight more than 15 % of the products of heading No. 0405 (generally Chapter 21);
 - (d) Greaves (heading No. 2301) or residues of headings Nos. 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 No. 4002).
2. Heading No. 1509 does not apply to oils obtained from olives by solvent extraction (heading No. 1510).
3. Heading No. 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 No. 1522.

		A	A1	E
		%	kr/kg	%
1501	Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503:			
	– Bone fat and fats obtained from waste:			
1501.0011	-- For food preparations	0		
1501.0019	-- Other	0		
	– Other:			
1501.0021	-- For food preparations	0		
1501.0029	-- Other	0		
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 1503:			
	– Bone fat and fats obtained from waste:			
1502.0011	-- For food preparations	0		
1502.0019	-- Other	0		
	– Other:			
1502.0021	-- For food preparations	0		
1502.0029	-- Other	0		

		A	A1	E
		%	kr/kg	%
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:			
1503.0001	– For food preparations	0		
1503.0009	– Other	0		
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:			
	– Fish-liver oils and their fractions:			
1504.1001	-- Cod liver oil, cold refined	0		
1504.1002	-- Other cod liver oil	0		
1504.1003	-- Industrial fish liver oils	0		
1504.1004	-- Other fish liver oils	0		
1504.1005	-- Fish stearin	0		
1504.1009	-- Other	0		
	– Fats and oils and their fractions, of fish, other than liver oils:			
1504.2001	-- Herring oil	0		
1504.2002	-- Capelin oil	0		
1504.2003	-- Redfish oil	0		
1504.2004	-- Fish body oil, n.e.s.	0		
1504.2005	-- Fish stearin	0		
1504.2009	-- Other	0		
	– Fats and oils and their fractions, of marine mammals:			
1504.3001	-- Whale oil	0		
1504.3002	-- Mechanically solidified oils	0		
1504.3009	-- Other	0		
1505	Wool grease and fatty substances derived therefrom (including lanolin):			
1505.1000	– Wool grease, crude	0		
1505.9000	– Other	0		
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:			
1506.0001	– Animal oils and their fractions	0		
1506.0009	– Other	0		
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:			
	– Crude oil, whether or not degummed:			
1507.1001	-- For food preparations	0		
1507.1009	-- Other	0		
	– Other:			
1507.9001	-- For food preparations	0		
1507.9009	-- Other	0		

		A	A1	E
		%	kr/kg	%
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:			
	– Crude oil:			
1508.1001	-- For food preparations	0		
1508.1009	-- Other	0		
	– Other:			
1508.9001	-- For food preparations	0		
1508.9009	-- Other	0		
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:			
	– Virgin:			
1509.1001	-- For food preparations	0		
1509.1009	-- Other	0		
	– Other:			
1509.9001	-- For food preparations	0		
1509.9009	-- Other	0		
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 No. 1509:			
1510.0001	– For food preparations	0		
1510.0009	– Other	0		
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:			
	– Crude oil:			
1511.1001	-- For food preparations	0		
1511.1009	-- Other	0		
	– Other:			
1511.9001	-- For food preparations	0		
1511.9009	-- Other	0		
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:			
	– Sunflower-seed or safflower oil and fractions thereof:			
	– Crude oil:			
1512.1101	--- For food preparations	0		
1512.1109	--- Other	0		
	– Other:			
1512.1901	--- For food preparations	0		
1512.1909	--- Other	0		
	– Cotton-seed oil and its fractions:			
	-- Crude oil, whether or not gossypol has been removed:			

	A	A1	E
	%	kr/kg	%
1512.2101 ---- For food preparations	0		
1512.2109 ---- Other	0		
-- Other:			
1512.2901 ---- For food preparations	0		
1512.2909 ---- Other	0		
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:			
-- Crude oil:			
1513.1101 ---- For food preparations	0		
1513.1109 ---- Other	0		
-- Other:			
1513.1901 ---- For food preparations	0		
1513.1909 ---- Other	0		
-- Palm kernel or babassu oil and fractions thereof:			
-- Crude oil:			
1513.2101 ---- For food preparations	0		
1513.2109 ---- Other	0		
-- Other:			
1513.2901 ---- For food preparations	0		
1513.2909 ---- Other	0		
1514			
Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:			
-- Crude oil:			
1514.1001 -- For food preparations	0		
1514.1009 -- Other	0		
-- Other:			
1514.9001 -- For food preparations	0		
1514.9009 -- Other	0		
1515			
Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:			
-- Linseed oil and its fractions:			
1515.1100 -- Crude oil	0		
1515.1900 -- Other	0		
-- Maize (corn) oil and its fractions:			
-- Crude oil:			
1515.2101 ---- For food preparations	0		
1515.2109 ---- Other	0		
-- Other:			
1515.2901 ---- For food preparations	0		
1515.2909 ---- Other	0		
1515.3000 -- Castor oil and its fractions	0		

		A	A1	E
		%	kr/kg	%
1515.4000	– Tung oil and its fractions	0		
	– Sesame oil and its fractions:			
1515.5001	-- For food preparations	0		
1515.5009	-- Other	0		
1515.6000	– Jojoba oil and its fractions	0		
	– Other:			
1515.9001	-- For food preparations	0		
1515.9009	-- Other	0		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:			
	– Animal fats and oils and their fractions:			
1516.1001	-- Fats and oils and their fractions obtained from fish and marine mammals, re-esterified	0		
1516.1002	-- Other animal fats and oils, reesterified	0		
1516.1009	-- Other	0		
	– Vegetable fats and oils and their fractions:			
1516.2001	-- Soya-bean oil	0		
1516.2002	-- Cotton-seed oil	0		
1516.2003	-- Hydrogenated oils (having the character of waxes, for example opal wax)	0		
1516.2009	-- Other	0		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516:			
	– Margarine, excluding liquid margarine:			
1517.1001	-- Containing more than 10 % but not more than 15 % by weight of milkfat	0	90	
1517.1009	-- Other	0	60	
	– Other:			
1517.9001	-- Containing 10 % or less by weight of milk fat	0	60	
1517.9002	-- Containing more than 10 % but not more than 15 % by weight of milk fats	0	90	
1517.9003	-- Edible mixtures of fluid soya-bean oil and cotton-seed oil	0		
1517.9004	-- Edible mixture of other fluid vegetable oils	0		
1517.9005	-- Edible mixtures of animal or vegetable fats and oils for use as mould release preparations	0		
1517.9009	-- Other	0		
1518	1518.0000 Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or			

		A	A1	E
		%	kr/kg	%
		otherwise chemically modified, excluding those of heading No. 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		
		0		
1520	1520.0000	Glycerol, crude; glycerol waters and glycerol lyes		
		0		
1521		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
	1521.1000	– Vegetable waxes		
		0		
	1521.9000	– Other		
		0		
1522	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
		0		

Section IV
Prepared foodstuffs; beverages, spirits and vinegar;
tobacco and manufactured tobacco substitutes

Note.

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

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

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 0504.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 1902 or to the preparations of heading No. 2103 or 2104.

Subheading Notes.

1. For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 1602.
2. The fish and crustaceans specified in the subheadings of heading No. 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

		A	A1	E
		%	kr/kg	%
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:			
1601.0010	– Blood and liver sausages	30		234

	A	A1	E
	%	kr/kg	%
-- Other:			
1601.0021 -- Dry sausages	30	975	
1601.0022 -- Sausages, containing more than 60% by weight of meat, meat offal or blood, in addition to other ingredients, n.e.s.	30	883	
1601.0023 -- Sausages, containing more than 20% up to and including 60% by weight of meat, meat offal or blood, in addition to other ingredients, n.e.s.	30	530	
1601.0029 -- Other	30	883	
1602			
Other prepared or preserved meat, meat offal or blood:			
-- Homogenised preparations:			
1602.1001 -- Containing more than 60% by weight of meat, meat offal or blood	30	883	
1602.1009 -- Containing more than 20% up to and including 60% by weight of meat, meat offal or blood	30	530	
-- Of liver of any animal:			
-- Patés:			
1602.2011 ---- Containing more than 60% by weight of animal liver	30	440	
1602.2012 ---- Containing more than 20% up to and including 60% by weight of animal liver	30	264	
1602.2019 ---- Other	30	88	
-- Other:			
1602.2021 ---- Containing more than 60% by weight of animal liver	30	260	
1602.2022 ---- Containing more than 20% up to and including 60% by weight of animal liver	30	156	
1602.2029 ---- Other	30	52	
-- Of poultry of heading No. 0105:			
-- Of turkeys:			
1602.3101 ---- Containing more than 60% by weight of products from turkeys	30	1144	
1602.3102 ---- Containing more than 20% up to and including 60% by weight of products from turkeys	30	686	
1602.3109 ---- Other	30	229	
-- Of fowls of the species <i>Gallus domesticus</i> :			
1602.3201 ---- Containing more than 60% by weight of products from the species <i>Gallus domesticus</i>	30	1144	
1602.3202 ---- Containing more than 20% up to and including 60% by weight of products from the species <i>Gallus domesticus</i>	30	686	
1602.3209 ---- Other	30	229	

	A	A1	E
	%	kr/kg	%
-- Other:			
1602.3901 ---- Containing more than 60% by weight of products from poultry, n.e.s.	30	1144	
1602.3902 ---- Containing more than 20% up to and including 60% by weight of products from poultry, n.e.s.	30	686	
1602.3909 ---- Other	30	229	
-- Of swine:			
-- Hams and cuts thereof:			
1602.4101 ---- Containing more than 60% by weight of meat	30	1144	
1602.4102 ---- Containing more than 20% up to and including 60% by weight of meat	30	686	
1602.4109 ---- Other	30	229	
-- Shoulders and cuts thereof:			
1602.4201 ---- Containing more than 60% by weight of meat	30	823	
1602.4202 ---- Containing more than 20% up to and including 60% by weight of meat	30	494	
1602.4209 ---- Other	30	165	
-- Other, including mixtures:			
1602.4901 ---- Containing more than 60% by weight of meat	30	1022	
1602.4902 ---- Containing more than 20% up to and including 60% by weight of meat	30	613	
1602.4909 ---- Other	30	204	
-- Of bovine animals:			
1602.5001 -- Containing more than 60% by weight of meat or other parts of bovine animals	30	1014	
1602.5002 -- Containing more than 20% up to and including 60% by weight of meat or other parts of bovine animals.....	30	608	
1602.5009 -- Other	30	203	
-- Other, including preparations of blood of any animal:			
-- Of lamb meat:			
1602.9011 ---- Containing more than 60% by weight of meat	30	883	
1602.9012 ---- Containing more than 20% up to and including 60% by weight of meat	30	530	
1602.9019 ---- Other	30	177	
-- Other:			
1602.9021 ---- Containing more than 60% by weight of meat, meat offal or blood, n.e.s.	30	883	
1602.9022 ---- Containing more than 20% up to and including 60% by weight of meat, meat offal or blood, n.e.s. .	30	530	
1602.9029 ---- Other	30	177	
1603			
Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:			
1603.0001 -- Whale meat extracts	0		
1603.0002 -- Fish meat extracts	0		

	A	A1	E
	%	kr/kg	%
1603.0003 – Extracts and juices of crustaceans, molluscs or other aquatic invertebrates	0		
1603.0009 – Other	0		
1604			
Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:			
– Fish, whole or in pieces, but not minced:			
-- Salmon:			
1604.1101 ---- In airtight packings	10		0
1604.1109 ---- Other	10		0
-- Herrings:			
---- In airtight packings:			
1604.1211 ---- Semiconserved, tidbits	10		0
1604.1212 ---- Conserved fillets, cured in sauces	10		0
1604.1213 ---- Conserved fillets, smoked (kippers)	10		0
1604.1214 ---- Tidbits in sauce or oil, n.e.s.	10		0
1604.1215 ---- Fillets, smoked	10		0
1604.1216 ---- Whole, smoked	10		0
1604.1217 ---- Semiconserved fillets (spiced)	10		0
1604.1219 ---- Conserved small herring	10		0
1604.1221 ---- Fillets, n.e.s	10		0
1604.1222 ---- Smoked (kippers), n.e.s	10		0
1604.1229 ---- Other	10		0
---- In other packings:			
1604.1231 ---- Fillets	10		0
1604.1239 ---- Other	10		0
-- Sardines, sardinella, brisling or sprats:			
1604.1301 ---- In airtight packings	10		0
1604.1309 ---- Other	10		0
-- Tunas, skipjack and bonito (<i>Sarda spp.</i>):			
1604.1401 ---- In airtight packings	10		0
1604.1409 ---- Other	10		0
-- Mackerel:			
1604.1501 ---- In airtight packings	10		0
1604.1509 ---- Other	10		0
-- Anchovies:			
1604.1601 ---- In airtight packings	10		0
1604.1609 ---- Other	10		0
-- Other:			
1604.1901 ---- Semiconserved rainbow trout fillets, smoked	10		0
1604.1902 ---- Conserved capelin	10		0
1604.1903 ---- Conserved wings	10		0
1604.1904 ---- Semiconserved saith fillets	10		0
1604.1905 ---- Trout (arctic char), conserved or semiconserved	10		0
1604.1906 ---- Conserved salted fish	10		0
1604.1907 ---- Conserved squid	10		0

	A	A1	E
	%	kr/kg	%
1604.1909 --- Other	10		0
-- Other prepared or preserved fish:			
1604.2001 -- Conserved fish balls	10		0
1604.2002 -- Conserved fish loaf	10		0
1604.2003 -- Conserved fish meat, n.e.s.	10		0
1604.2004 -- Conserved fish liver	10		0
1604.2005 -- Conserved herring paté, smoked and spiced	10		0
1604.2006 -- Conserved liver paté	10		0
1604.2007 -- Conserved soft cod roes	10		0
1604.2008 -- Conserved soft herring roes	10		0
1604.2009 -- Conserved fillets, cured in sauces, n.e.s.	10		0
1604.2019 -- Other	10		0
-- Caviar and caviar substitutes:			
1604.3001 -- Conserved capelin roes	10		0
1604.3002 -- Semiconserved lump fish roes	10		0
1604.3003 -- Conserved cod roes	10		0
1604.3004 -- Semiconserved cod roes	10		0
1604.3005 -- Semiconserved arctic char roes	10		0
1604.3009 -- Other	10		0
1605 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:			
-- Crab:			
1605.1001 -- In airtight packings	10		0
1605.1009 -- Other	10		0
-- Shrimps and prawns:			
-- In airtight packings:			
1605.2011 ---- Shrimps, conserved	10		0
1605.2012 ---- Shrimp paste, conserved	10		0
1605.2019 ---- Other	10		0
-- In other packings:			
1605.2021 ---- Shrimps	10		0
1605.2029 ---- Other	10		0
-- Lobster:			
1605.3001 -- In airtight packings	10		0
1605.3009 -- Other	10		0
-- Other crustaceans:			
1605.4001 -- In airtight packings	10		0
1605.4009 -- Other	10		0
-- Other:			
-- In airtight packings:			
1605.9011 ---- Conserved scallop	10		0
1605.9012 ---- Mussel	10		0
1605.9019 ---- Other	10		0

	A	A1	E
	%	kr/kg	%
-- Other:			
1605.9021 --- Mussel	10		0
1605.9029 --- Other	10		0

Chapter 17 Sugars and sugar confectionery

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No. 1806);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

		A	E
		%	%
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
	– Raw sugar not containing added flavouring or colouring matter:		
1701.1100	-- Cane sugar	0	
1701.1200	-- Beet sugar	0	
	– Other:		
	-- Containing added flavouring or colouring matter:		
1701.9101	---- Cube sugar in retail packings of 5 kg or less	0	
1701.9102	---- Cube sugar in other packings	0	
1701.9103	---- Granulated sugar in retail packings of 5 kg or less ..	0	
1701.9104	---- Granulated sugar in other packings	0	
1701.9105	---- Soft brown sugar	0	
1701.9106	---- Castor sugar	0	
1701.9107	---- Candy sugar	0	
1701.9109	---- Other	0	
	-- Other:		
1701.9901	---- Cube sugar in retail packings of 5 kg or less	0	
1701.9902	---- Cube sugar in other packings	0	
1701.9903	---- Granulated sugar in retail packings of 5 kg or less ..	0	
1701.9904	---- Granulated sugar in other packings	0	
1701.9905	---- Soft brown sugar	0	
1701.9906	---- Castor sugar	0	
1701.9907	---- Candy sugar	0	
1701.9909	---- Other	0	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring		

		A	E
		%	%
matter; artificial honey, whether or not mixed with natural honey; caramel:			
– Lactose and lactose syrup:			
1702.1100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	
1702.1900	-- Other	0	
1702.2000	– Maple sugar and maple syrup	0	
– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:			
1702.3001	-- Glucose, not containing added flavouring or colouring matter	0	
1702.3002	-- Syrup	0	
1702.3009	-- Other	0	
– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose:			
1702.4001	-- Glucose, not containing added flavouring or colouring matter	0	
1702.4002	-- Syrup	0	
1702.4009	-- Other	0	
1702.5000	– Chemically pure fructose	0	
1702.6000	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	0	
– Other, including invert sugar:			
1702.9001	-- Artificial honey, also mixed with natural honey	0	
1702.9002	-- Syrup	0	
1702.9003	-- Caramel	0	
1702.9004	-- Chemically pure maltose	0	
1702.9009	-- Other	0	
1703	Molasses resulting from the extraction or refining of sugar:		
– Cane molasses:			
1703.1001	-- For animal fodder	0	
1703.1002	-- Flavoured or coloured	0	
1703.1009	-- Other	0	
– Other:			
1703.9001	-- For animal fodder	0	
1703.9009	-- Other	0	
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704.1000	– Chewing gum, whether or not sugar-coated	20	0

	A	E
	%	%
-- Other:		
1704.9001 -- Paste of powdered almonds with added sugar, and persipan (imitations of powdered almond paste), in units of 5 kg or more	0	
1704.9002 -- Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste), in units of less than 5 kg	20	0
1704.9003 -- Moulded ornamental sugar	20	0
1704.9004 -- Liquorice, with sugar and liquorice preparations	20	0
1704.9005 -- Sugar bonbons, sweet tablets (lozenges), n.e.s.	20	0
1704.9006 -- Caramels	20	0
1704.9007 -- Preparations of gum Arabic	20	0
1704.9009 -- Other	20	0

Chapter 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading No. 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading No. 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

			A	A1	E
			%	kr/kg	%
1801	1801.0000	Cocoa beans, whole or broken, raw or roasted	0		
1802	1802.0000	Cocoa shells, husks, skins and other cocoa waste	0		
1803		Cocoa paste, whether or not defatted:			
	1803.1000	– Not defatted	0		
	1803.2000	– Wholly or partly defatted	0		
1804	1804.0000	Cocoa butter, fat and oil	0		
1805		Cocoa powder, not containing added sugar or other sweetening matter:			
	1805.0001	– In retail packings of 5 kg or less	0		
	1805.0009	– Other	0		
1806		Chocolate and other food preparations containing cocoa:			
	1806.1000	– Cocoa powder, containing added sugar or other sweetening matter	10		0
		– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	1806.2001	– Paste of nougat in blocks of 5 kg or more	0		
	1806.2002	– Powder for making desserts	0		
	1806.2003	– Cocoa powder, excluding products of heading No. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	10	129	0
	1806.2004	– Cocoa powder, excluding products of heading No. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	10	47	0

	A	A1	E
	%	kr/kg	%
-- Other:			
1806.2005 ---- Other preparations, excluding products of heading No. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	10	129	0
1806.2006 ---- Other preparations, excluding products of heading No. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	10	47	0
1806.2007 ---- Breakfast cereals	10		0
1806.2009 ---- Other	10		0
-- Other, in blocks, slabs or bars:			
-- Filled:			
1806.3101 ---- Filled chocolate in slabs or bars	10	54	0
1806.3109 ---- Other	10	54	0
-- Not filled:			
1806.3201 ---- Chocolate composed solely of cocoa paste, sugar and not more than 30 % of cocoa butter, in slabs and bars	10		0
1806.3202 ---- Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars	10	50	0
1806.3203 ---- Imitation chocolate in slabs or bars	10	47	0
1806.3209 ---- Other	10	22	0
-- Other:			
-- Substances for the manufacture of beverages:			
1806.9011 ---- Prepared substances for beverages, with a basis of goods of headings Nos. 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter.....	10	22	0
1806.9012 ---- Prepared substances for beverages, containing cocoa together with proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter....	10		0
1806.9019 ---- Other.....	10		0
-- Other:			
1806.9021 ---- Powder for making desserts; puddings and soups ...	0		
1806.9022 ---- Food specially prepared for infants and for dietetic purposes	0	19	0
1806.9023 ---- Easter eggs	20	51	0
1806.9024 ---- Ice-cream sauces and dips	20	47	0
1806.9025 ---- Coated or covered, such as raisins, nuts, "puffed" cereals, liquorice, caramels and jellies	20	56	0
1806.9026 ---- Chocolate creams (konfekt)	20	51	0
1806.9027 ---- Breakfast cereals	20		0

	A	A1	E
	%	kr/kg	%
1806.9028 --- Cocoa powder, excluding products of heading No. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances.....	20	139	0
1806.9029 --- Cocoa powder, excluding products of heading No. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	20	50	0
1806.9039 --- Other	20	50	0

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 No. 1902, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 2309); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading No. 1901, the terms "flour" and "meal" mean:
 - (a) Cereal flour and meal of Chapter 11, and
 - (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 0712), of potatoes (heading No. 1105) or of dried leguminous vegetables (heading No. 1106).
3. Heading No. 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 1806 (heading No. 1806).
4. For the purposes of heading No. 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.

		A	A1	E
		%	kr/kg	%
1901	Malt extract; food preparations of flour, 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 Nos. 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:			
	1901.1000 – Preparations for infant use, put up for retail sale	0		
	– Mixes and doughs for the preparation of bakers' wares of heading No. 1905:			
	-- Containing a total of 3 % or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:			
	1901.2011 ---- For the preparation of crispbread of heading No. 1905.1000	0		
	1901.2012 ---- For the preparation of gingerbread and the like of heading No. 1905.2000	0	25	

	A	A1	E
	%	kr/kg	%
1901.2013 --- For the preparation of sweet biscuits of headings Nos. 1905.3011 and 1905.3029, including cookies .	0	20	
1901.2014 --- For the preparation of ginger snaps of heading No. 1905.3021	0	35	
1901.2015 --- For the preparation of waffles and wafers of heading No. 1905.3030	0	12	
1901.2016 --- For the preparation of rusks, toasted bread and similar toasted products of heading No. 1905.4000 .	0	15	
1901.2017 --- For the preparation of bread of heading No. 1905.9011 with filling based on butter or other dairy products	0	47	
1901.2018 --- For the preparation of bread of heading No. 1905.9019	0	6	
1901.2019 --- For the preparation of plain biscuits of heading No. 1905.9020	0	5	
1901.2021 --- For the preparation of savoury and salted biscuits of heading No. 1905.9030	0		
1901.2022 --- For the preparation of cakes and pastry of heading No. 1905.9040	0	40	
1901.2023 --- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading No. 1905.9051	0	99	
1901.2024 --- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No. 1905.9059	0	67	
1901.2025 --- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		
1901.2029 --- For the preparation of products of heading No. 1905.9090	0	52	
--- Other:			
1901.2031 --- For the preparation of crispbread of heading No. 1905.1000	0		
1901.2032 --- For the preparation of gingerbread and the like of heading No. 1905.2000	0		
1901.2033 --- For the preparation of sweet biscuits of headings Nos. 1905.3011 and 1905.3029, including cookies .	0		
1901.2034 --- For the preparation of ginger snaps of heading No. 1905.3021	0		
1901.2035 --- For the preparation of waffles and wafers of heading No. 1905.3030	0		
1901.2036 --- For the preparation of rusks, toasted bread and similar toasted products of heading No. 1905.4000 .	0		
1901.2037 --- For the preparation of bread of heading No. 1905.9011 with filling based on butter or other dairy products	0		

		A	A1	E
		%	kr/kg	%
1901.2038	--- For the preparation of bread of heading No. 1905.9019	0		
1901.2039	--- For the preparation of plain biscuits of heading No. 1905.9020	0		
1901.2041	--- For the preparation of savoury and salted biscuits of heading No. 1905.9030	0		
1901.2042	--- For the preparation of cakes and pastry of heading No. 1905.9040	0		
1901.2043	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading No. 1905.9051	0		
1901.2044	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No. 1905.9059	0		
1901.2045	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		
1901.2049	--- For the preparation of products of heading No. 1905.9090	0		
	– Other:			
	– Substances for the manufacture of beverages:			
1901.9011	--- Prepared substances for beverages, with a basis of goods of headings Nos. 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, n.e.s., added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	0		
1901.9019	--- Other	0		
1901.9020	-- Other	0		
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:			
1902.1100	-- Containing eggs	0	13	
1902.1900	-- Other	0		
	– Stuffed pasta, whether or not cooked or otherwise prepared:			
	– Stuffed with preparations of fish, crustaceans, molluscs and other aquatic invertebrates:			
1902.2011	--- In a proportion exceeding 20% by weight	0		
1902.2019	--- Other	0		

	A	A1	E
	%	kr/kg	%
-- Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof:			
1902.2021 ---- In a proportion exceeding 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	0	145	
1902.2022 ---- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	0	52	
1902.2029 ---- Other	0		
-- Stuffed with cheese:			
1902.2031 ---- Containing more than 3% by weight of cheese	0	45	
1902.2039 ---- Other	0		
-- Stuffed with meet and cheese:			
1902.2041 ---- Containing more than 20% by weight of meat and cheese	0	145	
1902.2042 ---- Containing a total of 3% up to and including 20% by weight of meat and cheese	0	52	
1902.2049 ---- Other	0		
1902.2050 -- Other	0		
-- Other pasta:			
1902.3010 -- With fish, crustaceans, molluscs and other aquatic invertebrates	0		
-- With sausages, meat, meat offal or blood or mixtures thereof:			
1902.3021 ---- In a proportion of 3% up to and including 20% by weight.....	0	52	
1902.3029 ---- Other	0		
-- With cheese:			
1902.3031 ---- In a proportion exceeding 3% by weight	0	45	
1902.3039 ---- Other	0		
-- With meet and cheese:			
1902.3041 ---- In a proportion of 3% up to and including 20% by weight, total.....	0	52	
1902.3049 ---- Other	0		
1902.3050 -- Other	0		
-- Couscous:			
1902.4010 -- With fish, crustaceans, molluscs and other aquatic invertebrates	0		
-- With sausages, meat, meat offal or blood or mixtures thereof:			
1902.4021 ---- In a proportion of 3% up to and including 20% by weight.....	0	52	
1902.4029 ---- Other	0		
1902.4030 -- Other	0		

		A	A1	E
		%	kr/kg	%
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:			
1903.0001	– In retail packings of 5 kg or less	13		
1903.0009	– Other	13		
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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:			
	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
1904.1001	– – Snacks, such as flakes, screws, rings, cones, sticks, and the like	7,5		
1904.1002	– – Breakfast cereals	7,5		
1904.1009	– – Other	7,5		
	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
1904.2001	– – Based on swelled cereals or roasted cereals or products of cereals	7,5		
1904.2009	– – Other	7,5		
	– Other:			
1904.9001	– – Containing meat in a proportion of 3% up to and including 20% by weight	7,5	52	
1904.9009	– – Other	7,5		
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:			
1905.1000	– Crispbread	20		0
1905.2000	– Gingerbread and the like	20	85	0
	– Sweet biscuits; waffles and wafers:			
	– – Coated or covered with chocolate or with fondants containing cocoa:			
1905.3011	– – – Sweet biscuits (including cookies)	20	20	0
1905.3019	– – – Other	20	19	0
	– – Other;			
	– – – Sweet biscuits (including cookies):			
1905.3021	– – – – Ginger snaps	20	38	0
1905.3022	– – – – Sweet biscuits and cookies, containing less than 20% of sugar	20	23	0
1905.3029	– – – – Other sweet biscuits and cookies	20	23	0

	A	A1	E
	%	kr/kg	%
1905.3030 --- Other	20	13	0
1905.4000 - Rusks, toasted bread and similar toasted products	20	19	0
- Other:			
-- Bread:			
1905.9011 --- With a filling consisting essentially of butter or other dairy products (for example, garlic butter)	20	47	0
1905.9019 --- Other	20	6	0
1905.9020 -- Plain biscuits	20	5	0
1905.9030 -- Savoury and salted biscuits	20		0
1905.9040 -- Cakes and pastry	20	43	0
-- Pies, including pizza:			
1905.9051 --- Containing meat	20	99	0
1905.9059 --- Other	20	68	0
1905.9060 -- Snacks, such as flakes, screws, rings, cones, sticks, and the like	20		0
1905.9090 -- Other	20	55	0

Chapter 20

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

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 2104.
2. Headings Nos. 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 1704) or chocolate confectionery (heading No. 1806).
3. Headings Nos. 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading No. 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 No. 2002.
5. For the purposes of heading No. 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 % vol.

Subheading Notes.

1. For the purposes of subheading No. 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 2005.
2. For the purposes of subheading No. 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 2007.

		A	A1	E
		%	kr/kg	%
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:			
2001.1000	– Cucumbers and gherkins	0		
2001.2000	– Onions	0		
	– Other:			
2001.9001	-- Sweet corn (<i>Zea mays var. saccharata</i>)	0		
2001.9002	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	0		
	-- Potatoes and products thereof, n.e.s.:			
2001.9003	---- Based on potato flour	0	45	
2001.9004	---- Other	0	81	
2001.9009	-- Other	0		
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:			
2002.1000	– Tomatoes, whole or in pieces	0		
	– Other:			
2002.9001	-- Purée	0		
2002.9009	-- Other	0		
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:			
2003.1000	– Mushrooms	0		
2003.2000	– Truffles	0		
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:			
	– Potatoes:			
2004.1001	-- Flour, meal or flakes	15		
2004.1002	-- Potato chips	81		
2004.1003	-- Preparations based solely on potato flour	45		
2004.1009	-- Other	63		
	– Other vegetables and mixtures of vegetables:			
2004.9001	-- Sweet corn (<i>Zea mays var. saccharata</i>)	0		
2004.9002	-- Globe artichokes	0		
2004.9003	-- Green or black olives	0		
2004.9004	-- Green peas and beans	0		
2004.9005	-- Preparations with a basis of flours of leguminous plants	0		
2004.9006	-- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2004.9009	-- Other	0		

		A	A1	E
		%	kr/kg	%
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:			
2005.1000	– Homogenised vegetables	0		
	– Potatoes:			
2005.2001	– Flour, meal or flakes	15		
2005.2002	– Potato chips	81		
2005.2003	– Snacks, such as flakes, screws, rings, cones, sticks, and the like	59		
2005.2004	– Preparations based on potato flour	45		
2005.2009	– Other	63		
2005.4000	– Peas (<i>Pisum sativum</i>)	0		
	– Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.5100	– Beans, shelled	0		
2005.5900	– Other	0		
2005.6000	– Asparagus	0		
2005.7000	– Olives	0		
2005.8000	– Sweet corn (<i>Zea mays var. saccharata</i>)	0		
	– Other vegetables and mixtures of vegetables:			
2005.9001	– Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2005.9009	– Other	0		
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):			
	– Frozen vegetables:			
2006.0011	– Sweet corn (<i>Zea mays var. saccharata</i>)	0		
2006.0012	– Asparagus	0		
2006.0019	– Other	0		
	– Other vegetables:			
2006.0021	– Sweet corn (<i>Zea mays var. saccharata</i>)	0		
2006.0022	– Asparagus	0		
2006.0023	– Pimento	0		
2006.0029	– Other	0		
2006.0030	– Other	0		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:			
2007.1000	– Homogenised preparations	0		
	– Other:			
2007.9100	– Citrus fruit	0		
2007.9900	– Other	0		

		A	A1	E
		%	kr/kg	%
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:			
	-- Ground-nuts:			
2008.1101	---- Peanut butter	0		
2008.1109	---- Other	0		
2008.1900	-- Other, including mixtures	0		
	– Pineapples:			
2008.2001	-- Pineapple soups and porridge	0		
2008.2009	-- Other	0		
	– Citrus fruit:			
2008.3001	-- Citrus fruit soups and porridge	0		
2008.3009	-- Other	0		
	– Pears:			
2008.4001	-- Pear soups and porridge	0		
2008.4009	-- Other	0		
	– Apricots:			
2008.5001	-- Apricot soups and porridge	0		
2008.5009	-- Other	0		
	– Cherries:			
2008.6001	-- Cherry soups and porridge	0		
2008.6009	-- Other	0		
	– Peaches:			
2008.7001	-- Peach soups and porridge	0		
2008.7009	-- Other	0		
	– Strawberries:			
2008.8001	-- Strawberry soups and porridge	0		
2008.8009	-- Other	0		
	– Other, including mixtures other than those of subheading No. 2008.19:			
2008.9100	-- Palm hearts	0		
	-- Mixtures:			
2008.9201	---- Soups and porridge of fruits	0		
2008.9209	---- Other	0		
	-- Other:			
2008.9901	---- Soups and porridge of fruits	0		
2008.9902	---- Maize (corn), other than sweet corn (<i>Zea mays</i> var., <i>saccharata</i>)	0		
2008.9909	---- Other	0		

		A	A1	E
		%	kr/kg	%
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:			
	– Orange juice:			
	– – Frozen:			
2009.1101	– – – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.1109	– – – Other	20		0
	– – Other:			
2009.1901	– – – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.1909	– – – Other	20		0
	– Grapefruit juice:			
2009.2001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.2009	– – Other	20		0
	– Juice of any other single citrus fruit:			
2009.3001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.3009	– – Other	20		0
	– Pineapple juice:			
2009.4001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.4009	– – Other	20		0
	– Tomato juice:			
2009.5001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.5009	– – Other	20		0
	– Grape juice (including grape must):			
2009.6001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.6009	– – Other	20		0
	– Apple juice:			
2009.7001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.7009	– – Other	20		0
	– Juice of any other single fruit or vegetable:			
2009.8001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.8009	– – Other	20		0
	– Mixtures of juices:			
2009.9001	– – Unfermented and not containing sugar, in containers of 50 kg or more	0		
2009.9009	– – Other	20		0

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 0712;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 0901);
 - (c) Flavoured tea (heading No. 0902);
 - (d) Spices or other products of headings Nos. 0904 to 0910;
 - (e) Food preparations, other than the products described in heading No. 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading No. 3003 or 3004; or
 - (g) Prepared enzymes of heading No. 3507.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 2101.
3. For the purposes of heading No. 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 or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

		A	A1	E
		%	kr/kg	%
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
	2101.1100 -- Extracts, essences and concentrates	20		0
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
	2101.1201 ---- Containing by weight 1.5 % or more of milkfat, 2.5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch	20		0
	2101.1209 ---- Other	20		0

	A	A1	E
	%	kr/kg	%
– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:			
2101.2001 -- Containing by weight 1.5 % or more of milkfat, 2.5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch	20		0
2101.2009 -- Other	20		0
– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			
2101.3001 -- Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory ..	20		0
2101.3009 -- Other	20		0
2102			
Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:			
– Active yeasts:			
2102.1001 -- Other than for baking of bread, excluded yeasts for use in animal fodder	0		
2102.1009 -- Other	0		
– Inactive yeasts; other single-cell micro-organisms, dead:			
2102.2001 -- Inactive yeasts	0		
2102.2002 -- Dead, single-cell algae	0		
2102.2003 -- For use in animal fodder	0		
2102.2009 -- Other	0		
– Prepared baking powders:			
2102.3001 -- In retail packings of 5 kg or less	0		
2102.3009 -- Other	0		
2103			
Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
2103.1000 – Soya sauce	0		
2103.2000 – Tomato ketchup and other tomato sauces	0		
– Mustard flour and meal and prepared mustard:			
2103.3001 -- Prepared mustard containing 5 % or more by weight of added sugar	0		
2103.3009 -- Other	0		
– Other:			
2103.9010 -- Preparations of vegetable sauces with a basis of flour, meal, starch or malt extract.....	0		
2103.9020 -- Mayonnaise	0	19	
2103.9030 -- Sauces of oil n.e.s. (for example rémoulades sauces) .	0	19	
2103.9040 -- Mango chutney, liquid	0		

		A	A1	E
		%	kr/kg	%
	-- Containing meat:			
2103.9051	---- In a proportion exceeding 20% by weight	0	99	
2103.9052	---- In a proportion of 3% up to and including 20% by weight	0	52	
2103.9059	---- Other	0		
2103.9090	-- Other	0		
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
	– Soups and broths and preparations therefor:			
2104.1001	-- Preparations of vegetable soups with a basis of flour, meal, starch or malt extract	0	4	
2104.1002	-- Other soup powder in packings of 5 kg or more	0	32	
2104.1003	-- Canned fish soups	0	32	
	-- Other soups:			
2104.1011	---- Containing meat in a proportion exceeding 20% by weight	0	99	
2104.1012	---- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2104.1019	---- Other	0	24	
	-- Other:			
2104.1021	---- Containing meat in a proportion exceeding 20% by weight	0	99	
2104.1022	---- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2104.1029	---- Other	0	24	
	– Homogenised composite food preparations:			
2104.2001	-- Containing meat in a proportion exceeding 20% by weight	0	99	
2104.2002	-- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2104.2003	-- Containing fish, crustaceans, molluscs or other aquatic invertebrates	0	24	
2104.2009	-- Other	0	24	
2105	Ice cream and other edible ice, whether or not containing cocoa:			
	– Containing by weight 3% or more of milk fat:			
2105.0011	-- Containing cocoa	30	110	
2105.0019	-- Other	30	110	
	– Other:			
2105.0021	-- Containing cocoa	30	110	
2105.0029	-- Other	30	110	
2106	Food preparations not elsewhere specified or included:			
2106.1000	– Protein concentrates and textured protein substances	0		

	A	A1	E
	%	kr/kg	%
– Other:			
–– Fruit juices, prepared or mixed more than specified in heading No. 2009:			
2106.9011 ––– Unfermented and not containing sugar, in containers of 50 kg or more	0		
2106.9019 ––– Other	20		0
–– Preparations for making beverages:			
2106.9021 ––– Non-alcoholic preparations (concentrated extracts) .	0		
2106.9022 ––– Flavoured or coloured syrup	20		0
2106.9023 ––– Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths	0		
2106.9024 ––– Specially prepared as infant food or for dietetic purposes	0		
2106.9025 ––– Prepared substances for beverages, containing proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	20		0
2106.9026 ––– Prepared substances for beverages, of ginseng extract mixed with other ingredients, for example glucose or lactose	20		0
––– Alcoholic preparations of an alcoholic strength by volume exceeding 0.5%, for making beverages:			
2106.9031 –––– Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	20		0
2106.9032 –––– Of an alcoholic strength by volume up to 15% vol	0		
2106.9033 –––– Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2106.9034 –––– Of an alcoholic strength by volume more than 22 % up to and including 32 % vol	0		
2106.9035 –––– Of an alcoholic strength by volume more than 32 % up to and including 40 % vol	0		
2106.9036 –––– Of an alcoholic strength by volume more than 40 % up to and including 50 % vol	0		
2106.9037 –––– Of an alcoholic strength by volume more than 50 % up to and including 60 % vol	0		
2106.9038 –––– Other	0		
2106.9039 ––– Other	20		0
–– Powder for making desserts:			
2106.9041 ––– In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks	0	82	
2106.9042 ––– In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks	0		
2106.9048 ––– Other, containing milk powder, egg white or egg yolks	0	82	

	A	A1	E
	%	kr/kg	%
2106.9049 --- Other, not containing milk powder, egg white or egg yolks	0		
2106.9051 -- Mixtures of chemical substances and food, such as saccharin and lactose used as sweetening matter	0		
2106.9059 -- Preparations with a basis of fat and water, containing more than 15 % by weight of butter or other milkfat .	30	220	
2106.9061 -- Candy, containing neither sugar nor cocoa	15		0
2106.9062 -- Fruit soups and porridge	0		
2106.9063 -- Flavoured or coloured sugar syrups	0		
2106.9064 -- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	
2106.9069 -- Other	0		

Chapter 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading No. 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 2103);
 - (b) Sea water (heading No. 2501);
 - (c) Distilled or conductivity water or water of similar purity (heading No. 2851);
 - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading No. 2915);
 - (e) Medicaments of heading No. 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 No. 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 Nos. 2203 to 2206 or heading No. 2208 as appropriate.

Subheading Note.

1. For the purposes of subheading No. 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.

		A	A1	E
		%	kr/kg	%
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:			
	– Mineral waters and aerated waters:			
	2201.1011 -- In disposable packings of steel	20		0
	2201.1019 -- Other	20		0
	– Other:			
	-- Drinking water, packaged for use in lifeboats:			
	2201.9011 ---- In disposable packings of steel	0		
	2201.9019 ---- Other	0		
	-- Other drinking water:			
	2201.9021 ---- In disposable packings of steel	0		
	2201.9029 ---- Other	0		
	-- Other:			
	2201.9091 ---- In disposable packings of steel	0		
	2201.9099 ---- Other	0		

		A	A1	E
		%	kr/kg	%
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:			
	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	-- Carbonated beverages:			
2202.1011	---- In disposable packings of steel	20		0
2202.1019	---- Other	20		0
	-- Specially prepared as infant food or for dietetic purposes:			
2202.1021	---- In packings of paperboard	0		
2202.1022	---- In disposable packings of steel	0		
2202.1029	---- Other	0		
	-- Other:			
2202.1091	---- In packings of paperboard	20		0
2202.1092	---- In disposable packings of steel	20		0
2202.1099	---- Other	20		0
	– Other:			
	-- Of dairy products with other ingredients, provided that the dairy products are 75 % or more by weight excluding packings:			
2202.9011	---- In packings of paperboard	20	42	0
2202.9012	---- In disposable packings of steel	20	42	0
2202.9019	---- Other	20	42	0
	-- Specially prepared as infant food or for dietetic purposes:			
2202.9021	---- In packings of paperboard	0		
2202.9022	---- In disposable packings of steel	0		
2202.9029	---- Other	0		
	-- Other:			
2202.9091	---- In packings of paperboard	20		0
2202.9092	---- In disposable packings of steel	20		0
2202.9099	---- Other	20		0
2203	Beer made from malt:			
	– Malt ale of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:			
2203.0011	-- In disposable packings of steel	20		0
2203.0019	-- Other	20		0
	– Of an alcoholic strength by volume up to 15 % vol:			
2203.0021	-- In disposable packings of steel	0		
2203.0029	-- Other	0		

	A	A1	E
	%	kr/kg	%
-- Other:			
2203.0091 -- In disposable packings of steel	0		
2203.0099 -- Other	0		
2204			
Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009:			
-- Sparkling wine:			
2204.1001 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.1002 -- Of an alcoholic strength by volume up to 15% vol	0		
2204.1003 -- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.1009 -- Other	0		
-- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
-- In containers holding 2 l or less:			
---- Fortified grape must:			
2204.2111 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	13		0
2204.2112 ---- Of an alcoholic strength by volume up to 15% vol	0		
2204.2113 ---- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2114 ---- Of an alcoholic strength by volume 22 % up to and including 32 % vol	0		
2204.2119 ---- Other	0		
---- White wines, other than Rhine wines:			
2204.2121 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2122 ---- Of an alcoholic strength by volume up to 15% vol	0		
2204.2123 ---- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2129 ---- Other	0		
---- Red wines:			
2204.2131 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2132 ---- Of an alcoholic strength by volume up to 15% vol	0		
2204.2133 ---- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2139 ---- Other	0		
---- Rhine wines:			
2204.2141 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		

	A	A1	E
	%	kr/kg	%
2204.2142 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2143 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2149 ----- Other	0		
---- Sherry:			
2204.2151 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2152 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2153 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2159 ----- Other	0		
---- Other:			
2204.2161 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2162 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2163 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2169 ----- Other	0		
-- Other:			
---- Fortified grape must:			
2204.2911 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	13		0
2204.2912 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2913 ----- Of an alcoholic strength by volume more than 15 % up to and including 22 % vol	0		
2204.2914 ----- Of an alcoholic strength by volume 22 % up to and including 32 % vol	0		
2204.2919 ----- Other	0		
---- White wines other than Rhine wines:			
2204.2921 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2922 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2923 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2929 ----- Other	0		
---- Red wines:			
2204.2931 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2932 ----- Of an alcoholic strength by volume up to 15% vol	0		

	A	A1	E
	%	kr/kg	%
2204.2933 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2939 ----- Other	0		
----- Rhine wines:			
2204.2941 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2942 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2943 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2949 ----- Other	0		
----- Sherry:			
2204.2951 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2952 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2953 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2959 ----- Other	0		
----- Other:			
2204.2961 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2204.2962 ----- Of an alcoholic strength by volume up to 15% vol	0		
2204.2963 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.2969 ----- Other	0		
-- Other grape must:			
2204.3001 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	13		0
2204.3002 -- Of an alcoholic strength by volume up to 15% vol	0		
2204.3003 -- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2204.3004 -- Of an alcoholic strength by volume more than 22 % up to and including 32 % vol	0		
2204.3009 -- Other	0		
2205			
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
-- In containers holding 2 l or less:			
2205.1001 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2205.1002 -- Of an alcoholic strength by volume up to 15% vol	0		
2205.1003 -- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2205.1009 -- Other	0		

	A	A1	E
	%	kr/kg	%
-- Other:			
2205.9001 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2205.9002 -- Of an alcoholic strength by volume up to 15 % vol ...	0		
2205.9003 -- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2205.9009 -- Other	0		
2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
[–Fermented beverages neither mixed with other fermented beverages nor non-alcoholic beverages, other than with those to be found in the mixed beverage, provided the product is of an alcoholic strength by volume maximum 15% and contains solely alcohol formed by fermentation without any kind of distillation:			
2206.0011 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2206.0012 -- Of an alcoholic strength by volume up to 15 % vol ...	0		
– Mixtures of beer and non-alcoholic beverages:			
2206.0021 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2206.0022 -- Of an alcoholic strength by volume up to 15 % vol ...	0		
– Other:			
2206.0091 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2206.0092 -- Of an alcoholic strength by volume up to 15 % vol ...	0		
2206.0093 -- Of an alcoholic strength by volume 15 % vol up to and including 22 % vol	0		
2206.0099 -- Other	0] ⁶		
2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:			
2207.1000 – Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	0		
– Ethyl alcohol and other spirits, denatured, of any strength:			
2207.2001 -- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2207.2002 -- Of an alcoholic strength by volume up to 15 % vol ...	0		
2207.2003 -- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		

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Amendment according to Notice No. 92/1998

	A	A1	E
	%	kr/kg	%
2207.2004 -- Of an alcoholic strength by volume more than 22 % up to and including 32 % vol	0		
2207.2005 -- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2207.2006 -- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2207.2007 -- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2207.2009 -- Other	0		
2208			
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:			
– Spirits obtained by distilling grape wine or grape marc:			
-- Cognac:			
2208.2011 ---- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.2012 ---- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.2013 ---- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.2019 ---- Other	0		
-- Other:			
2208.2091 ---- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.2092 ---- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.2093 ---- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.2099 ---- Other	0		
– Whiskies:			
2208.3001 -- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.3002 -- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.3003 -- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.3009 -- Other	0		
– Rum and tafia:			
2208.4001 -- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.4002 -- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.4003 -- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.4009 -- Other	0		

	A	A1	E
	%	kr/kg	%
– Gin and Geneva:			
-- Gin:			
2208.5011 ---- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.5012 ---- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.5013 ---- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.5019 ---- Other	0		
-- Geneva:			
2208.5021 ---- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.5022 ---- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.5023 ---- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.5029 ---- Other	0		
– Vodka:			
2208.6001 -- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.6002 -- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.6003 -- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.6009 -- Other	0		
– Liqueurs and cordials:			
-- Containing added sugar exceeding 5% by weight:			
2208.7011 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2208.7012 ---- Of an alcoholic strength by volume up to 15% vol .	0		
2208.7013 ---- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2208.7014 ---- Of an alcoholic strength by volume more than 22% up to and including 32 % vol	0		
2208.7015 ---- Of an alcoholic strength by volume more than 32 % up to and including 40 % vol	0		
2208.7016 ---- Of an alcoholic strength by volume more than 40 % up to and including 50 % vol	0		
2208.7017 ---- Of an alcoholic strength by volume more than 50 % up to and including 60 % vol	0		
2208.7019 ---- Other	0		
-- Other:			
2208.7091 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2208.7092 ---- Of an alcoholic strength by volume up to 15% vol .	0		

	A	A1	E
	%	kr/kg	%
2208.7093 ---- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2208.7094 ---- Of an alcoholic strength by volume more than 22% up to and including 32 % vol	0		
2208.7095 ---- Of an alcoholic strength by volume more than 32 % up to and including 40 % vol	0		
2208.7096 ---- Of an alcoholic strength by volume more than 40 % up to and including 50 % vol	0		
2208.7097 ---- Of an alcoholic strength by volume more than 50 % up to and including 60 % vol	0		
2208.7099 ---- Other	0		
-- Other:			
-- Aqua vitae (brennivín):			
2208.9011 ---- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.9012 ---- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.9013 ---- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0		
2208.9019 ---- Other	0		
-- Aquavit:			
2208.9051 ---- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0		
2208.9052 ---- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0		
2208.9053 ---- Of an alcoholic strength by volume more 50% up to and including 60 % vol	0		
2208.9059 ---- Other	0		
-- Other:			
2208.9091 ---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	0		
2208.9092 ---- Of an alcoholic strength by volume up to 15% vol .	0		
2208.9093 ---- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0		
2208.9094 ---- Of an alcoholic strength by volume more than 22% up to and including 32 % vol	0		
2208.9095 ---- Of an alcoholic strength by volume more than 32 % up to and including 40 % vol	0		
2208.9096 ---- Of an alcoholic strength by volume more than 40 % up to and including 50 % vol	0		
2208.9097 ---- Of an alcoholic strength by volume more than 50 % up to and including 60 % vol	0		
2208.9099 ---- Other	0		
2209 2209.0000 Vinegar and substitutes for vinegar obtained from acetic acid	20		0

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

Note.

1. Heading No. 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.

		A	E
		%	%
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:		
	– Flours, meals and pellets, of meat or meat offal; greaves:		
2301.1001	-- Whale meal	0	
2301.1002	-- Meat meal, n.e.s.	0	
2301.1009	-- Other	0	
	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
2301.2011	-- Norway pout meal	0	
2301.2012	-- Blue whiting meal	0	
2301.2013	-- Demersal fish meal	0	
2301.2014	-- Herring meal	0	
2301.2015	-- Herring solubles, dried	0	
2301.2016	-- Herring solubles, not dried	0	
2301.2017	-- Capelin meal	0	
2301.2018	-- Red fish meal	0	
2301.2019	-- Cat fish meal	0	
2301.2021	-- Fish liver meal	0	
2301.2022	-- Lobster meal	0	
2301.2023	-- Shrimp meal	0	
2301.2029	-- Other	0	
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:		
2302.1000	– Of maize (corn)	55	
2302.2000	– Of rice	55	
2302.3000	– Of wheat	55	
2302.4000	– Of other cereals	55	
2302.5000	– Of leguminous plants	55	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manu-		

		A	E
		%	%
	facture, brewing or distilling dregs and waste, whether or not in the form of pellets:		
	2303.1000 – Residues of starch manufacture and similar residues	55	
	2303.2000 – Beet-pulp, bagasse and other waste of sugar manufacture	55	
	2303.3000 – Brewing or distilling dregs and waste	55	
2304	2304.0000 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	55	
2305	2305.0000 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	55	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304 or 2305:		
	2306.1000 – Of cotton seeds	55	
	2306.2000 – Of linseed	55	
	2306.3000 – Of sunflower seeds	55	
	2306.4000 – Of rape or colza seeds	55	
	2306.5000 – Of coconut or copra	55	
	2306.6000 – Of palm nuts or kernels	55	
	2306.7000 – Of maize (corn) germ	55	
	2306.9000 – Other	55	
2307	2307.0000 Wine lees; argol	0	
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:		
	2308.1000 – Acorns and horse-chestnuts	55	
	– Other:		
	2308.9001 – – Vegetable products of a kind used in animal feeding .	55	
	2308.9009 – – Other	55	
2309	Preparations of a kind used in animal feeding:		
	2309.1000 – Dog or cat food, put up for retail sale	0	
	– Other:		
	2309.9001 – – Fish silage for animal feeding	55	
	2309.9002 – – Seaweed meal	55	
	2309.9003 – – Premixes prepared for animal feeding	0	
	2309.9004 – – Fish food, n.e.s.	55	
	2309.9009 – – Other	55	

Chapter 24
Tobacco and manufactured tobacco substitutes

Note.

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

		A	E
		%	%
2401	Unmanufactured tobacco; tobacco refuse:		
2401.1000	– Tobacco, not stemmed/stripped	20	
2401.2000	– Tobacco, partly or wholly stemmed/stripped	20	
2401.3000	– Tobacco refuse	20	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402.1000	– Cigars, cheroots and cigarillos, containing tobacco	24	
2402.2000	– Cigarettes containing tobacco	33	
	– Other:		
2402.9001	-- Cigars, cheroots and cigarillos of tobacco substitutes .	24	
2402.9009	-- Other	33	
2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:		
2403.1000	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	24	
	– Other:		
2403.9100	-- “Homogenised” or “reconstituted” tobacco	24	
	-- Other:		
2403.9901	--- Snuff containing <i>solutio ammoniae</i>	10	0
2403.9902	--- Other snuff	10	0
2403.9909	--- Other	24	

Section V Mineral products

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

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802);
 - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 2821);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading No. 6801); mosaic cubes or the like (heading No. 6802); roofing, facing or damp course slates (heading No. 6803);
 - (f) Precious or semi-precious stones (heading No. 7102 or 7103);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 3824; optical elements of sodium chloride or of magnesium oxide (heading No. 9001);
 - (h) Billiard chinks (heading No. 9504); or
 - (ij) Writing or drawing chinks or tailors' chinks (heading No. 9609).
3. Any products classifiable in heading No. 2517 and any other heading of the Chapter are to be classified in heading No. 2517.
4. Heading No. 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 pottery.

		A	E
		%	%
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or		

		A	E
		%	%
	containing added anti-caking or free-flowing agents; sea water:		
2501.0001	– Common salt (rock salt, sea salt and table salt) in retail packings of 5 kg or less	0	
2501.0002	– Feeding salt	0	
2501.0009	– Other	0	
2502	2502.0000 Unroasted iron pyrites	0	
2503	2503.0000 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:		
2504	Natural graphite:		
2504.1000	– In powder or in flakes	0	
2504.9000	– Other	0	
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:		
2505.1000	– Silica sands and quartz sands	0	
2505.9000	– Other	0	
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:		
2506.1000	– Quartz	0	
	– Quartzite:		
2506.2100	-- Crude or roughly trimmed	0	
2506.2900	-- Other	0	
2507	2507.0000 Kaolin and other kaolinic clays, whether or not calcined	0	
2508	Other clays (not including expanded clays of heading No. 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:		
2508.1000	– Bentonite	0	
2508.2000	– Decolourising earths and fuller's earth	0	
2508.3000	– Fire-clay	0	
2508.4000	– Other clays	0	
2508.5000	– Andalusite, kyanite and sillimanite	0	
2508.6000	– Mullite	0	
2508.7000	– Chamotte or dinas earths	0	
2509	2509.0000 Chalk	0	
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
2510.1000	– Underground	0	

		A	E
		%	%
	2510.2000 – Ground	0	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816:		
	2511.1000 – Natural barium sulphate (barytes)	0	
	2511.2000 – Natural barium carbonate (witherite)	0	
2512	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:		
	2512.0001 – Kieselguhr	0	
	2512.0009 – Other	0	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
	– Pumice stone:		
	– – Crude or in irregular pieces, including crushed pumice (“bimskies”):		
	2513.1101 – – – Pumice for construction	0	
	2513.1102 – – – Pumice for washing	0	
	2513.1109 – – – Other	0	
	2513.1900 – – Other	0	
	2513.2000 – Emery, natural corundum, natural garnet and other natural abrasives	0	
2514	2514.0000 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	
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:		
	2515.1100 – – Crude or roughly trimmed	0	
	2515.1200 – – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	
	2515.2000 – Ecaussine and other calcareous monumental or building stone; alabaster	0	
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into		

		A	E
		%	%
	blocks or slabs of a rectangular (including square) shape:		
	– Granite:		
2516.1100	-- Crude or roughly trimmed	0	
2516.1200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	
	– Sandstone:		
2516.2100	-- Crude or roughly trimmed	0	
2516.2200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	
2516.9000	– Other monumental or building stone	0	
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 No. 2515 or 2516, whether or not heat-treated:		
	– 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:		
2517.1001	-- Gravel, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast	0	
2517.1002	-- Red lava gravel	0	
2517.1009	-- Other	0	
2517.2000	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	0	
2517.3000	– Tarred macadam	0	
	– Granules, chippings and powder, of stones of heading No. 2515 or 2516, whether or not heat-treated:		
2517.4100	-- Of marble	0	
	-- Other:		
2517.4901	--- Obsidian	0	
2517.4909	--- Other	0	
2518	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite):		
2518.1000	– Dolomite not calcined	0	

	A	E
	%	%
2518.2000 – Calcined dolomite	0	
2518.3000 – Agglomerated dolomite (including tarred dolomite)	0	
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:		
2519.1000 – Natural magnesium carbonate (magnesite)	0	
2519.9000 – Other	0	
2520		
Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:		
– Gypsum; anhydrite:		
2520.1001 – Gypsum, unworked, whether or not ground	0	
2520.1009 – Other	0	
– Plasters:		
2520.2001 – Plasters specially prepared for use in dentistry	0	
2520.2009 – Other	0	
2521		
Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement:		
2521.0001 – Lime fertiliser	0	
2521.0009 – Other	0	
2522		
Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825:		
2522.1000 – Quicklime	0	
2522.2000 – Slaked lime	0	
2522.3000 – Hydraulic lime	0	
2523		
Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:		
2523.1000 – Cement clinkers	0	
– Portland cement:		
2523.2100 – White cement, whether or not artificially coloured	0	
2523.2900 – Other	0	
2523.3000 – Aluminous cement	0	
2523.9000 – Other hydraulic cements	0	
2524		
2524.0000 Asbestos	0	
2525		
Mica, including splittings; mica waste:		
2525.1000 – Crude mica and mica rifted into sheets or splittings	0	
2525.2000 – Mica powder	0	
2525.3000 – Mica waste	0	

		A	E
		%	%
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:		
2526.1000	– Not crushed, not powdered	0	
2526.2000	– Crushed or powdered	0	
2527	2527.0000 Natural cryolite; natural chiolite	0	
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 H₃BO₃, calculated on the dry weight:		
2528.1000	– Natural sodium borates and concentrates thereof (whether or not calcined)	0	
2528.9000	– Other	0	
2529	Felspar; leucite; nepheline and nepheline syenite; fluorspar:		
2529.1000	– Felspar	0	
	– Fluorspar:		
2529.2100	-- Containing by weight 97 % or less of calcium fluoride	0	
2529.2200	-- Containing by weight more than 97 % of calcium fluoride	0	
2529.3000	– Leucite; nepheline and nepheline syenite	0	
2530	Mineral substances not elsewhere specified or included:		
	– Vermiculite, pearlite and chlorites, unexpanded:		
2530.1001	-- Natural pearlite, unworked or ground and sieved (assorted)	0	
2530.1009	-- Other	0	
2530.2000	– Kieserite, epsomite (natural magnesium sulphates)	0	
2530.4000	– Natural micaceous iron oxides	0	
2530.9000	– Other	0	

Chapter 26 Ores, slag and ash

Notes.

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No. 2517);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 2519);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 6806);
 - (e) 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 No. 7112); or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos. 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 No. 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 2620 applies only to 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.

		A	E
		%	%
2601	Iron ores and concentrates, including roasted iron pyrites:		
	– Iron ores and concentrates, other than roasted iron pyrites:		
	2601.1100 – Non-agglomerated	0	
	2601.1200 – Agglomerated	0	
	2601.2000 – Roasted iron pyrites	0	
2602	2602.0000 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	0	
2603	2603.0000 Copper ores and concentrates	0	
2604	2604.0000 Nickel ores and concentrates	0	
2605	2605.0000 Cobalt ores and concentrates	0	
2606	2606.0000 Aluminium ores and concentrates	0	
2607	2607.0000 Lead ores and concentrates	0	
2608	2608.0000 Zinc ores and concentrates	0	

			A	E
			%	%
2609	2609.0000	Tin ores and concentrates	0	
2610	2610.0000	Chromium ores and concentrates	0	
2611	2611.0000	Tungsten ores and concentrates	0	
2612		Uranium or thorium ores and concentrates:		
	2612.1000	– Uranium ores and concentrates	0	
	2612.2000	– Thorium ores and concentrates	0	
2613		Molybdenum ores and concentrates:		
	2613.1000	– Roasted	0	
	2613.9000	– Other	0	
2614	2614.0000	Titanium ores and concentrates	0	
2615		Niobium, tantalum, vanadium or zirconium ores and concentrates:		
	2615.1000	– Zirconium ores and concentrates	0	
	2615.9000	– Other	0	
2616		Precious metal ores and concentrates:		
	2616.1000	– Silver ores and concentrates	0	
	2616.9000	– Other	0	
2617		Other ores and concentrates:		
	2617.1000	– Antimony ores and concentrates	0	
	2617.9000	– Other	0	
2618	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	0	
2619	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	0	
2620		Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds:		
		– Containing mainly zinc:		
	2620.1100	-- Hard zinc spelter	0	
	2620.1900	-- Other	0	
	2620.2000	– Containing mainly lead	0	
	2620.3000	– Containing mainly copper	0	
	2620.4000	– Containing mainly aluminium	0	
	2620.5000	– Containing mainly vanadium	0	
	2620.9000	– Other	0	
2621	2621.0000	Other slag and ash, including seaweed ash (kelp)	0	

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 No. 2711;
 - (b) Medicaments of heading No. 3003 or 3004; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 3301, 3302 or 3805.
2. References in heading No. 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

Subheading Notes.

1. For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
2. For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylol", "naphthalene" and "phenols" apply to products which contain more than 50 % by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

		A	E
		%	%
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
	– Coal, whether or not pulverised, but not agglomerated:		
2701.1100	-- Anthracite	0	
2701.1200	-- Bituminous coal	0	
2701.1900	-- Other coal	0	
2701.2000	– Briquettes, ovoids and similar solid fuels manufactured from coal	0	
2702	Lignite, whether or not agglomerated, excluding jet:		
2702.1000	– Lignite, whether or not pulverised, but not agglomerated	0	
2702.2000	– Agglomerated lignite	0	

		A	E
		%	%
2703	2703.0000	Peat (including peat litter), whether or not agglomerated	0
2704	2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	0
2705	2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	0
2706	2706.0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	0
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:	
	2707.1000	– Benzole	0
	2707.2000	– Toluole	0
	2707.3000	– Xylole	0
	2707.4000	– Naphthalene	0
	2707.5000	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	0
	2707.6000	– Phenols	0
		– Other:	
	2707.9100	– Creosote oils	0
	2707.9900	– Other	0
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars:	
	2708.1000	– Pitch	0
	2708.2000	– Pitch coke	0
2709	2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	0
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:	
		– Motor spirit, including aviation spirit:	
	2710.0011	– Aviation spirit	0
		– Other:	
	2710.0012	– Without lead	0
	2710.0019	– Other	0

	A	E
	%	%
2710.0020 – Spirit type jet fuel	0	
– Other light oils and preparations:		
2710.0031 -- White spirit	0	
2710.0039 -- Other	0	
– Kerosene, including kerosene type jet fuel:		
2710.0041 -- Kerosene refined as fuel for lamps	0	
2710.0042 -- Jet fuel	0	
2710.0049 -- Other	0	
2710.0050 – Other medium oils and preparations	0	
2710.0060 – Gas oils	0	
2710.0070 – Fuel oils	0	
– Lubricating oils, other heavy oils and preparations:		
2710.0081 -- Lubricating oils and greases	0	
2710.0082 -- Anti-rust preparations and the like	5	0
2710.0089 -- Other	0	
2711 Petroleum gases and other gaseous hydrocarbons:		
– Liquefied:		
2711.1100 -- Natural gas	0	
– Propane:		
2711.1201 ---- In containers of 1 kg or more	0	
2711.1209 ---- Other	0	
– Butanes:		
2711.1301 ---- In containers of 1 kg or more	0	
2711.1309 ---- Other	0	
2711.1400 -- Ethylene, propylene, butylene and butadiene	0	
2711.1900 -- Other	0	
– In gaseous state:		
2711.2100 -- Natural gas	0	
2711.2900 -- Other	0	
2712 Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:		
2712.1000 – Petroleum jelly	0	
2712.2000 – Paraffin wax containing by weight less than 0.75 % of oil	0	
2712.9000 – Other	0	
2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:		
– Petroleum coke:		
2713.1100 -- Not calcined	0	
2713.1200 -- Calcined	0	

		A	E
		%	%
	2713.2000 – Petroleum bitumen	0	
	2713.9000 – Other residues of petroleum oils or of oils obtained from bituminous minerals	0	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:		
	2714.1000 – Bituminous or oil shale and tar sands	0	
	2714.9000 – Other	0	
2715	2715.0000 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	0	
2716	2716.0000 Electrical energy	0	

Section VI

Products of the chemical or allied industries

Notes.

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 2844 or 2845 are to be classified in those headings and in no other heading of the Nomenclature.
- (b) Subject to paragraph (a) above, goods answering to a description in heading No. 2843 or 2846 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 No. 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 the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

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 sulphonylates, stabilised with organic substances (heading No. 2831), carbonates and peroxocarbonates of inorganic bases (heading No. 2836),

cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 2837), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 2838), organic products included in headings Nos. 2843 to 2846 and carbides (heading No. 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 No. 2811);
 - (b) Halide oxides of carbon (heading No. 2812);
 - (c) Carbon disulphide (heading No. 2813);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842);
 - (e) Hydrogen peroxide, solidified with urea (heading No. 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 2851) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 3206;
 - (e) Artificial graphite (heading No. 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813; ink removers put up in packings for retail sale, of heading No. 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 No. 3824;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 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 No. 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 No. 2811.
 5. Headings Nos. 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 No. 2842.
 6. Heading No. 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 μ Ci/g);

- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 2844 and 2845, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No. 2848 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 3818.

		A	E
		%	%
I. - Chemical elements			
2801	Fluorine, chlorine, bromine and iodine:		
	2801.1000 – Chlorine	0	
	2801.2000 – Iodine	0	
	2801.3000 – Fluorine; bromine	0	
2802	2802.0000 Sulphur, sublimed or precipitated; colloidal sulphur	0	
2803	2803.0000 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	0	
2804	Hydrogen, rare gases and other non-metals:		
	2804.1000 – Hydrogen	0	
	– Rare gases:		
	2804.2100 -- Argon	0	
	2804.2900 -- Other	0	
	2804.3000 – Nitrogen	0	
	2804.4000 – Oxygen	0	
	2804.5000 – Boron; tellurium	0	
	– Silicon:		
	2804.6100 -- Containing by weight not less than 99.99 % of silicon	0	
	2804.6900 -- Other	0	
	2804.7000 – Phosphorus	0	
	2804.8000 – Arsenic	0	
	2804.9000 – Selenium	0	

		A	E
		%	%
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:		
	– Alkali metals:		
2805.1100	-- Sodium	0	
2805.1900	-- Other	0	
	– Alkaline-earth metals:		
2805.2100	-- Calcium	0	
2805.2200	-- Strontium and barium	0	
2805.3000	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	
2805.4000	– Mercury	0	
II. - Inorganic acids and inorganic oxygen compounds of non-metals			
2806	Hydrogen chloride (hydrochloric acid); chloro-sulphuric acid:		
2806.1000	– Hydrogen chloride (hydrochloric acid)	0	
2806.2000	– Chlorosulphuric acid	0	
2807	2807.0000 Sulphuric acid; oleum	0	
2808	2808.0000 Nitric acid; sulphonitric acids	0	
2809	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids:		
2809.1000	– Diphosphorus pentaoxide	0	
2809.2000	– Phosphoric acid and polyphosphoric acids	0	
2810	2810.0000 Oxides of boron; boric acids	0	
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:		
	– Other inorganic acids:		
2811.1100	-- Hydrogen fluoride (hydrofluoric acid)	0	
2811.1900	-- Other	0	
	– Other inorganic oxygen compounds of non-metals:		
2811.2100	-- Carbon dioxide	0	
2811.2200	-- Silicon dioxide	0	
2811.2300	-- Sulphur dioxide	0	
2811.2900	-- Other	0	

		A	E
		%	%
III. - Halogen or sulphur compounds of non-metals			
2812	Halides and halide oxides of non-metals:		
	2812.1000 – Chlorides and chloride oxides	0	
	2812.9000 – Other	0	
2813	Sulphides of non-metals; commercial phosphorus tri-sulphide:		
	2813.1000 – Carbon disulphide	0	
	2813.9000 – Other	0	
IV. - Inorganic bases and oxides, hydroxides and peroxides of metals			
2814	Ammonia, anhydrous or in aqueous solution:		
	2814.1000 – Anhydrous ammonia	0	
	2814.2000 – Ammonia in aqueous solution	0	
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
	– Sodium hydroxide (caustic soda):		
	2815.1100 – – Solid	0	
	2815.1200 – – In aqueous solution (soda lye or liquid soda)	0	
	2815.2000 – Potassium hydroxide (caustic potash)	0	
	2815.3000 – Peroxides of sodium or potassium	0	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
	2816.1000 – Hydroxide and peroxide of magnesium	0	
	2816.2000 – Oxide, hydroxide and peroxide of strontium	0	
	2816.3000 – Oxide, hydroxide and peroxide of barium	0	
2817	2817.0000 Zinc oxide; zinc peroxide	0	
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:		
	2818.1000 – Artificial corundum, whether or not chemically defined	0	
	2818.2000 – Aluminium oxide, other than artificial corundum	0	
	2818.3000 – Aluminium hydroxide	0	
2819	Chromium oxides and hydroxides:		
	2819.1000 – Chromium trioxide	0	
	2819.9000 – Other	0	
2820	Manganese oxides:		

		A	E
		%	%
	2820.1000 – Manganese dioxide	0	
	2820.9000 – Other	0	
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃:		
	2821.1000 – Iron oxides and hydroxides	0	
	2821.2000 – Earth colours	0	
2822	2822.0000 Cobalt oxides and hydroxides; commercial cobalt oxides	0	
2823	2823.0000 Titanium oxides	0	
2824	Lead oxides; red lead and orange lead:		
	2824.1000 – Lead monoxide (litharge, massicot)	0	
	2824.2000 – Red lead and orange lead	0	
	2824.9000 – Other	0	
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:		
	2825.1000 – Hydrazine and hydroxylamine and their inorganic salts	0	
	2825.2000 – Lithium oxide and hydroxide	0	
	2825.3000 – Vanadium oxides and hydroxides	0	
	2825.4000 – Nickel oxides and hydroxides	0	
	2825.5000 – Copper oxides and hydroxides	0	
	2825.6000 – Germanium oxides and zirconium dioxide	0	
	2825.7000 – Molybdenum oxides and hydroxides	0	
	2825.8000 – Antimony oxides	0	
	2825.9000 – Other	0	
V. - Salts and peroxy salts, of inorganic acids and metals			
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:		
	– Fluorides:		
	2826.1100 – Of ammonium or of sodium	0	
	2826.1200 – Of aluminium	0	
	2826.1900 – Other	0	
	2826.2000 – Fluorosilicates of sodium or of potassium	0	
	2826.3000 – Sodium hexafluoroaluminate (synthetic cryolite)	0	
	2826.9000 – Other	0	
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:		

	A	E
	%	%
2827.1000 – Ammonium chloride	0	
2827.2000 – Calcium chloride	0	
– Other chlorides:		
2827.3100 -- Of magnesium	0	
2827.3200 -- Of aluminium	0	
2827.3300 -- Of iron	0	
2827.3400 -- Of cobalt	0	
2827.3500 -- Of nickel	0	
2827.3600 -- Of zinc	0	
2827.3800 -- Of barium	0	
2827.3900 -- Other	0	
– Chloride oxides and chloride hydroxides:		
2827.4100 -- Of copper	0	
2827.4900 -- Other	0	
– Bromides and bromide oxides:		
2827.5100 -- Bromides of sodium or of potassium	0	
2827.5900 -- Other	0	
2827.6000 – Iodides and iodide oxides	0	
2828 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:		
2828.1000 – Commercial calcium hypochlorite and other calcium hypochlorites	0	
2828.9000 – Other	0	
2829 Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
– Chlorates:		
2829.1100 -- Of sodium	0	
2829.1900 -- Other	0	
2829.9000 – Other	0	
2830 Sulphides; polysulphides:		
2830.1000 – Sodium sulphides	0	
2830.2000 – Zinc sulphide	0	
2830.3000 – Cadmium sulphide	0	
2830.9000 – Other	0	
2831 Dithionites and sulphonylates:		
2831.1000 – Of sodium	0	
2831.9000 – Other	0	
2832 Sulphites; thiosulphates:		
2832.1000 – Sodium sulphites	0	
2832.2000 – Other sulphites	0	
2832.3000 – Thiosulphates	0	
2833 Sulphates; alums; peroxosulphates (persulphates):		
– Sodium sulphates:		

	A	E
	%	%
2833.1100 -- Disodium sulphate	0	
2833.1900 -- Other	0	
-- Other sulphates:		
2833.2100 -- Of magnesium	0	
2833.2200 -- Of aluminium	0	
2833.2300 -- Of chromium	0	
2833.2400 -- Of nickel	0	
2833.2500 -- Of copper	0	
2833.2600 -- Of zinc	0	
2833.2700 -- Of barium	0	
2833.2900 -- Other	0	
2833.3000 -- Alums	0	
2833.4000 -- Peroxosulphates (persulphates)	0	
2834 Nitrites; nitrates:		
2834.1000 -- Nitrites	0	
-- Nitrates:		
2834.2100 -- Of potassium	0	
2834.2200 -- Of bismuth	0	
2834.2900 -- Other	0	
2835 Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:		
2835.1000 -- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	
-- Phosphates:		
2835.2200 -- Of mono- or disodium	0	
2835.2300 -- Of trisodium	0	
2835.2400 -- Of potassium	0	
2835.2500 -- Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	
2835.2600 -- Other phosphates of calcium	0	
2835.2900 -- Other	0	
-- Polyphosphates:		
2835.3100 -- Sodium triphosphate (sodium tripolyphosphate)	0	
2835.3900 -- Other	0	
2836 Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:		
-- Commercial ammonium carbonate and other ammonium carbonates:		
2836.1001 -- Ammonium carbonate, in retail packings of 1 kg or less	0	
2836.1009 -- Other	0	
2836.2000 -- Disodium carbonate	0	
-- Sodium hydrogencarbonate (sodium bicarbonate):		

	A	E
	%	%
2836.3001 -- In retail packings of 1 kg or less	0	
2836.3009 -- Other	0	
-- Potassium carbonates:		
2836.4001 -- In retail packings of 1 kg or less	0	
2836.4009 -- Other	0	
2836.5000 -- Calcium carbonate	0	
2836.6000 -- Barium carbonate	0	
2836.7000 -- Lead carbonate	0	
-- Other:		
2836.9100 -- Lithium carbonates	0	
2836.9200 -- Strontium carbonate	0	
-- Other:		
2836.9901 ---- Bismuth carbonate	0	
2836.9902 ---- In retail packings of 1 kg or less	0	
2836.9909 ---- Other	0	
2837 Cyanides, cyanide oxides and complex cyanides:		
-- Cyanides and cyanide oxides:		
2837.1100 -- Of sodium	0	
2837.1900 -- Other	0	
2837.2000 -- Complex cyanides	0	
2838 2838.0000 Fulminates, cyanates and thiocyanates	0	
2839 Silicates; commercial alkali metal silicates:		
-- Of sodium:		
2839.1100 -- Sodium metasilicates	0	
2839.1900 -- Other	0	
2839.2000 -- Of potassium	0	
2839.9000 -- Other	0	
2840 Borates; peroxoborates (perborates):		
-- Disodium tetraborate (refined borax):		
2840.1100 -- Anhydrous	0	
2840.1900 -- Other	0	
2840.2000 -- Other borates	0	
2840.3000 -- Peroxoborates (perborates)	0	
2841 Salts of oxometallic or peroxometallic acids:		
2841.1000 -- Aluminates	0	
2841.2000 -- Chromates of zinc or of lead	0	
2841.3000 -- Sodium dichromate	0	
2841.4000 -- Potassium dichromate	0	
2841.5000 -- Other chromates and dichromates; peroxochromates	0	
-- Manganites, manganates and permanganates:		
2841.6100 -- Potassium permanganate	0	
2841.6900 -- Other	0	
2841.7000 -- Molybdates	0	

	A	E
	%	%
2841.8000 – Tungstates (wolframates)	0	
2841.9000 – Other	0	
2842 Other salts of inorganic acids or peroxyacids, excluding azides:		
2842.1000 – Double or complex silicates	0	
2842.9000 – Other	0	
VI. - Miscellaneous		
2843 Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:		
2843.1000 – Colloidal precious metals	0	
– Silver compounds:		
2843.2100 -- Silver nitrate	0	
2843.2900 -- Other	0	
2843.3000 – Gold compounds	0	
2843.9000 – Other compounds; amalgams	0	
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:		
2844.1000 – Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	
2844.2000 – Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0	
2844.3000 – Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0	
2844.4000 – Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues..	0	
2844.5000 – Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	

		A	E
		%	%
2845	Isotopes other than those of heading No. 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:		
	2845.1000 – Heavy water (deuterium oxide)	0	
	2845.9000 – Other	0	
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:		
	2846.1000 – Cerium compounds	0	
	2846.9000 – Other	0	
2847	2847.0000 Hydrogen peroxide, whether or not solidified with urea	0	
2848	8248.0000 Phosphides, whether or not chemically defined, excluding ferrophosphorus	0	
2849	Carbides, whether or not chemically defined:		
	2849.1000 – Of calcium	0	
	2849.2000 – Of silicon	0	
	2849.9000 – Other	0	
2850	2850.0000 Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 2849	0	
2851	2851.0000 Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	0	

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 Nos. 2936 to 2939 or the sugar ethers and sugar esters, and their salts, of heading No. 2940, or the products of heading No. 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 added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading No. 1504 or crude glycerol of heading No. 1520;
 - (b) Ethyl alcohol (heading No. 2207 or 2208);
 - (c) Methane or propane (heading No. 2711);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading No. 3102 or 3105);
 - (f) Colouring matter of vegetable or animal origin (heading No. 3203), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 3212);
 - (g) Enzymes (heading No. 3507);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No. 3606);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813; ink removers put up in packings for retail sale, of heading No. 3824; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 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 Nos. 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 No. 2929.

For the purposes of headings Nos. 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings Nos. 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 No. 2942, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 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.
 - (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 2905).
 - (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings Nos. 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, mercury or lead) directly linked to carbon atoms.

Heading No. 2930 (organo-sulphur compounds) and heading No. 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 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.

Subheading 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 subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

		A	E
		%	%
I. - Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2901	Acyclic hydrocarbons:		
2901.1000	– Saturated	0	
	– Unsaturated:		
2901.2100	-- Ethylene	0	
2901.2200	-- Propene (propylene)	0	
2901.2300	-- Butene (butylene) and isomers thereof	0	
2901.2400	-- Buta-1,3-diene and isoprene	0	
	-- Other:		
2901.2901	---- Acetylene	0	
2901.2909	---- Other	0	
2902	Cyclic hydrocarbons:		
	– Cyclanes, cyclenes and cycloterpenes:		
2902.1100	-- Cyclohexane	0	
2902.1900	-- Other	0	
2902.2000	– Benzene	0	
2902.3000	– Toluene	0	
	– Xylenes:		
2902.4100	-- <i>o</i> -Xylene	0	
2902.4200	-- <i>m</i> -Xylene	0	
2902.4300	-- <i>p</i> -Xylene	0	
2902.4400	-- Mixed xylene isomers	0	
2902.5000	– Styrene	0	
2902.6000	– Ethylbenzene	0	
2902.7000	– Cumene	0	
2902.9000	– Other	0	
2903	Halogenated derivatives of hydrocarbons:		
	– Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.1100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	
2903.1200	-- Dichloromethane (methylene chloride)	0	
2903.1300	-- Chloroform (trichloromethane)	0	
2903.1400	-- Carbon tetrachloride	0	

	A	E
	%	%
2903.1500 -- 1,2-Dichloroethane (ethylene dichloride)	0	
2903.1600 -- 1,2-Dichloropropane (propylene dichloride) and di- chlorobutanes	0	
-- Other:		
2903.1901 ---- 1,1,1-Trichloroethane	0	
2903.1909 ---- Other	0	
– Unsaturated chlorinated derivatives of acyclic hydro- carbons:		
2903.2100 -- Vinyl chloride (chloroethylene)	0	
2903.2200 -- Trichloroethylene	0	
2903.2300 -- Tetrachloroethylene (perchloroethylene)	0	
2903.2900 -- Other	0	
2903.3000 – Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	0	
– Halogenated derivatives of acyclic hydrocarbons con- taining two or more different halogens:		
2903.4100 -- Trichlorofluoromethane	0	
2903.4200 -- Dichlorodifluoromethane	0	
2903.4300 -- Trichlorotrifluoroethanes	0	
2903.4400 -- Dichlorotetrafluoroethanes and chloropentafluoro- ethane.....	0	
-- Other derivatives perhalogenated only with fluorine and chlorine:		
2903.4510 ---- Chlorotrifluoromethane	0	
2903.4520 ---- Pentachlorofluoroethane	0	
2903.4530 ---- Tetrachlorodifluoropropanes	0	
2903.4540 ---- Heptachlorodifluoropropanes	0	
2903.4550 ---- Hexachlorodifluoropropanes	0	
2903.4560 ---- Pentachlorotrifluoropropanes	0	
2903.4570 ---- Tetrachlorotetrafluoropropanes	0	
2903.4580 ---- Trichloropentafluoropropanes	0	
2903.4591 ---- Dichlorohexafluoropropanes	0	
2903.4599 ---- Chloroheptafluoropropanes	0	
2903.4600 -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoro- ethanes	0	
2903.4700 -- Other perhalogenated derivatives	0	
-- Other:		
2903.4910 ---- Bromochloromethane	0	
2903.4990 ---- Other	0	
– Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.5100 -- 1,2,3,4,5,6-Hexachlorocyclohexane	0	
2903.5900 -- Other	0	

		A	E
		%	%
– Halogenated derivatives of aromatic hydrocarbons:			
2903.6100	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	0	
2903.6200	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl) ethane)	0	
2903.6900	-- Other	0	
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:		
2904.1000	– Derivatives containing only sulpho groups, their salts and ethyl esters	0	
2904.2000	– Derivatives containing only nitro or only nitroso groups	0	
2904.9000	– Other	0	
II. - Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
– Saturated monohydric alcohols:			
2905.1100	-- Methanol (methyl alcohol)	0	
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	
2905.1300	-- Butan-1-ol (<i>n</i> -butyl alcohol)	0	
2905.1400	-- Other butanols	0	
2905.1500	-- Pentanol (amyl alcohol) and isomers thereof	0	
2905.1600	-- Octanol (octyl alcohol) and isomers thereof	0	
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	
2905.1900	-- Other	0	
– Unsaturated monohydric alcohols:			
2905.2200	-- Acyclic terpene alcohols	0	
2905.2900	-- Other	0	
– Diols:			
2905.3100	-- Ethylene glycol (ethanediol)	0	
2905.3200	-- Propylene glycol (propane-1,2-diol)	0	
2905.3900	-- Other	0	
– Other polyhydric alcohols:			
2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	
2905.4200	-- Pentaerythritol	0	
2905.4300	-- Mannitol	0	
2905.4400	-- D-glucitol (sorbitol)	0	
2905.4500	-- Glycerol	0	

		A	E
		%	%
2905.4900	-- Other	0	
2905.5000	-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	0	
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	– Cyclanic, cyclenic or cycloterpenic:		
2906.1100	-- Menthol	0	
2906.1200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	
2906.1300	-- Sterols and inositols	0	
2906.1400	-- Terpeneols	0	
2906.1900	-- Other	0	
	– Aromatic:		
2906.2100	-- Benzyl alcohol	0	
2906.2900	-- Other	0	
III. - Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2907	Phenols; phenol-alcohols:		
	– Monophenols:		
2907.1100	-- Phenol (hydroxybenzene) and its salts	0	
2907.1200	-- Cresols and their salts	0	
2907.1300	-- Octylphenol, nonylphenol and their isomers; salts thereof	0	
2907.1400	-- Xylenols and their salts	0	
2907.1500	-- Naphthols and their salts.....	0	
2907.1900	-- Other	0	
	– Polyphenols:		
2907.2100	-- Resorcinol and its salts	0	
2907.2200	-- Hydroquinone (quinol) and its salts	0	
2907.2300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	
2907.2900	-- Other	0	
2907.3000	-- Phenol-alcohols	0	
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
2908.1000	-- Derivatives containing only halogen substituents and their salts	0	
2908.2000	-- Derivatives containing only sulpho groups, their salts and esters	0	
2908.9000	-- Other	0	

		A	E
		%	%
IV. - Ethers, alcohol peroxides, ether peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.1100	-- Diethyl ether	0	
2909.1900	-- Other	0	
2909.2000	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	
2909.3000	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	
	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.4100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	0	
2909.4200	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	0	
2909.4300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0	
2909.4400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0	
2909.4900	-- Other	0	
2909.5000	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives .	0	
2909.6000	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2910.1000	– Oxirane (ethylene oxide)	0	
2910.2000	– Methyloxirane (propylene oxide)	0	
2910.3000	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	
2910.9000	– Other	0	

		A	E
		%	%
2911	2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
		0	

V. - Aldehyde-function compounds

2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:		
	– Acyclic aldehydes without other oxygen function:		
	2912.1100	-- Methanal (formaldehyde)	0
	2912.1200	-- Ethanal (acetaldehyde)	0
	2912.1300	-- Butanal (butyraldehyde, normal isomer)	0
	2912.1900	-- Other	0
	– Cyclic aldehydes without other oxygen function:		
	2912.2100	-- Benzaldehyde	0
	2912.2900	-- Other	0
	2912.3000	– Aldehyde-alcohols	0
	– Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
	2912.4100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0
	2912.4200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0
	2912.4900	-- Other	0
	2912.5000	– Cyclic polymers of aldehydes	0
	2912.6000	– Paraformaldehyde	0
2913	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912	
		0	

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:		
	2914.1100	-- Acetone	0
	2914.1200	-- Butanone (methyl ethyl ketone)	0
	2914.1300	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0
	2914.1900	-- Other	0
	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
	2914.2100	-- Camphor	0
	2914.2200	-- Cyclohexanone and methylcyclohexanones	0

	A	E
	%	%
2914.2300 -- Ionones and methylionones	0	
2914.2900 -- Other	0	
-- Aromatic ketones without other oxygen function:		
2914.3100 -- Phenylacetone (1-phenylpropan-2-one).....	0	
2914.3900 -- Other	0	
2914.4000 -- Ketone-alcohols and ketone-aldehydes	0	
2914.5000 -- Ketone-phenols and ketones with other oxygen function	0	
-- Quinones:		
2914.6100 -- Anthraquinone	0	
2914.6900 -- Other	0	
2914.7000 -- Halogenated, sulphonated, nitrated or nitrosated deriv- atives	0	

**VII. - Carboxylic acids and their anhydrides, halides,
peroxides and peroxyacids and their halogenated,
sulphonated, nitrated or nitrosated derivatives**

2915

**Saturated acyclic monocarboxylic acids and their an-
hydrides, halides, peroxides and peroxyacids; their
halogenated, sulphonated, nitrated or nitrosated de-
rivatives:**

-- Formic acid, its salts and esters:		
2915.1100 -- Formic acid	0	
2915.1200 -- Salts of formic acid	0	
2915.1300 -- Esters of formic acid	0	
-- Acetic acid and its salts; acetic anhydride:		
2915.2100 -- Acetic acid	0	
2915.2200 -- Sodium acetate	0	
2915.2300 -- Cobalt acetates	0	
2915.2400 -- Acetic anhydride	0	
2915.2900 -- Other	0	
-- Esters of acetic acid:		
2915.3100 -- Ethyl acetate	0	
2915.3200 -- Vinyl acetate	0	
2915.3300 -- <i>n</i> -Butyl acetate	0	
2915.3400 -- Isobutyl acetate	0	
2915.3500 -- 2-Ethoxyethyl acetate	0	
2915.3900 -- Other	0	
2915.4000 -- Mono-, di- or trichloroacetic acids, their salts and esters	0	
2915.5000 -- Propionic acid, its salts and esters	0	
2915.6000 -- Butyric acids, valeric acids, their salts and esters	0	
2915.7000 -- Palmitic acid, stearic acid, their salts and esters	0	
2915.9000 -- Other	0	

		A	E
		%	%
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 and their derivatives:		
2916.1100	-- Acrylic acid and its salts	0	
2916.1200	-- Esters of acrylic acid	0	
2916.1300	-- Methacrylic acid and its salts	0	
2916.1400	-- Esters of methacrylic acid	0	
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	0	
2916.1900	-- Other	0	
2916.2000	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	
	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.3100	-- Benzoic acid, its salts and esters	0	
2916.3200	-- Benzoyl peroxide and benzoyl chloride	0	
2916.3400	-- Phenylacetic acid and its salts	0	
2916.3500	-- Esters of phenylacetic acid	0	
2916.3900	-- Other	0	
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:		
2917.1100	-- Oxalic acid, its salts and esters	0	
2917.1200	-- Adipic acid, its salts and esters	0	
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	0	
2917.1400	-- Maleic anhydride	0	
2917.1900	-- Other	0	
2917.2000	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.3100	-- Dibutyl orthophthalates	0	
2917.3200	-- Dioctyl orthophthalates	0	
2917.3300	-- Dinonyl or didecyl orthophthalates	0	
2917.3400	-- Other esters of orthophthalic acid	0	
2917.3500	-- Phthalic anhydride	0	
2917.3600	-- Terephthalic acid and its salts	0	

		A	E
		%	%
	2917.3700 -- Dimethyl terephthalate	0	
	2917.3900 -- Other	0	
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:		
	2918.1100 -- Lactic acid, its salts and esters	0	
	2918.1200 -- Tartaric acid	0	
	2918.1300 -- Salts and esters of tartaric acid	0	
	2918.1400 -- Citric acid	0	
	2918.1500 -- Salts and esters of citric acid	0	
	2918.1600 -- Gluconic acid, its salts and esters	0	
	2918.1700 -- Phenylglycolic acid (mandelic acid), its salts and esters	0	
	2918.1900 -- Other	0	
	– Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2918.2100 -- Salicylic acid and its salts	0	
	2918.2200 -- O-Acetylsalicylic acid, its salts and esters	0	
	2918.2300 -- Other esters of salicylic acid and their salts	0	
	2918.2900 -- Other	0	
	2918.3000 – Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	
	2918.9000 – Other	0	
VIII. - Esters of inorganic acids and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2919	2919.0000 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	0	
2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2920.1000 – Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	0	
	2920.9000 – Other	0	

		A	E
		%	%
IX. - Nitrogen-function compounds			
2921	Amine-function compounds:		
	– Acyclic monoamines and their derivatives; salts thereof:		
2921.1100	-- Methylamine, di- or trimethylamine and their salts	0	
2921.1200	-- Diethylamine and its salts	0	
2921.1900	-- Other	0	
	– Acyclic polyamines and their derivatives; salts thereof:		
2921.2100	-- Ethylenediamine and its salts	0	
2921.2200	-- Hexamethylenediamine and its salts	0	
2921.2900	-- Other	0	
2921.3000	– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	
	– Aromatic monoamines and their derivatives; salts thereof:		
2921.4100	-- Aniline and its salts	0	
2921.4200	-- Aniline derivatives and their salts	0	
2921.4300	-- Toluidines and their derivatives; salts thereof	0	
2921.4400	-- Diphenylamine and its derivatives; salts thereof	0	
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	
2921.4900	-- Other	0	
	– Aromatic polyamines and their derivatives; salts thereof:		
2921.5100	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0	
2921.5900	-- Other	0	
2922	Oxygen-function amino-compounds:		
	– Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922.1100	-- Monoethanolamine and its salts	0	
2922.1200	-- Diethanolamine and its salts	0	
2922.1300	-- Triethanolamine and its salts	0	
2922.1900	-- Other	0	
	– Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	0	
2922.2200	-- Anisidines, dianisidines, phenetidines, and their salts	0	

	A	E
	%	%
2922.2900 -- Other	0	
2922.3000 – Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	0	
– Amino-acids and their esters, other than those con- taining more than one kind of oxygen function; salts thereof:		
2922.4100 -- Lysine and its esters; salts thereof	0	
– Glutamic acid and its salts:		
2922.4201 ---- For food preparations, in retail packings of 1 kg or less	0	
2922.4209 ---- Other	0	
2922.4300 -- Anthranilic acid and its salts	0	
– Other:		
2922.4910 ---- Glycine	0	
2922.4930 ---- 4-aminobenzoic acid p-aminobenzoic acid) and its salts and esters	0	
2922.4990 ---- Other	0	
2922.5000 – Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	0	
2923 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:		
2923.1000 – Choline and its salts	0	
2923.2000 – Lecithins and other phosphoaminolipids	0	
2923.9000 – Other	0	
2924 Carboxamide-function compounds; amide-function compounds of carbonic acid:		
2924.1000 – Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	0	
– Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.2100 -- Ureines and their derivatives; salts thereof	0	
2924.2200 -- 2-Acetamidobenzoic acid	0	
– Other:		
2924.2910 ---- Lidocaine	0	
2924.2930 ---- Paracetamol	0	
2924.2950 ---- 2-Acetamidobenzoic acid (<i>N</i> -acetylanthranilic acid) and its salts	0	
2924.2980 ---- Other	0	
2925 Carboxyimide-function compounds (including saccha- rin and its salts) and imine-function compounds:		
– Imides and their derivatives; salts thereof:		
– Saccharin and its salts:		
2925.1101 ---- In retail packings of 1 kg or less	0	

		A	E
		%	%
	2925.1109 --- Other	0	
	2925.1900 -- Other	0	
	2925.2000 - Imines and their derivatives; salts thereof	0	
2926	Nitrile-function compounds:		
	2926.1000 - Acrylonitrile	0	
	2926.2000 - 1-Cyanoguanidine (dicyandiamide)	0	
	2926.9000 - Other	0	
2927	2927.0000 Diazo-, azo- or azoxy-compounds	0	
2928	2928.0000 Organic derivatives of hydrazine or of hydroxylamine .	0	
2929	Compounds with other nitrogen function:		
	2929.1000 - Isocyanates	0	
	2929.9000 - Other	0	
X. - Organo-inorganic compounds, heterocyclic compounds, nucleic acids and their salts, and sulphonamides			
2930	Organo-sulphur compounds:		
	2930.1000 - Dithiocarbonates (xanthates)	0	
	2930.2000 - Thiocarbamates and dithiocarbamates	0	
	2930.3000 - Thiuram mono-, di- or tetrasulphides	0	
	2930.4000 - Methionine	0	
	2930.9000 - Other	0	
2931	2931.0000 Other organo-inorganic compounds	0	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
	2932.1100 -- Tetrahydrofuran	0	
	2932.1200 -- 2-Furaldehyde (furfuraldehyde)	0	
	2932.1300 -- Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	
	2932.1900 -- Other	0	
	- Lactones:		
	2932.2100 -- Coumarin, methylcoumarins and ethylcoumarins	0	
	2932.2900 -- Other lactones	0	
	- Other:		
	2932.9100 -- Isosafrole	0	
	2932.9200 -- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	
	2932.9300 -- Piperonal	0	
	2932.9400 -- Safrole	0	
	-- Other:		
	2932.9910 --- Benzofuran (coumarone)	0	

	A	E
	%	%
2932.9930 --- Internal ethers	0	
2932.9950 --- Epoxides with a four-membered ring	0	
--- Other cyclic acetals and internal hemiacetals, whether or not with other oxygen functions and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2932.9971 ----- 3,4-Methylenedioxyfenpropane-2-on	0	
2932.9979 ----- Other	0	
2932.9990 --- Other	0	
2933 Heterocyclic compounds with nitrogen hetero-atom(s) only:		
– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.1100 -- Phenazone (antipyrin) and its derivatives	0	
2933.1900 -- Other	0	
– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.2100 -- Hydantoin and its derivatives	0	
2933.2900 -- Other	0	
– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.3100 -- Pyridine and its salts	0	
2933.3200 -- Piperidine and its salts	0	
--- Other:		
2933.3910 ---- Iproniazid; ketobemidone hydrochloride; pyrido- stigmine bromide	0	
2933.3980 ---- Other	0	
2933.3990 -- Other	0	
2933.4000 – Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	0	
– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.5100 -- Malonylurea (barbituric acid) and its derivatives; salts thereof	0	
2933.5900 -- Other	0	
– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.6100 -- Melamine	0	
2933.6900 -- Other	0	
– Lactams:		
2933.7100 -- 6-Hexanelactam (epsilon-caprolactam)	0	
2933.7900 -- Other lactams	0	
2933.9000 – Other	0	

		A	E
		%	%
2934	Nucleic acids and their salts; other heterocyclic compounds:		
2934.1000	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	
2934.2000	– Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	
2934.3000	– Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	
2934.9000	– Other	0	
2935	2935.0000 Sulphonamides	0	

XI. - Provitamins, vitamins and hormones

2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:		
2936.1000	– Provitamins, unmixed	0	
	– Vitamins and their derivatives, unmixed:		
2936.2100	-- Vitamins A and their derivatives	0	
2936.2200	-- Vitamin B ₁ and its derivatives	0	
2936.2300	-- Vitamin B ₂ and its derivatives	0	
2936.2400	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	0	
2936.2500	-- Vitamin B ₆ and its derivatives	0	
2936.2600	-- Vitamin B ₁₂ and its derivatives	0	
2936.2700	-- Vitamin C and its derivatives	0	
2936.2800	-- Vitamin E and its derivatives	0	
2936.2900	-- Other vitamins and their derivatives	0	
2936.9000	– Other, including natural concentrates	0	
2937	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:		
2937.1000	– Pituitary (anterior) or similar hormones, and their derivatives	0	
	– Adrenal cortical hormones and their derivatives:		
2937.2100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	
2937.2200	-- Halogenated derivatives of adrenal cortical hormones	0	
2937.2900	-- Other	0	

		A	E
		%	%
	– Other hormones and their derivatives; other steroids used primarily as hormones:		
2937.9100	-- Insulin and its salts	0	
2937.9200	-- Oestrogens and progestogens	0	
2937.9900	-- Other	0	
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:		
2938.1000	– Rutoside (rutin) and its derivatives	0	
2938.9000	– Other	0	
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
2939.1000	– Alkaloids of opium and their derivatives; salts thereof ..	0	
	– Alkaloids of cinchona and their derivatives; salts thereof:		
2939.2100	-- Quinine and its salts	0	
2939.2900	-- Other	0	
2939.3000	– Caffeine and its salts	0	
	– Ephedrines and their salts:		
2939.4100	-- Ephedrine and its salts	0	
2939.4200	-- Pseudoephedrine (INN) and its salts	0	
2939.4900	-- Other	0	
2939.5000	– Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	0	
	– Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.6100	-- Ergometrine (INN) and its salts	0	
2939.6200	-- Ergotamine (INN) and its salts	0	
2939.6300	-- Lysergic acid and its salts	0	
2939.6900	-- Other	0	
2939.7000	– Nicotine and its salts	0	
2939.9000	– Other	0	
XIII. - Other organic compounds			
2940	2940.0000 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939	0	

	A	E
	%	%
2941		
Antibiotics:		
2941.1000 – Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	
2941.2000 – Streptomycins and their derivatives; salts thereof	0	
2941.3000 – Tetracyclines and their derivatives; salts thereof	0	
2941.4000 – Chloramphenicol and its derivatives; salts thereof	0	
2941.5000 – Erythromycin and its derivatives; salts thereof	0	
2941.9000 – Other	0	
2942		
2942.0000 Other organic compounds	0	

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) (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 2520);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 3301);
 - (d) Preparations of headings Nos. 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading No. 3401 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 3407); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 3502).
2. For the purposes of heading No. 3002, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings Nos. 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 No. 1302, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading No. 3006 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits; and
 - (h) Chemical contraceptive preparations based on hormones or spermicides.

		A	E
		%	%
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; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:		
3001.1000	– Glands and other organs, dried, whether or not powdered	0	
3001.2000	– Extracts of glands or other organs or of their secretions – Other:	0	
3001.9001	-- Heparin and its salts	0	
3001.9009	-- Other	0	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	– Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
3002.1001	-- Blood fractions put up as medicament	0	
3002.1009	-- Other	0	
3002.2000	– Vaccines for human medicine	0	
3002.3000	– Vaccines for veterinary medicine	0	
3002.9000	– Other	0	
3003	Medicaments (excluding goods of heading No. 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:		
3003.1000	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	
3003.2000	– Containing other antibiotics	0	
	– Containing hormones or other products of heading No. 2937 but not containing antibiotics:		
3003.3100	-- Containing insulin	0	
3003.3900	-- Other	0	
3003.4000	– Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 2937 or antibiotics	0	
	– Other:		
3003.9001	-- Medicated sweets	20	0

	A	E
	%	%
3003.9009 -- Other	0	
3004 Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale:		
– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.1001 -- Registered pharmaceutical specialities	0	
3004.1002 -- Unregistered pharmaceutical specialities	0	
3004.1003 -- Officinal medicins (Pharmacopoeia)	0	
3004.1009 -- Other	0	
– Containing other antibiotics:		
3004.2001 -- Registered pharmaceutical specialities	0	
3004.2002 -- Unregistered pharmaceutical specialities	0	
3004.2003 -- Officinal medicins (Pharmacopoeia)	0	
3004.2009 -- Other	0	
– Containing hormones or other products of heading No. 2937 but not containing antibiotics:		
-- Containing insulin:		
3004.3101 ---- Registered pharmaceutical specialities	0	
3004.3102 ---- Unregistered pharmaceutical specialities	0	
3004.3103 ---- Officinal medicins (Pharmacopoeia)	0	
3004.3109 ---- Other	0	
-- Containing adrenal cortical hormones:		
3004.3201 ---- Registered pharmaceutical specialities	0	
3004.3202 ---- Unregistered pharmaceutical specialities	0	
3004.3203 ---- Officinal medicins (Pharmacopoeia)	0	
3004.3209 ---- Other	0	
-- Other:		
3004.3901 ---- Registered pharmaceutical specialities	0	
3004.3902 ---- Unregistered pharmaceutical specialities	0	
3004.3903 ---- Officinal medicins (Pharmacopoeia)	0	
3004.3909 ---- Other	0	
– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 2937 or antibiotics:		
3004.4001 -- Registered pharmaceutical specialities	0	
3004.4002 -- Unregistered pharmaceutical specialities	0	
3004.4003 -- Officinal medicins (Pharmacopoeia)	0	
3004.4009 -- Other	0	
– Other medicaments containing vitamins or other products of heading No. 2936:		
3004.5001 -- Registered pharmaceutical specialities	0	
3004.5002 -- Unregistered pharmaceutical specialities	0	

	A	E
	%	%
3004.5003 -- Official medicins (Pharmacopoeia)	0	
3004.5004 -- Medicated sweets	20	0
3004.5009 -- Other	0	
-- Other:		
3004.9001 -- Registered pharmaceutical specialities	0	
3004.9002 -- Unregistered pharmaceutical specialities	0	
3004.9003 -- Official medicins (Pharmacopoeia)	0	
3004.9004 -- Medicated sweets	20	0
3004.9009 -- Other	0	
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:		
3005.1000 -- Adhesive dressings and other articles having an adhesive layer	5	0
3005.9000 -- Other	5	0
3006		
Pharmaceutical goods specified in Note 4 to this Chapter:		
3006.1000 -- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	0	
3006.2000 -- Blood-grouping reagents	0	
3006.3000 -- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0	
-- Dental cements and other dental fillings; bone reconstruction cements:		
3006.4001 -- Bone reconstruction cement	0	
3006.4002 -- Silver amalgams for dental fillings	0	
3006.4009 -- Other	0	
3006.5000 -- First-aid boxes and kits	0	
3006.6000 -- Chemical contraceptive preparations based on hormones or spermicides	0	

Chapter 31 Fertilisers

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading No. 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 No. 3824; optical elements of potassium chloride (heading No. 9001).
2. Heading No. 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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 subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No. 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 3105:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading No. 2510, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
 - (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading No. 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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 dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 3105.
6. For the purposes of heading No. 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.

		A	E
		%	%
3101	3101.0000 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	0	
3102	Mineral or chemical fertilisers, nitrogenous:		
	3102.1000 – Urea, whether or not in aqueous solution	0	
	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
	3102.2100 – Ammonium sulphate	0	
	3102.2900 – Other	0	
	3102.3000 – Ammonium nitrate, whether or not in aqueous solution	0	
	3102.4000 – Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	
	3102.5000 – Sodium nitrate	0	
	3102.6000 – Double salts and mixtures of calcium nitrate and ammonium nitrate	0	
	3102.7000 – Calcium cyanamide	0	
	3102.8000 – Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	
	3102.9000 – Other, including mixtures not specified in the foregoing subheadings	0	
3103	Mineral or chemical fertilisers, phosphatic:		
	3103.1000 – Superphosphates	0	
	3103.2000 – Basic slag	0	
	3103.9000 – Other	0	

	A	E
	%	%
3104		
Mineral or chemical fertilisers, potassic:		
3104.1000 – Carnallite, sylvite and other crude natural potassium salts	0	
3104.2000 – Potassium chloride	0	
3104.3000 – Potassium sulphate	0	
3104.9000 – Other	0	
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:		
3105.1000 – Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0	
3105.2000 – Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0	
3105.3000 – Diammonium hydrogenorthophosphate (diammonium phosphate)	0	
3105.4000 – Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	
– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.5100 –– Containing nitrates and phosphates	0	
3105.5900 –– Other	0	
3105.6000 – Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0	
3105.9000 – Other	0	

Chapter 32
Tanning or dyeing extracts; tannins and their derivatives;
dyes, pigments and other colouring matter; paints and
varnishes; putty and other mastics; inks

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 3203 or 3204, inorganic products of a kind used as luminophores (heading No. 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 3212);
 - (b) Tannates or other tannin derivatives of products of headings Nos. 2936 to 2939, 2941 or 3501 to 3504; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 2715).
2. Heading No. 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading No. 3206, colouring pigments of heading No. 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 No. 3212), or to other preparations of heading No. 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading No. 3208 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 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.

		A	E
		%	%
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:		
3201.1000	– Quebracho extract	0	
3201.2000	– Wattle extract	0	

		A	E
		%	%
	3201.9000 – Other	0	
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:		
	3202.1000 – Synthetic organic tanning substances	0	
	3202.9000 – Other	0	
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:		
	3203.0001 – Food colouring	0	
	3203.0009 – Other	0	
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 fluorescent brightening agents or as luminophores, whether or not chemically defined:		
	– Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
	3204.1100 -- Disperse dyes and preparations based thereon	0	
	3204.1200 -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	0	
	3204.1300 -- Basic dyes and preparations based thereon	0	
	3204.1400 -- Direct dyes and preparations based thereon	0	
	3204.1500 -- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	
	3204.1600 -- Reactive dyes and preparations based thereon	0	
	3204.1700 -- Pigments and preparations based thereon	0	
	3204.1900 -- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19 .	0	
	3204.2000 – Synthetic organic products of a kind used as fluorescent brightening agents	0	
	3204.9000 – Other	0	
3205	3205.0000 Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	0	

		A	E
		%	%
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:		
	– Pigments and preparations based on titanium dioxide:		
3206.1100	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry weight	0	
3206.1900	-- Other	0	
3206.2000	– Pigments and preparations based on chromium compounds	0	
3206.3000	– Pigments and preparations based on cadmium compounds	0	
	– Other colouring matter and other preparations:		
3206.4100	-- Ultramarine and preparations based thereon	0	
3206.4200	-- Lithopone and other pigments and preparations based on zinc sulphide	0	
3206.4300	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	
3206.4900	-- Other	0	
3206.5000	– Inorganic products of a kind used as luminophores	0	
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:		
3207.1000	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	
3207.2000	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	
3207.3000	– Liquid lustres and similar preparations	0	
3207.4000	– Glass frit and other glass, in the form of powder, granules or flakes	0	
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:		
	– Based on polyesters:		
3208.1001	-- Containing colouring matter	5	0
3208.1002	-- Not containing colouring matter	5	0
3208.1003	-- Wood protecting preparations	5	0
3208.1004	-- Alkyd paints and oil paints, whether or not containing colouring matter	5	0

		A	E
		%	%
3208.1009	-- Other	5	0
	– Based on acrylic or vinyl polymers:		
3208.2001	-- Containing colouring matter	5	0
3208.2002	-- Not containing colouring matter	5	0
3208.2009	-- Other	5	0
	– Other:		
3208.9001	-- Containing colouring matter (for example, epoxide, polyurethane, chlorinated rubber, cellulose, et al.).....	5	0
3208.9002	-- Not containing colouring matter	5	0
3208.9003	-- Solutions as defined in Note 4 to this Chapter	5	0
3208.9009	-- Other	5	0
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:		
	– Based on acrylic or vinyl polymers:		
3209.1001	-- Containing colouring matter	5	0
3209.1002	-- Not containing colouring matter	5	0
3209.1009	-- Other	5	0
	– Other:		
3209.9001	-- Containing colouring matter	5	0
3209.9002	-- Not containing colouring matter	5	0
3209.9009	-- Other	5	0
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:		
	– Paints and varnishes:		
3210.0011	-- Black varnish, asphalt paint and tar paint	5	0
3210.0012	-- Other paints and varnishes (for example, epoxy or polyurethane lacquers, et al.), whether or not containing solvent, including sets containing hardener ...	5	0
3210.0019	-- Other	5	0
	– Other:		
3210.0021	-- Stain	5	0
3210.0029	-- Other	5	0
3211	3211.0000 Prepared driers	5	0
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:		
3212.1000	– Stamping foils	0	
	– Other:		
3212.9001	-- Aluminium paste	5	0

		A	E
		%	%
	3212.9009 -- Other	5	0
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:		
	3213.1000 – Colours in sets	5	0
	3213.9000 – Other	5	0
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:		
	– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
	3214.1001 -- Sealing waxes	5	0
	3214.1002 -- Putty	5	0
	3214.1003 -- Other mastics	5	0
	3214.1004 -- Painters' fillings, dry	5	0
	3214.1005 -- Painters' fillings, wet	5	0
	3214.1006 -- Other preparations for repairs, n.e.s.	5	0
	3214.1009 -- Other	5	0
	– Other:		
	3214.9001 -- Grouting preparations	5	0
	3214.9009 -- Other	5	0
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:		
	– Printing ink:		
	3215.1100 -- Black	0	
	3215.1900 -- Other	0	
	3215.9000 – Other	5	0

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 No. 1301 or 1302;
 - (b) Soap or other products of heading No. 3401; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 3805.
2. The expression "odoriferous substances" in heading No. 3302 refers only to the substances of heading No. 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings Nos. 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 No. 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 solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

		A	E
		%	%
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:		
	3301.1100 -- Of bergamot	0	
	3301.1200 -- Of orange	0	
	3301.1300 -- Of lemon	0	
	3301.1400 -- Of lime	0	
	3301.1900 -- Other	0	
	– Essential oils other than those of citrus fruit:		
	3301.2100 -- Of geranium	0	
	3301.2200 -- Of jasmin	0	
	3301.2300 -- Of lavender or of lavandin	0	
	3301.2400 -- Of peppermint (<i>Mentha piperita</i>)	0	
	3301.2500 -- Of other mints	0	
	3301.2600 -- Of vetiver	0	
	3301.2900 -- Other	0	
	3301.3000 – Resinoids	0	

	A	E
	%	%
-- Other:		
3301.9001 -- Aqueous distillates and aqueous solutions of essentials oils, including such products suitable for medicinal use	0	
3301.9009 -- Other	0	
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:		
-- Of a kind used in the food or drink industries:		
3302.1010 -- For the food industries	0	
-- For the drink industries:		
--- Alcoholic preparations for the preparations of beverages:		
3302.1021 ----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	13	0
3302.1022 ----- Of an alcoholic strength by volume up to 15 % vol	0	
3302.1023 ----- Of an alcoholic strength by volume 15 % up to and including 22 % vol	0	
3302.1024 ----- Of an alcoholic strength by volume more than 22 % up to and including 32 % vol	0	
3302.1025 ----- Of an alcoholic strength by volume more than 32% up to and including 40 % vol	0	
3302.1026 ----- Of an alcoholic strength by volume more than 40% up to and including 50 % vol	0	
3302.1027 ----- Of an alcoholic strength by volume more than 50% up to and including 60 % vol	0	
3302.1029 ----- Other	0	
3302.1030 --- Other	0	
-- Other:		
3302.9001 -- For the perfumery industries	0	
3302.9009 -- Other	0	
3303 Perfumes and toilet waters:		
3303.0001 -- Perfumes	10	0
3303.0002 -- Toilet waters	10	0
3304 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), includ- ing sunscreen or sun tan preparations; manicure or pedicure preparations:		
3304.1000 -- Lip make-up preparations	10	0
3304.2000 -- Eye make-up preparations	10	0

	A	E
	%	%
3304.3000 – Manicure or pedicure preparations	10	0
– Other:		
3304.9100 -- Powders, whether or not compressed	10	0
3304.9900 -- Other	10	0
3305		
Preparations for use on the hair:		
– Shampoos:		
3305.1001 -- Put up in sets with other cosmetic or toilet preparations	10	0
3305.1009 -- Other	10	0
3305.2000 – Preparations for permanent waving or straightening	10	0
3305.3000 – Hair lacquers	10	0
3305.9000 – Other	10	0
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:		
3306.1000 – Dentifrices	10	0
3306.2000 – Yarn used to clean between the teeth (dental floss)	0	
– Other:		
– Mouth washes:		
3306.9011 ---- Of an alcoholic strength by volume more than 2.25 % vol	10	0
3306.9019 ---- Other	10	0
3306.9020 -- Other	10	0
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:		
3307.1000 – Pre-shave, shaving or after-shave preparations	10	0
3307.2000 – Personal deodorants and antiperspirants	10	0
3307.3000 – Perfumed bath salts and other bath preparations	10	0
– Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.4100 -- “Agarbatti” and other odoriferous preparations which operate by burning	10	0
3307.4900 -- Other	10	0
– Other:		
3307.9001 -- Contact lens or artificial eye solutions	10	0
3307.9002 -- Papers, wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics	10	0
3307.9009 -- Other	10	0

Chapter 34
Soap, organic surface-active agents, washing preparations,
lubricating preparations, artificial waxes, prepared waxes,
polishing or scouring preparations, candles and similar
articles, modelling pastes, “dental waxes” and
dental preparations with a basis of plaster

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 1517);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 3305, 3306 or 3307).
2. For the purposes of heading No. 3401, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading No. 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading No. 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 to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading No. 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 No. 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:

 - (a) Products of heading No. 1516, 3402 or 3823, even if having a waxy character;
 - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 1521;
 - (c) Mineral waxes or similar products of heading No. 2712, whether or not intermixed or merely coloured; or
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 3405, 3809, etc.).

		A	E
		%	%
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; 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:		
	– – For toilet use (including medicated products):		
3401.1101	– – – Toilet soap	10	0
3401.1102	– – – Shaving soap	10	0
3401.1103	– – – Paper, wadding, felt or nonwovens, impregnated, coated or covered with soap or detergent	10	0
3401.1109	– – – Other	10	0
	– – Other:		
3401.1901	– – – Paper, wadding, felt or nonwovens, impregnated, coated or covered with soap or detergent	10	0
3401.1909	– – – Other	10	0
	– Soap in other forms:		
3401.2001	– – Soft soap	10	0
3401.2002	– – Soap flakes and soap powder	10	0
3401.2009	– – Other	10	0
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 No. 3401:		
	– Organic surface-active agents, whether or not put up for retail sale:		
	– – Anionic:		
3402.1101	– – – In packings of 25 kg or more	0	
3402.1109	– – – Other	0	
	– – Cationic:		
3402.1201	– – – In packings of 25 kg or more	0	
3402.1209	– – – Other	0	
	– – Non-ionic:		
3402.1301	– – – In packings of 25 kg or more	0	
3402.1309	– – – Other	0	
	– – Other:		
3402.1901	– – – In packings of 25 kg or more	0	
3402.1909	– – – Other	0	

	A	E
	%	%
– Preparations put up for retail sale:		
-- Washing powder, in packings of less than 25 kg:		
3402.2011 ---- Washing powder for textiles, containing phosphate.	10	0
3402.2012 ---- Washing powder for textiles, not containing phosphate	10	0
3402.2013 ---- Dishwashing powder	10	0
3402.2019 ---- Other	10	0
-- Washing liquid, in packings of less than 25 kg:		
3402.2021 ---- Washing liquid for textiles	10	0
3402.2022 ---- Fabric softeners	10	0
3402.2023 ---- Dishwashing liquid	10	0
3402.2024 ---- Washing liquid for surfaces	10	0
3402.2029 ---- Other	10	0
3402.2090 -- Other	10	0
3402.9000 – Other	10	0
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 from bituminous minerals:		
3403.1100 -- Preparations for the treatment of textile materials, leather, furskins or other materials	0	
-- Other:		
3403.1901 ---- Anti-rust and anti-corrosive preparations	5	0
3403.1909 ---- Other	0	
– Other:		
3403.9100 -- Preparations for the treatment of textile materials, leather, furskins or other materials	0	
3403.9900 -- Other	0	
3404		
Artificial waxes and prepared waxes:		
3404.1000 – Of chemically modified lignite	0	
3404.2000 – Of polyethylene glycol	0	
– Other:		
3404.9001 -- Sealing waxes	5	0
3404.9009 -- Other	0	

		A	E
		%	%
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 No. 3404:		
3405.1000	– Polishes, creams and similar preparations for footwear or leather	10	0
	– Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork:		
3405.2001	– Polishing waxes	10	0
3405.2009	– Other	10	0
3405.3000	– Polishes and similar preparations for coachwork, other than metal polishes	10	0
	– Scouring pastes and powders and other scouring preparations:		
3405.4001	– Scouring powder	10	0
3405.4009	– Other	10	0
	– Other:		
3405.9001	– Abrasive preparations	0	0
3405.9009	– Other	10	0
3406	Candles, tapers and the like:		
3406.0001	– Candles	10	0
3406.0009	– Other	10	0
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):		
3407.0001	– Preparations for use in dentistry, with a basis of plaster .	0	0
3407.0009	– Other	10	0

Chapter 35
Albuminoidal substances; modified starches;
glues; enzymes

Notes.

1. This Chapter does not cover:
 - (a) Yeasts (heading No. 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 No. 3202);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading No. 3913); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No. 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 No. 1702.

		A	E
		%	%
3501	Casein, caseinates and other casein derivatives; casein glues:		
3501.1000	– Casein	0	
	– Other:		
3501.9001	-- For food preparations	0	
3501.9009	-- Other	0	
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:		
	– – Dried:		
3502.1101	---- For food preparation	0	
3502.1109	---- Other	0	
	– – Other:		
3502.1901	---- For food preparation	0	
3502.1909	---- Other	0	
	– Milk albumin, including concentrates of two or more whey proteins:		
3502.2001	-- For food preparation	0	
3502.2009	-- Other	0	
	– Other:		
3502.9001	-- For food preparation	0	
3502.9009	-- Other	0	

		A	E
		%	%
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 3501:		
	– Gelatin:		
3503.0011	-- For food preparations	0	
3503.0019	-- Other	0	
	– Other:		
3503.0021	-- For food preparations	5	0
3503.0029	-- Other	5	0
3504	3504.0000 Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	0	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	– Dextrins and other modified starches:		
3505.1001	-- Starches, esterified or etherified	0	
3505.1009	-- Other	0	
3505.2000	– Glues	0	
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 1 kg:		
3506.1000	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5	0
	– Other:		
3506.9100	-- Adhesives based on rubber or plastics (including artificial resins)	5	0
3506.9900	-- Other	5	0
3507	Enzymes; prepared enzymes not elsewhere specified or included:		
3507.1000	– Rennet and concentrates thereof	0	
3507.9000	– Other	0	

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

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading No. 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 cm³; and
 - (c) Resin torches, firelighters and the like.

			A	E
			%	%
3601	3601.0000	Propellent powders	5	0
3602	3602.0000	Prepared explosives, other than propellent powders	5	0
3603	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	5	0
3604		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		
	3604.1000	– Fireworks	10	0
		– Other:		
	3604.9001	-- Emergency signals of types recognised as such by the State Ship Inspection Office	10	0
	3604.9009	-- Other	10	0
3605	3605.0000	Matches, other than pyrotechnic articles of heading No. 3604	10	0
3606		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:		
	3606.1000	– Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	10	0
	3606.9000	– Other	10	0

Chapter 37

Photographic or cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

		A	E
		%	%
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:		
3701.1000	– For X-ray	0	
3701.2000	– Instant print film	7.5	0
3701.3000	– Other plates and film, with any side exceeding 255 mm	0	
	– Other:		
	-- For colour photography (polychrome):		
3701.9101	---- Plates and film for the printing industry	0	
3701.9109	---- Other	0	
	-- Other:		
3701.9901	---- Plates and film for the printing industry	0	
3701.9909	---- Other	0	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:		
3702.1000	– For X-ray	0	
3702.2000	– Instant print film	7.5	0
	– Other film, without perforations, of a width not exceeding 105 mm:		
3702.3100	-- For colour photography (polychrome)	7.5	0
3702.3200	-- Other, with silver halide emulsion	7.5	0
	-- Other:		
3702.3901	---- Phototypesetting film	0	
3702.3909	---- Other	7.5	0
	– Other film, without perforations, of a width exceeding 105 mm:		
3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	0	
3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	0	

	A	E
	%	%
3702.4300 -- Of a width exceeding 610 mm and of a length not exceeding 200 m	0	
-- Of a width exceeding 105 mm but not exceeding 610 mm:		
3702.4401 --- Phototypesetting film	0	
3702.4402 --- Other, of a width not exceeding 150 mm	7.5	0
3702.4409 --- Other	0	
-- Other film, for colour photography (polychrome):		
3702.5100 -- Of a width not exceeding 16 mm and of a length not exceeding 14 m	7.5	0
3702.5200 -- Of a width not exceeding 16 mm and of a length exceeding 14 m	7.5	0
3702.5300 -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	7.5	0
3702.5400 -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	7.5	0
3702.5500 -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	7.5	0
3702.5600 -- Of a width exceeding 35 mm	7.5	0
-- Other:		
3702.9100 -- Of a width not exceeding 16 mm and of a length not exceeding 14 m	7.5	0
3702.9200 -- Of a width not exceeding 16 mm and of a length exceeding 14 m	7.5	0
3702.9300 -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	7.5	0
3702.9400 -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	7.5	0
3702.9500 -- Of a width exceeding 35 mm	7.5	0
3703 Photographic paper, paperboard and textiles, sensitised, unexposed:		
3703.1000 -- In rolls of a width exceeding 610 mm	0	
3703.2000 -- Other, for colour photography (polychrome)	0	
-- Other:		
3703.9001 -- Phototypesetting paper	0	
3703.9002 -- Sensitive paper for photocopying	0	
3703.9009 -- Other	0	
3704 Photographic plates, film, paper, paperboard and textiles, exposed but not developed:		
3704.0001 -- Cronalith control strips	0	
3704.0009 -- Other	0	

		A	E
		%	%
3705	Photographic plates and film, exposed and developed, other than cinematographic film:		
3705.1000	– For offset reproduction	0	
3705.2000	– Microfilms	0	
	– Other:		
3705.9001	-- With reading subtitles	0	
3705.9002	-- For the printing industry	0	
3705.9009	-- Other	10	0
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:		
3706.1000	– Of a width of 35 mm or more	0	
3706.9000	– Other	0	
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:		
3707.1000	– Sensitising emulsions	0	
	– Other:		
3707.9010	-- Stabilizer for photographic use	0	
	-- Other:		
	---- Solutions:		
3707.9020	----- Used undiluted with water	0	
	----- Diluted with water before use:		
3707.9031	----- In the porportion less than 1:2 (one segment of chemical compound, less than two segments of water)	0	
3707.9032	----- In the porportion 1:2 and less than 1:3 (one segment of chemical compound, less than three segments of water)	0	
3707.9033	----- In the porportion 1:3 and less than 1:4 (one segment of chemical compound, less than four segments of water)	0	
3707.9034	----- In the porportion 1:4 and less than 1:5 (one segment of chemical compound, less than five segments of water)	0	
3707.9035	----- In the porportion 1:5 or more (one segment of chemical compound, five segments of water or more)	0	
3707.9090	---- Other	0	

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 No. 3801);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 3808;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813);
 - (4) Products specified in Note 2 (a) or 2 (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 No. 2106);
 - (c) Medicaments (heading No. 3003 or 3004); or
 - (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 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. Heading No. 3824 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

		A	E
		%	%
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:		
	3801.1000 – Artificial graphite	0	
	3801.2000 – Colloidal or semi-colloidal graphite	0	
	3801.3000 – Carbonaceous pastes for electrodes and similar pastes for furnace linings	0	
	3801.9000 – Other	0	
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:		
	3802.1000 – Activated carbon	0	

		A	E
		%	%
	3802.9000 – Other	0	
3803	3803.0000 Tall oil, whether or not refined	0	
3804	3804.0000 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803	0	
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:		
	3805.1000 – Gum, wood or sulphate turpentine oils	0	
	3805.2000 – Pine oil	0	
	3805.9000 – Other	0	
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:		
	3806.1000 – Rosin and resin acids	0	
	3806.2000 – Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0	
	3806.3000 – Ester gums	0	
	3806.9000 – Other	0	
3807	3807.0000 Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	0	
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):		
	3808.1000 – Insecticides	5	0
	– Fungicides:		
	3808.2001 – Fluid fungicides for wood	5	0
	3808.2009 – Other	5	0
	3808.3000 – Herbicides, anti-sprouting products and plant-growth regulators	5	0
	3808.4000 – Disinfectants	5	0
	3808.9000 – Other	5	0

		A	E
		%	%
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:		
3809.1000	– With a basis of amylaceous substances	0	
	– Other:		
3809.9100	– – Of a kind used in the textile or like industries	0	
3809.9200	– – Of a kind used in the paper or like industries	0	
3809.9300	– – Of a kind used in the leather or like industries	0	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:		
3810.1000	– Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	
3810.9000	– Other	0	
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:		
3811.1100	– – Based on lead compounds	0	
3811.1900	– – Other	0	
	– Additives for lubricating oils:		
3811.2100	– – Containing petroleum oils or oils obtained from bituminous minerals	0	
3811.2900	– – Other	0	
3811.9000	– Other	0	
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:		
3812.1000	– Prepared rubber accelerators	0	
3812.2000	– Compound plasticisers for rubber or plastics	0	
3812.3000	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	

		A	E
		%	%
3813	3813.0000 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	5	0
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:		
	3814.0001 – Thinners	5	0
	3814.0002 – Paint or varnish removers	5	0
	3814.0009 – Other	5	0
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:		
	– Supported catalysts:		
	3815.1100 -- With nickel or nickel compounds as the active substance	0	
	3815.1200 -- With precious metal or precious metal compounds as the active substance	0	
	3815.1900 -- Other	0	
	3815.9000 – Other	0	
3816	3816.0000 Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801	0	
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:		
	3817.1000 – Mixed alkylbenzenes	0	
	3817.2000 – Mixed alkylnaphthalenes	0	
3818	3818.0000 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	0	
3819	3819.0000 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	5	0
3820	3820.0000 Anti-freezing preparations and prepared de-icing fluids	5	0
3821	3821.0000 Prepared culture media for development of micro-organisms	0	
3822	3822.0000 Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 3002 or 3006	0	

		A	E
		%	%
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	– Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.1100	-- Stearic acid	0	
3823.1200	-- Oleic acid	0	
3823.1300	-- Tall oil fatty acids	0	
3823.1900	-- Other	0	
3823.7000	– Industrial fatty alcohols	0	
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; residual products of the chemical or allied industries, not elsewhere specified or included:		
3824.1000	– Prepared binders for foundry moulds or cores	0	
3824.2000	– Naphthenic acids, their water-insoluble salts and their esters	0	
3824.3000	– Non-agglomerated metal carbides mixed together or with metallic binders	0	
3824.4000	– Prepared additives for cements, mortars or concretes	5	0
3824.5000	– Non-refractory mortars and concretes	5	0
3824.6000	– Sorbitol other than that of subheading No. 2905.44	0	
	– Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.7100	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	0	
3824.7900	-- Other	0	
	– Other:		
3824.9001	-- Raw materials or auxiliary preparations for the production of industrial goods	0	
3824.9002	-- Compound hardening agents	0	
3824.9003	-- Inorganic composite solvents and thinners	0	
3824.9004	-- Anti-rust preparations	5	0
3824.9005	-- Refrigerants	0	
3824.9006	-- Residual products of the chemical or allied industries	0	
3824.9007	-- Mixture of saccharin or its salts and chemical substances, such as sodium bicarbonate and tartaric acid, in retail packings of 1 kg or less	0	
3824.9009	-- Other	0	

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 No. 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39
Plastics and articles thereof

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 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 the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - (a) Waxes of heading No. 2712 or 3404;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading No. 3001);
 - (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading No. 3208); stamping foils of heading No. 3212;
 - (e) Organic surface-active agents or preparations of heading No. 3402;
 - (f) Resin gums or ester gums (heading No. 3806);
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 3822);
 - (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (ij) Saddlery or harness (heading No. 4201) or trunks, suitcases, handbags or other containers of heading No. 4202;
 - (k) Plaits, wickerwork or other articles of Chapter 46;
 - (l) Wall coverings of heading No. 4814;

- (m) Goods of Section XI (textiles and textile articles);
 - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (o) Imitation jewellery of heading No. 7117;
 - (p) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (q) Parts of aircraft or vehicles of Section XVII;
 - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (s) Articles of Chapter 91 (for example, clock or watch cases);
 - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings Nos. 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 3901 and 3902);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 3911);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 3910);
 - (e) Resols (heading No. 3909) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings Nos. 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 No. 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 3901 to 3914).
8. For the purposes of heading No. 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 No. 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 Nos. 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 No. 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.

Subheading Note.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named "Other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (e. g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "Other" in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

		A	E
		%	%
I. - Primary forms			
3901	Polymers of ethylene, in primary forms:		
	– Polyethylene having a specific gravity of less than 0.94:		
3901.1001	-- Solutions, emulsions and pastes	0	
3901.1009	-- Other	0	
	– Polyethylene having a specific gravity of 0.94 or more:		
3901.2001	-- Solutions, emulsions and pastes	0	
3901.2009	-- Other	0	
	– Ethylene-vinyl acetate copolymers:		
3901.3001	-- Solutions, emulsions and pastes	0	
3901.3009	-- Other	0	
	– Other:		
3901.9001	-- Solutions, emulsions and pastes	0	
3901.9009	-- Other	0	
3902	Polymers of propylene or of other olefins, in primary forms:		
	– Polypropylene:		
3902.1001	-- Solutions, emulsions and pastes	0	
3902.1009	-- Other	0	
	– Polyisobutylene:		
3902.2001	-- Solutions, emulsions and pastes	0	
3902.2009	-- Other	0	
	– Propylene copolymers:		

3902.3001	-- Solutions, emulsions and pastes	0
3902.3009	-- Other	0
	-- Other:	
3902.9001	-- Solutions, emulsions and pastes	0
3902.9009	-- Other	0
3903	Polymers of styrene, in primary forms:	
	-- Polystyrene:	
3903.1100	-- Expansible	0
	-- Other:	
3903.1901	---- Solutions, emulsions and pastes	0
3903.1909	---- Other	0
	-- Styrene-acrylonitrile (SAN) copolymers:	
3903.2001	-- Solutions, emulsions and pastes	0
3903.2009	-- Other	0
	-- Acrylonitrile-butadiene-styrene (ABS) copolymers:	
3903.3001	-- Solutions, emulsions and pastes	0
3903.3009	-- Other	0
	-- Other:	
3903.9001	-- Solutions, emulsions and pastes	0
3903.9009	-- Other	0
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	
	-- Polyvinyl chloride, not mixed with any other substances:	
3904.1001	-- Solutions, emulsions and pastes	0
3904.1009	-- Other	0
	-- Other polyvinyl chloride:	
	-- Non-plasticised:	
3904.2101	---- Solutions, emulsions and pastes	0
3904.2109	---- Other	0
	-- Plasticised:	
3904.2201	---- Solutions, emulsions and pastes	0
3904.2209	---- Other	0
	-- Vinyl chloride-vinyl acetate copolymers:	
3904.3001	-- Solutions, emulsions and pastes	0
3904.3009	-- Other	0
	-- Other vinyl chloride copolymers:	
3904.4001	-- Solutions, emulsions and pastes	0
3904.4009	-- Other	0
	-- Vinylidene chloride polymers:	
3904.5001	-- Solutions, emulsions and pastes	0
3904.5009	-- Other	0
	-- Fluoro-polymers:	
	-- Polytetrafluoroethylene:	
3904.6101	---- Solutions, emulsions and pastes	0
3904.6109	---- Other	0

		A	E
		%	%
	-- Other:		
3904.6901	---- Solutions, emulsions and pastes	0	
3904.6909	---- Other	0	
	-- Other:		
3904.9001	-- Solutions, emulsions and pastes	0	
3904.9009	-- Other	0	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
	-- Polyvinyl acetate:		
3905.1200	-- In aqueous dispersion	0	
	-- Other:		
3905.1901	---- Solutions, emulsions and pastes	0	
3905.1909	---- Other	0	
	-- Vinyl acetate copolymers:		
3905.2100	-- In aqueous dispersion	0	
	-- Other:		
3905.2901	---- Solutions, emulsions and pastes	0	
3905.2909	---- Other	0	
	-- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups:		
3905.3001	-- Solutions, emulsions and pastes	0	
3905.3009	-- Other	0	
	-- Other:		
	-- Copolymers:		
3905.9101	---- Solutions, emulsions and pastes	0	
3905.9109	---- Other	0	
	-- Other:		
3905.9901	---- Solutions, emulsions and pastes	0	
3905.9909	---- Other	0	
3906	Acrylic polymers in primary forms:		
	-- Polymethyl methacrylate:		
3906.1001	-- Solutions, emulsions and pastes	0	
3906.1009	-- Other	0	
	-- Other:		
3906.9001	-- Solutions, emulsions and pastes	0	
3906.9009	-- Other	0	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:		
	-- Polyacetals:		
3907.1001	-- Solutions, emulsions and pastes	0	
3907.1009	-- Other	0	

	A	E
	%	%
– Other polyethers:		
3907.2001 -- Solutions, emulsions and pastes	0	
3907.2009 -- Other	0	
– Epoxide resins:		
3907.3001 -- Solutions, emulsions and pastes	0	
3907.3009 -- Other	0	
– Polycarbonates:		
3907.4001 -- Solutions, emulsions and pastes	0	
3907.4009 -- Other	0	
– Alkyd resins:		
3907.5001 -- Solutions, emulsions and pastes	0	
3907.5009 -- Other	0	
– Polyethylene terephthalate:		
3907.6001 -- Solutions, emulsions and pastes	0	
3907.6009 -- Other	0	
– Other polyesters:		
3907.9100 -- Unsaturated	0	
-- Other:		
3907.9901 ---- Solutions, emulsions and pastes	0	
3907.9909 ---- Other	0	
3908		
Polyamides in primary forms:		
– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
3908.1001 -- Solutions, emulsions and pastes	0	
3908.1009 -- Other	0	
– Other:		
3908.9001 -- Solutions, emulsions and pastes	0	
3908.9009 -- Other	0	
3909		
Amino-resins, phenolic resins and polyurethanes, in primary forms:		
– Urea resins; thiourea resins:		
3909.1001 -- Solutions, emulsions and pastes	0	
3909.1009 -- Other	0	
– Melamine resins:		
3909.2001 -- Solutions, emulsions and pastes	0	
3909.2009 -- Other	0	
– Other amino-resins:		
3909.3001 -- Solutions, emulsions and pastes	0	
3909.3009 -- Other	0	
– Phenolic resins:		
3909.4001 -- Solutions, emulsions and pastes	0	
3909.4009 -- Other	0	
– Polyurethanes:		
3909.5001 -- Solutions, emulsions and pastes	0	
3909.5002 -- Blocks, expanded and uncut	0	
3909.5009 -- Other	0	

		A	E
		%	%
3910	Silicones in primary forms:		
3910.0001	– Solutions, emulsions and pastes	0	
3910.0009	– Other	0	
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:		
	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:		
3911.1001	-- Solutions, emulsions and pastes	0	
3911.1009	-- Other	0	
	– Other:		
3911.9001	-- Solutions, emulsions and pastes	0	
3911.9009	-- Other	0	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
	– Cellulose acetates:		
	-- Non-plasticised:		
3912.1101	---- Solutions, emulsions and pastes	0	
3912.1109	---- Other	0	
	-- Plasticised:		
3912.1201	---- Solutions, emulsions and pastes	0	
3912.1209	---- Other	0	
	– Cellulose nitrates (including collodions):		
3912.2001	-- Solutions, emulsions and pastes	0	
3912.2002	-- Collodions, collodion wool and gun-cotton	0	
3912.2009	-- Other	0	
	– Cellulose ethers:		
	-- Carboxymethylcellulose and its salts:		
3912.3101	---- Solutions, emulsions and pastes	0	
3912.3109	---- Other	0	
	-- Other:		
3912.3901	---- Solutions, emulsions and pastes	0	
3912.3909	---- Other	0	
	– Other:		
3912.9001	-- Solutions, emulsions and pastes	0	
3912.9009	-- Other	0	
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:		
3913.1000	– Alginic acid, its salts and esters	0	
3913.9000	– Other	0	

		A	E
		%	%
3914	3914.0000 Ion-exchangers based on polymers of headings Nos. 3901 to 3913, in primary forms	0	
II. - Waste, parings and scrap; semi-manufactures; articles			
3915	Waste, parings and scrap, of plastics:		
	3915.1000 – Of polymers of ethylene	0	
	3915.2000 – Of polymers of styrene	0	
	3915.3000 – Of polymers of vinyl chloride	0	
	3915.9000 – Of other plastics	0	
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:		
	– Of polymers of ethylene:		
	3916.1001 -- For insulation	0	
	3916.1009 -- Other	0	
	– Of polymers of vinyl chloride:		
	3916.2001 -- For insulation	0	
	3916.2009 -- Other	0	
	– Of other plastics:		
	3916.9001 -- For insulation	0	
	3916.9009 -- Other	0	
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:		
	3917.1000 – Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0	
	– Tubes, pipes and hoses, rigid:		
	– – Of polymers of ethylene:		
	3917.2101 ---- For insulation	0	
	3917.2109 ---- Other	0	
	– – Of polymers of propylene:		
	3917.2201 ---- For insulation	0	
	3917.2209 ---- Other	0	
	– – Of polymers of vinyl chloride:		
	3917.2301 ---- For insulation	0	
	3917.2309 ---- Other	0	
	– – Of other plastics:		
	3917.2901 ---- For insulation	0	
	3917.2909 ---- Other	0	
	– Other tubes, pipes and hoses:		
	3917.3100 -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	0	

	A	E
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-- Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.3201 ---- For insulation	0	
3917.3209 ---- Other	0	
3917.3300 -- Other, not reinforced or otherwise combined with other materials, with fittings	0	
3917.3900 -- Other	0	
3917.4000 - Fittings	0	
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:		
- Of polymers of vinyl chloride:		
3918.1001 -- Floor coverings	5	0
3918.1002 -- Wall coverings	5	0
- Of other plastics:		
-- Floor coverings:		
3918.9011 ---- Of vulcanised fibre, of a rectangular or square shape	0	
3918.9019 ---- Other	5	0
-- Wall coverings:		
3918.9021 ---- Of vulcanised fibre, of a rectangular or square shape	0	
3918.9029 ---- Other	5	0
3919		
Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:		
3919.1000 - In rolls of a width not exceeding 20 cm	5	0
- Other:		
3919.9010 -- Wall and ceiling covering	5	0
-- Other:		
3919.9021 ---- Of vulcanised fibre	0	
3919.9022 ---- With advertising text in a foreign language	0	
3919.9019 ---- Other	5	0
3920		
Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:		
- Of polymers of ethylene:		
3920.1001 -- Printed wrapping foil for foodstuffs	4	0
3920.1002 -- Of a thickness of 0.2 mm or more	5	0
3920.1009 -- Other	5	0
- Of polymers of propylene:		
3920.2001 -- Of a thickness of 0.2 mm or more, n.e.s.	5	0
3920.2002 -- Strips of a kind used for packaging, of a thickness 0.50 mm to 1 mm and of a width 7 to 15 mm	0	

	A	E
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3920.2009 -- Other	5	0
-- Of polymers of styrene:		
3920.3001 -- Of a thickness of 0.2 mm or more	5	0
3920.3009 -- Other	5	0
-- Of polymers of vinyl chloride:		
-- Rigid:		
3920.4101 ---- Of a thickness of 0.2 mm or more	5	0
3920.4102 ---- Plates for photo type-founding	0	
3920.4109 ---- Other	5	0
-- Flexible:		
3920.4201 ---- For conveyor belts	0	
3920.4202 ---- Of a thickness of 0.2 mm or more	5	0
3920.4203 ---- Plates for photo type-founding	0	
3920.4209 ---- Other	5	0
-- Of acrylic polymers:		
-- Of polymethyl methacrylate:		
3920.5101 ---- Of a thickness of 0.2 mm or more	5	0
3920.5109 ---- Other	5	0
-- Other:		
3920.5901 ---- Of a thickness of 0.2 mm or more	5	0
3920.5909 ---- Other	5	0
-- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
-- Of polycarbonates:		
3920.6101 ---- Of a thickness of 0.2 mm or more	5	0
3920.6109 ---- Other	5	0
-- Of polyethylene terephthalate:		
3920.6201 ---- Of a thickness of 0.2 mm or more	5	0
3920.6209 ---- Other	5	0
-- Of unsaturated polyesters:		
3920.6301 ---- Of a thickness of 0.2 mm or more	5	0
3920.6309 ---- Other	5	0
-- Of other polyesters:		
3920.6901 ---- Of a thickness of 0.2 mm or more	5	0
3920.6909 ---- Other	5	0
-- Of cellulose or its chemical derivatives:		
-- Of regenerated cellulose:		
3920.7101 ---- Of a thickness of 0.2 mm or more	5	0
3920.7109 ---- Other	5	0
3920.7200 -- Of vulcanised fibre	0	
-- Of cellulose acetate:		
3920.7301 ---- Of a thickness of 0.2 mm or more	5	0
3920.7309 ---- Other	5	0
-- Of other cellulose derivatives:		
3920.7901 ---- Of a thickness of 0.2 mm or more	5	0
3920.7909 ---- Other	5	0

	A	E
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-- Of other plastics:		
-- Of polyvinyl butyral:		
3920.9101 ---- Of a thickness of 0.2 mm or more	5	0
3920.9109 ---- Other	5	0
-- Of polyamides:		
3920.9201 ---- Of a thickness of 0.2 mm or more	5	0
3920.9209 ---- Other	5	0
-- Of amino-resins:		
3920.9301 ---- Of a thickness of 0.2 mm or more	5	0
3920.9309 ---- Other	5	0
-- Of phenolic resins:		
3920.9401 ---- Of a thickness of 0.2 mm or more	5	0
3920.9409 ---- Other	5	0
-- Of other plastics:		
3920.9901 ---- For conveyor belts	0	
3920.9902 ---- Of a thickness of 0.2 mm or more	5	0
3920.9909 ---- Other	5	0
3921		
Other plates, sheets, film, foil and strip, of plastics:		
-- Cellular:		
-- Of polymers of styrene:		
3921.1101 ---- For heat insulation	5	0
3921.1109 ---- Other	5	0
-- Of polymers of vinyl chloride:		
3921.1201 ---- For paneling or heat insulation	5	0
3921.1209 ---- Other	5	0
3921.1300 -- Of polyurethanes	5	0
3921.1400 -- Of regenerated cellulose	5	0
-- Of other plastics:		
3921.1901 ---- Draught excluders of expanded polyester	5	0
3921.1902 ---- For paneling or heat insulation	5	0
3921.1909 ---- Other	5	0
-- Other:		
3921.9001 -- For conveyor belts	0	
3921.9002 -- Of a thickness of 0.2 mm or more	5	0
3921.9003 -- Plates for photo type-founding	0	
3921.9004 -- Of vulcanised fibre	0	
3921.9009 -- Other	5	0
3922		
Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:		
3922.1000 -- Baths, shower-baths and wash-basins	10	0
3922.2000 -- Lavatory seats and covers	10	0
-- Other:		
3922.9001 -- Plastic dispensers for paper towels and toilet paper in rolls and soap dispensers	10	0

	A	E
	%	%
3922.9009 -- Other	10	0
3923 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:		
-- Boxes, cases, crates and similar articles:		
3923.1001 -- Fish cases	4	0
3923.1009 -- Other	5	0
-- Sacks and bags (including cones):		
-- Of polymers of ethylene:		
3923.2101 ---- For packing export products, provided these carry an appropriate inscription	0	
3923.2109 ---- Other	5	0
-- Of other plastics:		
3923.2901 ---- For packing export products, provided these carry an appropriate inscription	0	
3923.2909 ---- Other	5	0
3923.3000 -- Carboys, bottles, flasks and similar articles	5	0
3923.4000 -- Spools, cops, bobbins and similar supports	5	0
3923.5000 -- Stoppers, lids, caps and other closures	5	0
-- Other:		
3923.9001 -- Fish baskets and fishing line tubs	4	0
3923.9002 -- Pallets	4	0
3923.9009 -- Other	5	0
3924 Tableware, kitchenware, other household articles and toilet articles, of plastics:		
3924.1000 -- Tableware and kitchenware	10	0
3924.9000 -- Other	10	0
3925 Builders' ware of plastics, not elsewhere specified or included:		
3925.1000 -- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	5	0
-- Doors, windows and their frames and thresholds for doors:		
-- Doors:		
3925.2011 ---- With appropriate glass-panes, whether or not installed	5	0
3925.2019 ---- Other	5	0
-- Windows and window frames:		
3925.2021 ---- With appropriate glass-panes, whether or not installed	5	0
3925.2029 ---- Other	5	0
3925.2030 -- Other	5	0
3925.3000 -- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5	0

	A	E
	%	%
-- Other:		
3925.9001 -- Articles as defined in Note 11 (ij) to this Chapter	5	0
3925.9002 -- Constructions, shaped or moulded, for paneling or heat insulation	5	0
3925.9009 -- Other	5	0
3926 Other articles of plastics and articles of other materials of headings Nos. 3901 to 3914:		
-- Office or school supplies:		
3926.1001 -- Stencils and sheets for multi-copying	0	
3926.1009 -- Other	10	0
3926.2000 -- Articles of apparel and clothing accessories (including gloves)	15	0
-- Fittings for furniture, coachwork or the like:		
3926.3001 -- For vehicles	7.5	0
3926.3009 -- Other	0	
3926.4000 -- Statuettes and other ornamental articles	10	0
-- Other:		
3926.9011 -- Clasps, frames, buckles, hooks, eyes, eyelets and the like, of a kind used for clothing, travel goods, handbags or other articles of leather or textiles; beads and spangles	0	
3926.9012 -- Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, spikes and drawing pins	0	
3926.9013 -- Bolts and nuts, rivets, cotters, cotter-pins and similar articles; washers	0	
3926.9014 -- Packings, draught excluders and similar articles	0	
3926.9015 -- Articles of a kind commonly used in machinery or plant	0	
3926.9016 -- Transmission, conveyor or elevator belts or belting ...	0	
3926.9017 -- Tools, tool parts, tool handles, boot and shoe lasts and trees; broom and brush bodies	0	
3926.9018 -- Laboratory wares, whether or not graduated or calibrated	0	
3926.9019 -- Articles specially designed for ship- and boatbuilding	0	
3926.9021 -- Net rings	0	
3926.9022 -- Net and trawl floats	0	
3926.9023 -- Articles for fishing gear, n.e.s.	0	
3926.9024 -- Junction boxes for electrical wires, excluding articles of heading No. 8538	5	0
3926.9025 -- Life saving apparatus	0	
3926.9029 -- Other	10	0

Chapter 40 Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 4011 to 4013).
3. In headings Nos. 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 No. 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 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings Nos. 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 No. 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), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading No. 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 vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 4008.
8. Heading No. 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 Nos. 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 No. 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.

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4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:		
4001.1000	– Natural rubber latex, whether or not pre-vulcanised	0	
	– Natural rubber in other forms:		
4001.2100	-- Smoked sheets	0	
4001.2200	-- Technically specified natural rubber (TSNR)	0	
4001.2900	-- Other	0	
4001.3000	– Balata, gutta-percha, guayule, chicle and similar natural gums	0	

		A	E
		%	%
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip:		
	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.1100	-- Latex	0	
4002.1900	-- Other	0	
4002.2000	– Butadiene rubber (BR)	0	
	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.3100	-- Isobutene-isoprene (butyl) rubber (IIR)	0	
4002.3900	-- Other	0	
	– Chloroprene (chlorobutadiene) rubber (CR):		
4002.4100	-- Latex	0	
4002.4900	-- Other	0	
	– Acrylonitrile-butadiene rubber (NBR):		
4002.5100	-- Latex	0	
4002.5900	-- Other	0	
4002.6000	– Isoprene rubber (IR)	0	
4002.7000	– Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	
4002.8000	– Mixtures of any product of heading No 4001 with any product of this heading	0	
	– Other:		
4002.9100	-- Latex	0	
4002.9900	-- Other	0	
4003	Reclaimed rubber in primary forms or in plates, sheets or strip:		
4003.0001	– Floor and wall coverings	0	
4003.0009	– Other	0	
4004	4004.0000 Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	0	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:		
4005.1000	– Compounded with carbon black or silica	0	
4005.2000	– Solutions; dispersions other than those of subheading No. 4005.10	0	
	– Other:		
4005.9100	-- Plates, sheets and strip	0	
4005.9900	-- Other	0	

		A	E
		%	%
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:		
	4006.1000 – “Camel-back” strips for retreading rubber tyres	0	
	4006.9000 – Other	0	
4007	4007.0000 Vulcanised rubber thread and cord	0	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
	– Of cellular rubber:		
	– – Plates, sheets and strip:		
	4008.1101 – – – Floor and wall coverings	5	0
	4008.1109 – – – Other	0	
	4008.1900 – – Other	0	
	– Of non-cellular rubber:		
	– – Plates, sheets and strip:		
	4008.2101 – – – Floor and wall coverings	5	0
	4008.2109 – – – Other	0	
	4008.2900 – – Other	0	
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):		
	4009.1000 – Not reinforced or otherwise combined with other materials, without fittings	0	
	– Reinforced or otherwise combined only with metal, without fittings:		
	4009.2001 – – With a bursting point of 50 kg/cm ² or more	0	
	4009.2009 – – Other	0	
	– Reinforced or otherwise combined only with textile materials, without fittings:		
	4009.3001 – – With a bursting point of 50 kg/cm ² or more	0	
	4009.3009 – – Other	0	
	4009.4000 – Reinforced or otherwise combined with other materials, without fittings	0	
	4009.5000 – With fittings	0	
4010	Conveyor or transmission belts or belting, of vulcanised rubber:		
	– Conveyor belts or belting:		
	4010.1100 – – Reinforced only with metal	0	
	4010.1200 – – Reinforced only with textile materials	0	
	4010.1300 – – Reinforced only with plastics	0	
	4010.1900 – – Other	0	

	A	E
	%	%
– Transmission belts or belting:		
4010.2100 -- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm	0	
4010.2200 -- Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	0	
4010.2300 -- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	0	
4010.2400 -- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	0	
4010.2900 -- Other	0	
4011 New pneumatic tyres, of rubber:		
4011.1000 – Of a kind used on motor cars (including station wagons and racing cars)	10	0
4011.2000 – Of a kind used on buses or lorries	10	0
4011.3000 – Of a kind used on aircraft	0	
4011.4000 – Of a kind used on motorcycles	10	0
4011.5000 – Of a kind used on bicycles	10	0
– Other:		
4011.9100 -- Having a “herring-bone” or similar tread	10	0
4011.9900 -- Other	10	0
4012 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:		
4012.1000 – Retreaded tyres	10	0
4012.2000 – Used pneumatic tyres	10	0
4012.9000 – Other	10	0
4013 Inner tubes, of rubber:		
4013.1000 – Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10	0
4013.2000 – Of a kind used on bicycles	10	0
4013.9000 – Other	10	0
4014 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:		
– Sheath contraceptives:		
4014.1001 -- Condoms	0	
4014.1009 -- Other	0	
4014.9000 – Other	10	0

	A	E
	%	%
4015		
Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber:		
– Gloves:		
4015.1100 -- Surgical	0	
– Other:		
4015.1901 ---- Safety gloves, recognised by the Administration of occupational safety and health in accordance with rules No. 501 of August 31, 1994	0	
4015.1909 ---- Other	15	0
4015.9000 – Other	15	0
4016		
Other articles of vulcanised rubber other than hard rubber:		
– Of cellular rubber:		
4016.1001 -- Draught excluders	0	
4016.1002 -- Articles for technical use	0	
4016.1009 -- Other	10	0
– Other:		
4016.9100 -- Floor coverings and mats	10	0
4016.9200 -- Erasers	10	0
4016.9300 -- Gaskets, washers and other seals	0	
4016.9400 -- Boat or dock fenders, whether or not inflatable	5	0
– Other inflatable articles:		
4016.9501 ---- Life saving apparatus	0	
4016.9509 ---- Other	10	0
– Other:		
4016.9911 ---- Articles of a kind commonly used in machinery or plant	0	
4016.9912 ---- Cops, bobbins, spools and similar articles	0	
4016.9913 ---- Tools, tool parts, tool handles and broom and brush bodies	0	
4016.9914 ---- Laboratory wares, whether or not graduated or calibrated	0	
4016.9915 ---- Articles specially designed for ships- and boat-building	0	
4016.9916 ---- Life saving apparatus	0	
4016.9917 ---- Articles for fishing gear (for example bobbins, codend protectors, floats and fishing line floaters ...	0	
4016.9918 ---- Plates, strip, rods, profiles, tubes, parts and the like, prepared for use in structures	5	0
4016.9919 ---- Plates, tiles and the like, including such articles of moulded rubber	5	0
4016.9921 ---- Household articles and parts thereof	10	0
4016.9922 ---- Mats	15	0

		A	E
		%	%
4016.9923	--- Parts and accessories of equipment of headings Nos. 8601 to 8606, 8608 and 8713.....	0	
4016.9924	--- Parts and accessories of vehicles of headings Nos. 8716.2000 and 8716.3100	0	
4016.9925	--- For vehicles	7.5	0
4016.9929	--- Other	10	0
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:		
4017.0001	- Articles of hard rubber, prepared	10	0
4017.0009	- Other	0	

Section VIII
Raw hides and skins, leather, furskins and articles thereof; saddlery
and harness; travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)

Chapter 41
Raw hides and skins (other than furskins) and leather

Notes.

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 0511);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 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 reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 4111.

		A	E
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4101	Raw hides and skins of bovine 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:		
4101.1000	– Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	5	0
	– Other hides and skins of bovine animals, fresh or wet-salted:		
	-- Whole:		
4101.2101	---- For use in the manufacture of trawls	0	
4101.2109	---- Other	5	0
4101.2200	-- Butts and bends	5	0
4101.2900	-- Other	5	0
	– Other hides and skins of bovine animals, otherwise preserved:		
4101.3001	-- For the manufacture of trawls, unworked but salted and treated with copper sulphate	0	
4101.3009	-- Other	5	0

		A	E
		%	%
	– Hides and skins of equine animals:		
4101.4001	-- Hides of horses	5	0
4101.4009	-- Other	5	0
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:		
	– With wool on:		
4102.1001	-- Sheep skins, salted	5	0
4102.1002	-- Snips of sheep skins, salted	5	0
4102.1003	-- Snips of sheep skins, dried	5	0
4102.1009	-- Other	5	0
	– Without wool on:		
4102.2100	-- Pickled	5	0
	-- Other:		
4102.2901	---- Sheep skins without wool on, salted	5	0
4102.2909	---- Other	5	0
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:		
	– Of goats or kids:		
4103.1001	-- Goat skins, salted	5	0
4103.1002	-- Goat skins, dried	5	0
4103.1009	-- Other	5	0
4103.2000	– Of reptiles	5	0
	– Other:		
4103.9001	-- Refuse sheep skins	5	0
4103.9002	-- Reindeer skins, salted	5	0
4103.9003	-- Reindeer skins, dried	5	0
4103.9004	-- Seal skins, salted	5	0
4103.9005	-- Seal skins, dried	5	0
4103.9009	-- Other	5	0
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108 or 4109:		
4104.1000	– Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²)	5	0
	– Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
	-- Bovine leather, vegetable pre-tanned:		
4104.2101	---- Calf leather	5	0
4104.2109	---- Other	0	0

		A	E
		%	%
	-- Bovine leather, otherwise pre-tanned:		
4104.2201	---- Calf leather	5	0
4104.2209	---- Other	0	
	-- Other:		
4104.2901	---- Calf leather	5	0
4104.2909	---- Other	0	
	- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
	-- Full grains and full grain splits:		
4104.3101	---- Calf leather	5	0
4104.3109	---- Other	0	
	-- Other:		
4104.3901	---- Calf leather	5	0
4104.3909	---- Other	0	
4105	Sheep or lamb skin leather, without wool on, other than leather of heading No. 4108 or 4109:		
	- Tanned or retanned but not further prepared, whether or not split:		
4105.1100	-- Vegetable pre-tanned	5	0
4105.1200	-- Otherwise pre-tanned	5	0
4105.1900	-- Other	5	0
4105.2000	- Parchment-dressed or prepared after tanning	5	0
4106	Goat or kid skin leather, without hair on, other than leather of heading No. 4108 or 4109:		
	- Tanned or retanned but not further prepared, whether or not split:		
4106.1100	-- Vegetable pre-tanned	5	0
4106.1200	-- Otherwise pre-tanned	5	0
4106.1900	-- Other	5	0
4106.2000	- Parchment-dressed or prepared after tanning	5	0
4107	Leather of other animals, without hair on, other than leather of heading No. 4108 or 4109:		
4107.1000	- Of swine	5	0
	- Of reptiles:		
4107.2100	-- Vegetable pre-tanned	5	0
4107.2900	-- Other	5	0
	- Of other animals:		
4107.9001	-- Fish skins, frozen	5	0
4107.9002	-- Fish skins, salted	5	0
4107.9003	-- Fish skins, tanned	5	0
4107.9009	-- Other	5	0
4108	4108.0000 Chamois (including combination chamois) leather	5	0

		A	E	
		%	%	
4109	4109.0000	Patent leather and patent laminated leather; metalised leather	0	
4110	4110.0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5	0
4111	4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls ...	0	

Chapter 42
**Articles of leather; saddlery and harness; travel goods,
handbags and similar containers; articles of
animal gut (other than silk-worm gut)**

Notes.

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 3006);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 4303 or 4304);
 - (c) Made up articles of netting (heading No. 5608);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 6602;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading No. 7117);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 9209);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 9606.
2. (A) In addition to the provisions of Note 1 above, heading No. 4202 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 3923);
 - (b) Articles of plaiting materials (heading No. 4602).
(B) Articles of headings Nos. 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.
3. For the purposes of heading No. 4203, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 9113).

4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material:		
4201.0001	– Complete saddles and harness	10	0
4201.0009	– Other	10	0

		A	E
		%	%
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, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:		
	– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.1100	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202.1200	-- With outer surface of plastics or of textile materials ..	10	0
4202.1900	-- Other	10	0
	– Handbags, whether or not with shoulder strap, including those without handle:		
4202.2100	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202.2200	-- With outer surface of plastic sheeting or of textile materials	10	0
4202.2900	-- Other	10	0
	– Articles of a kind normally carried in the pocket or in the handbag:		
4202.3100	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202.3200	-- With outer surface of plastic sheeting or of textile materials	10	0
4202.3900	-- Other	10	0
	– Other:		
4202.9100	-- With outer surface of leather, of composition leather or of patent leather	10	0
4202.9200	-- With outer surface of plastic sheeting or of textile materials	10	0
4202.9900	-- Other	10	0
4203	Articles of apparel and clothing accessories, of leather or of composition leather:		
	– Articles of apparel:		
4203.1001	-- Protective aprons and sleeves	0	
4203.1009	-- Other	15	0
	– Gloves, mittens and mitts:		
4203.2100	-- Specially designed for use in sports	15	0

		A	E
		%	%
	-- Other:		
4203.2901	---- Gloves for radiologists and welders	0	
4203.2909	---- Other	15	0
4203.3000	- Belts and bandoliers	15	0
4203.4000	- Other clothing accessories	15	0
4204	4204.0000 Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	0	
4205	Other articles of leather or of composition leather:		
4205.0001	- For the manufacture of shoes	0	
4205.0002	- Handles	0	
4205.0009	- Other	10	0
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:		
4206.1000	- Catgut	0	
4206.9000	- Other	10	0

Chapter 43 Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading No. 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 No. 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 consisting of leather and furskin or of leather and artificial fur (heading No. 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 No. 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 No. 4303 or 4304 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 5801 or 6001).

		A	E
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4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 4101, 4102 or 4103:		
4301.1000	– Of mink, whole, with or without head, tail or paws	5	0
4301.2000	– Of rabbit or hare, whole, with or without head, tail or paws	5	0
4301.3000	– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5	0
4301.4000	– Of beaver, whole, with or without head, tail or paws	5	0
4301.5000	– Of musk-rat, whole, with or without head, tail or paws..	5	0
4301.6000	– Of fox, whole, with or without head, tail or paws	5	0
4301.7000	– Of seal, whole, with or without head, tail or paws	5	0

	A	E
	%	%
4301.8000 – Other furskins, whole, with or without head, tail or paws	5	0
– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:		
4301.9001 – Of mink	5	0
4301.9009 – Other	5	0
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 No. 4303:		
– Whole skins, with or without head, tail or paws, not assembled:		
4302.1100 – Of mink	5	0
4302.1200 – Of rabbit or hare	5	0
4302.1300 – Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	0
– Other:		
4302.1901 – Sheep skins, pretanned (semi-tanned)	5	0
4302.1902 – Sheep skins, tanned	5	0
4302.1903 – Sheep skins, mocha	5	0
4302.1904 – Calf skins	5	0
4302.1905 – Skins of bovine animals	5	0
4302.1906 – Hides of horses	5	0
4302.1907 – Goat skins	5	0
4302.1908 – Reindeer skins	5	0
4302.1909 – Other	5	0
– Heads, tails, paws and other pieces or cuttings, not assembled:		
4302.2001 – Of mink	5	0
4302.2002 – Snips of sheep skins, tanned	5	0
4302.2009 – Other	5	0
– Whole skins and pieces or cuttings thereof, assembled:		
4302.3001 – Of mink	5	0
4302.3009 – Other furskins	5	0
4303 Articles of apparel, clothing accessories and other articles of furskin:		
4303.1000 – Articles of apparel and clothing accessories	15	0
4303.9000 – Other	15	0
4304 Artificial fur and articles thereof:		
4304.0001 – Artificial fur	0	
4304.0009 – Other	15	0

Section IX
Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Chapter 44
Wood and articles of wood; wood charcoal

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 No. 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 No. 1401);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 1404);
 - (d) Activated charcoal (heading No. 3802);
 - (e) Articles of heading No. 4202;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading No. 6808;
 - (k) Imitation jewellery of heading No. 7117;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading No. 9305);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 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.
3. Headings Nos. 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 No. 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading No. 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 No. 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.

Subheading Note.

1. For the purposes of subheadings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood:

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

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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 similar forms:		
4401.1000	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	
	– Wood in chips or particles:		
4401.2100	– – Coniferous	0	
4401.2200	– – Non-coniferous	0	
4401.3000	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	0	
4402	4402.0000 Wood charcoal (including shell or nut charcoal), whether or not agglomerated	0	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		
4403.1000	– Treated with paint, stains, creosote or other preservatives	0	
4403.2000	– Other, coniferous	0	

	A	E
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-- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
4403.4100 -- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	
4403.4900 -- Other	0	
-- Other:		
4403.9100 -- Of oak (<i>Quercus spp.</i>)	0	
4403.9200 -- Of beech (<i>Fagus spp.</i>)	0	
4403.9900 -- Other	0	
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:		
4404.1000 -- Coniferous	0	
4404.2000 -- Non-coniferous	0	
4405 4405.0000 Wood wool; wood flour	0	
4406 Railway or tramway sleepers (cross-ties) of wood:		
4406.1000 -- Not impregnated	0	
4406.9000 -- Other	0	
4407 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:		
-- Coniferous:		
4407.1001 -- Floor covering	0	
4407.1009 -- Other	0	
-- Of tropical wood specified in Subheading Note 1 to this Chapter:		
-- Virola, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa:		
4407.2401 --- Floor covering	0	
4407.2409 --- Other	0	
-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407.2501 --- Floor covering	0	
4407.2509 --- Other	0	
-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		
4407.2601 --- Floor covering	0	
4407.2609 --- Other	0	
-- Other:		
4407.2901 --- Floor covering	0	
4407.2909 --- Other	0	

		A	E
		%	%
	– Other:		
	– – Of oak (<i>Quercus spp.</i>):		
4407.9101	– – – Floor covering	0	
4407.9109	– – – Other	0	
	– – Of beech (<i>Fagus spp.</i>):		
4407.9201	– – – Floor covering	0	
4407.9209	– – – Other	0	
	– – Other:		
4407.9901	– – – Floor covering	0	
4407.9909	– – – Other	0	
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:		
4408.1000	– Coniferous	0	
	– Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408.3100	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	
4408.3900	– – Other	0	
4408.9000	– Other	0	
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 finger-jointed:		
	– Coniferous:		
4409.1001	– – Floor covering, continuously shaped	0	
4409.1002	– – Wall covering, continuously shaped	0	
4409.1003	– – Beadings and mouldings	5	0
4409.1009	– – Other	5	0
	– Non-coniferous:		
4409.2001	– – Floor covering, continuously shaped	0	
4409.2002	– – Wall covering, continuously shaped	0	
4409.2003	– – Beadings and mouldings	5	0
4409.2009	– – Other	5	0
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:		
	– Of wood:		
	– – Waferboard, including oriented strand board:		
4410.1101	– – – Continuously shaped paneling materials for floors ..	0	

	A	E
	%	%
4410.1102 --- Continuously shaped paneling materials for other use	0	
4410.1103 --- Beadings and mouldings	5	0
4410.1109 --- Other	0	
--- Other:		
4410.1901 --- Continuously shaped paneling materials for floors ..	0	
4410.1902 --- Continuously shaped paneling materials for other use	0	
4410.1903 --- Beadings and mouldings	5	0
4410.1909 --- Other	0	
--- Of other ligneous materials:		
4410.9001 --- Continuously shaped paneling materials for floors	0	
4410.9002 --- Continuously shaped paneling materials for other use	0	
4410.9003 --- Beadings and mouldings	5	0
4410.9009 --- Other	0	
4411 Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
--- Fibreboard of a density exceeding 0.8 g/cm ³ :		
--- Not mechanically worked or surface covered:		
4411.1101 --- Continuously shaped paneling materials for floors .	0	
4411.1102 --- Continuously shaped paneling materials for other use	0	
4411.1103 --- Beadings and mouldings	5	0
4411.1109 --- Other	0	
--- Other:		
4411.1901 --- Continuously shaped paneling materials for floors .	0	
4411.1902 --- Continuously shaped paneling materials for other use	0	
4411.1903 --- Beadings and mouldings	5	0
4411.1909 --- Other	0	
--- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
--- Not mechanically worked or surface covered:		
4411.2101 --- Continuously shaped paneling materials for floors .	0	
4411.2102 --- Continuously shaped paneling materials for other use	0	
4411.2103 --- Beadings and mouldings	5	0
4411.2109 --- Other	0	
--- Other:		
4411.2901 --- Continuously shaped paneling materials for floors .	0	
4411.2902 --- Continuously shaped paneling materials for other use	0	
4411.2903 --- Beadings and mouldings	5	0

	A	E
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4411.2909 --- Other	0	
– Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :		
-- Not mechanically worked or surface covered:		
4411.3101 --- Continuously shaped paneling materials for floors .	0	
4411.3102 --- Continuously shaped paneling materials for other use	0	
4411.3103 --- Beadings and mouldings	5	0
4411.3109 --- Other	0	
-- Other:		
4411.3901 --- Continuously shaped paneling materials for floors .	0	
4411.3902 --- Continuously shaped paneling materials for other use	0	
4411.3903 --- Beadings and mouldings	5	0
4411.3909 --- Other	0	
– Other:		
-- Not mechanically worked or surface covered:		
4411.9101 --- Continuously shaped paneling materials for floors .	0	
4411.9102 --- Continuously shaped paneling materials for other use	0	
4411.9103 --- Beadings and mouldings	5	0
4411.9109 --- Other	0	
-- Other:		
4411.9901 --- Continuously shaped paneling materials for floors .	0	
4411.9902 --- Continuously shaped paneling materials for other use	0	
4411.9903 --- Beadings and mouldings	5	0
4411.9909 --- Other	0	
4412		
Plywood, veneered panels and similar laminated wood:		
– Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter:		
4412.1301 --- Continuously shaped paneling materials for floors .	0	
4412.1302 --- Continuously shaped paneling materials for other use	0	
4412.1303 --- Beadings and mouldings	5	0
4412.1309 --- Other	0	
-- Other, with at least one outer ply of non-coniferous wood:		
4412.1401 --- Continuously shaped paneling materials for floors .	0	
4412.1402 --- Continuously shaped paneling materials for other use	0	
4412.1403 --- Beadings and mouldings	5	0

	A	E
	%	%
4412.1409 --- Other	0	
-- Other:		
4412.1901 ---- Continuously shaped paneling materials for floors .	0	
4412.1902 ---- Continuously shaped paneling materials for other use	0	
4412.1903 ---- Beadings and mouldings	5	0
4412.1909 ---- Other	0	
-- Other, with at least one outer ply of non-coniferous wood:		
-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:		
4412.2201 ---- Continuously shaped paneling materials for floors .	0	
4412.2202 ---- Continuously shaped paneling materials for other use	0	
4412.2203 ---- Beadings and mouldings	5	0
4412.2209 ---- Other	0	
-- Other, containing at least one layer of particle board:		
4412.2301 ---- Continuously shaped paneling materials for floors .	0	
4412.2302 ---- Continuously shaped paneling materials for other use	0	
4412.2303 ---- Beadings and mouldings	5	0
4412.2309 ---- Other	0	
-- Other:		
4412.2901 ---- Continuously shaped paneling materials for floors .	0	
4412.2902 ---- Continuously shaped paneling materials for other use	0	
4412.2903 ---- Beadings and mouldings	5	0
4412.2909 ---- Other	0	
-- Other:		
-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter:		
4412.9201 ---- Continuously shaped paneling materials for floors .	0	
4412.9202 ---- Continuously shaped paneling materials for other use	0	
4412.9203 ---- Beadings and mouldings	5	0
4412.9209 ---- Other	0	
-- Other, containing at least one layer of particle board:		
4412.9301 ---- Continuously shaped paneling materials for floors .	0	
4412.9302 ---- Continuously shaped paneling materials for other use	0	
4412.9303 ---- Beadings and mouldings	5	0
4412.9309 ---- Other	0	
-- Other:		
4412.9901 ---- Continuously shaped paneling materials for floors .	0	
4412.9902 ---- Continuously shaped paneling materials for other use	0	

		A	E
		%	%
4412.9903	--- Beadings and mouldings	5	0
4412.9909	--- Other	0	
4413	Densified wood, in blocks, plates, strips or profile shapes:		
4413.0001	– Continuously shaped paneling materials for floors	0	
4413.0002	– Continuously shaped paneling materials for other use ...	0	
4413.0003	– Beadings and mouldings	5	0
4413.0009	– Other	0	
4414	4414.0000 Wooden frames for paintings, photographs, mirrors or similar objects	10	0
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:		
4415.1000	– Cases, boxes, crates, drums and similar packings; cable-drums	5	0
4415.2000	– Pallets, box pallets and other load boards; pallet collars	5	0
4416	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves:		
4416.0001	– Barrels and parts thereof	0	
4416.0009	– Other	5	0
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417.0001	– Brush bodies	0	
4417.0002	– Shoe lasts	0	
4417.0003	– Handles and helves	0	
4417.0009	– Other	0	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:		
	– Windows, French-windows and their frames:		
4418.1001	-- With appropriate glass panes, whether or not installed	5	0
4418.1009	-- Other	5	0
	– Doors and their frames and thresholds:		
	-- Inner doors:		
4418.2011	--- With appropriate glass panes, whether or not installed	5	0
4418.2019	--- Other	5	0

		A	E
		%	%
	-- Front doors:		
4418.2021	---- With appropriate glass panes, whether or not installed	5	0
4418.2029	---- Other	5	0
4418.2030	-- Other	5	0
4418.3000	-- Parquet panels	5	0
4418.4000	-- Shuttering for concrete constructional work	5	0
4418.5000	-- Shingles and shakes	5	0
	-- Other:		
4418.9001	-- Roofs, walls, floors, beams and other prefabricated parts of buildings of heading No. 9406	5	0
4418.9002	-- Cellular panels, whether or not clad with base metal ..	0	
4418.9009	-- Other	5	0
4419	4419.0000 Tableware and kitchenware, of wood	10	0
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:		
4420.1000	-- Statuettes and other ornaments, of wood	10	0
	-- Other:		
4420.9001	-- Wood marquetry and inlaid wood	0	
4420.9009	-- Other	10	0
4421	Other articles of wood:		
4421.1000	-- Clothes hangers	10	0
	-- Other:		
4421.9011	-- Stoppers and other closures	0	
4421.9012	-- Articles of a kind commonly used in machinery or plant	0	
4421.9013	-- Spools, cops, bobbins and similar supports	0	
4421.9014	-- Articles specially designed for ship- and boatbuilding	0	
4421.9015	-- Life saving apparatus	0	
4421.9016	-- Joiner's benches and the like	0	
4421.9017	-- Articles for fishing gear	0	
4421.9018	-- Fittings suitable for furniture, doors, staircases, windows, travelling gear and other articles of leather or textiles and the like	0	
4421.9019	-- Tubes and parts thereof, n.e.s.	0	
4421.9021	-- Bath and toilet articles	10	0
4421.9022	-- Saddletrees and yokes	0	
4421.9029	-- Other	10	0

Chapter 45

Cork and articles of cork

Note.

1. This Chapter does not cover:
 - (a) Foodwear or parts of foodwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

		A	E
		%	%
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:		
4501.1000	– Natural cork, raw or simply prepared	0	
4501.9000	– Other	0	
4502	4502.0000 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	0	
4503	Articles of natural cork:		
4503.1000	– Corks and stoppers	0	
	– Other:		
4503.9001	-- Cork floats for fishing nets	0	
4503.9002	-- Life saving apparatus	0	
4503.9009	-- Other	10	0
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:		
	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:		
4504.1001	-- Gaskets and the like	0	
4504.1002	-- Floor or wall coverings	5	0
4504.1003	-- Articles of cork for shoemaking, n.e.s.	0	
4504.1004	-- Sheets for bottlecaps	0	
4504.1005	-- Insulating material	0	
4504.1006	-- Articles of a kind commonly used in machinery or plant	0	
4504.1009	-- Other	10	0
	– Other:		
4504.9001	-- Rods, profiles, tubes and the like, n.e.s.....	0	
4504.9002	-- Gaskets	0	
4504.9003	-- Insulating material	0	
4504.9004	-- Articles of a kind commonly used in machinery or plant	0	
4504.9009	-- Other	10	0

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, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading No. 4814;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 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, lamps and lighting fittings).
3. For the purposes of heading No. 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.

		A	E
		%	%
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):		
4601.1000	– Plaits and similar products of plaiting materials, whether or not assembled into strips	10	0
4601.2000	– Mats, matting and screens of vegetable materials	10	0
	– Other:		
4601.9100	– – Of vegetable materials	10	0
4601.9900	– – Other	10	0
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 4601; articles of loofah:		
	– Of vegetable materials:		
4602.1001	– – Articles for the conveyance or packing of goods	0	
4602.1002	– – Handles and straps of vegetable materials	0	
4602.1009	– – Other	10	0

	A	E
	%	%
-- Other:		
4602.9001 -- Articles for the conveyance or packing of goods	0	
4602.9002 -- Handles and straps, n.e.s.	0	
4602.9009 -- Other	10	0

Section X
**Pulp of wood or of other fibrous cellulosic material; recovered (waste and
scrap) paper or paperboard; paper and
paperboard and articles thereof**

Chapter 47
**Pulp of wood or of other fibrous cellulosic material; recovered (waste
and scrap) paper or paperboard**

Note.

1. For the purposes of heading No. 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.

			A	E
			%	%
4701	4701.0000	Mechanical wood pulp	0	
4702	4702.0000	Chemical wood pulp, dissolving grades	0	
4703		Chemical wood pulp, soda or sulphate, other than dissolving grades:		
		– Unbleached:		
	4703.1100	– – Coniferous	0	
	4703.1900	– – Non-coniferous	0	
		– Semi-bleached or bleached:		
	4703.2100	– – Coniferous	0	
	4703.2900	– – Non-coniferous	0	
4704		Chemical wood pulp, sulphite, other than dissolving grades:		
		– Unbleached:		
	4704.1100	– – Coniferous	0	
	4704.1900	– – Non-coniferous	0	
		– Semi-bleached or bleached:		
	4704.2100	– – Coniferous	0	
	4704.2900	– – Non-coniferous	0	
4705	4705.0000	Semi-chemical wood pulp	0	
4706		Pulps of fibres derived from recovered (waste and scrap) paper and paperboard or of other fibrous cellulosic material:		
	4706.1000	– Cotton linters pulp	0	

	A	E
	%	%
4706.2000 – Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	
– Other:		
4706.9100 – Mechanical	0	
4706.9200 – Chemical	0	
4706.9300 – Semi-chemical	0	
4707 Recovered (waste and scrap) paper or paperboard:		
4707.1000 – Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	
4707.2000 – Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	
4707.3000 – Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	
4707.9000 – Other, including unsorted waste and scrap	0	

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

Notes.

1. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading No. 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 No. 3401), or with polishes, creams or similar preparations (heading No. 3405);
 - (e) Sensitised paper or paperboard of headings Nos. 3701 to 3704;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 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 constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 4814 (Chapter 39);
 - (h) Articles of heading No. 4202 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading No. 6805) or paper- or paperboard-backed mica (heading No. 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (Section XV);
 - (o) Articles of heading No. 9209; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos. 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 No. 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
4. In addition to hand-made paper and paperboard, heading No. 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

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

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

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content 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 No. 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 5. 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.
- 6. 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 Nos. 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 7. (A) Headings Nos. 4801, 4802, 4804 to 4808, 4810 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 15 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.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 4802.
- (B) Headings Nos. 4803 and 4809 apply only to paper, 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.
- 8. For the purposes of heading No. 4814, the expression “wallpaper and similar wall coverings” applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., 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 No. 4815.
9. Heading No. 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
 10. Heading No. 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
 11. Except for the goods of heading No. 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

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

- (a) Having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading No. 4805.10, “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 semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50 % relative humidity, at 23 °C.
4. For the purposes of subheading No. 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa.m²/g.
5. For the purposes of subheading No. 4810.21, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

			A	E
			%	%
4801	4801.0000	Newsprint, in rolls or sheets	0	
4802		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 4801 or 4803; hand-made paper and paperboard:		
	4802.1000	– Hand-made paper and paperboard	0	

	A	E
	%	%
4802.2000 – Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	
4802.3000 – Carbonising base paper	0	
4802.4000 – Wallpaper base	0	
– Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:		
4802.5100 – Weighing less than 40 g/m ²	0	
4802.5200 – Weighing 40 g/m ² or more but not more than 150 g/m ²	0	
4802.5300 – Weighing more than 150 g/m ²	0	
4802.6000 – Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process	0	
4803 4803.0000 Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	0	
4804 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 4802 or 4803:		
– Kraftliner:		
4804.1100 – Unbleached	0	
4804.1900 – Other	0	
– Sack kraft paper:		
4804.2100 – Unbleached	0	
4804.2900 – Other	0	
– Other kraft paper and paperboard weighing 150 g/m ² or less:		
4804.3100 – Unbleached	0	
4804.3900 – Other	0	
– Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
4804.4100 – Unbleached	0	
4804.4200 – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	
4804.4900 – Other	0	
– Other kraft paper and paperboard weighing 225 g/m ² or more:		
4804.5100 – Unbleached	0	

	A	E
	%	%
4804.5200 -- 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	0	
4804.5900 -- Other	0	
4805 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:		
4805.1000 – Semi-chemical fluting paper (corrugating medium)	0	
– Multi-ply paper and paperboard:		
4805.2100 -- Each layer bleached	0	
4805.2200 -- With only one outer layer bleached	0	
4805.2300 -- Having three or more layers, of which only the two outer layers are bleached	0	
4805.2900 -- Other	0	
4805.3000 – Sulphite wrapping paper	0	
4805.4000 – Filter paper and paperboard	0	
4805.5000 – Felt paper and paperboard	0	
4805.6000 – Other paper and paperboard, weighing 150 g/m ² or less	0	
4805.7000 – Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²	0	
4805.8000 – Other paper and paperboard, weighing 225 g/m ² or more	0	
4806 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:		
4806.1000 – Vegetable parchment	0	
4806.2000 – Greaseproof papers	0	
4806.3000 – Tracing papers	0	
4806.4000 – Glassine and other glazed transparent or translucent papers	0	
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:		
4807.1000 – Paper and paperboard, laminated internally with bitumen, tar or asphalt	0	
4807.9000 – Other	0	
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 No. 4803:		
4808.1000 – Corrugated paper and paperboard, whether or not perforated	0	

	A	E
	%	%
4808.2000 – Sack kraft paper, creped or crinkled, whether or not embossed or perforated	0	
4808.3000 – Other kraft paper, creped or crinkled, whether or not embossed or perforated	0	
4808.9000 – Other	0	
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:		
4809.1000 – Carbon or similar copying papers	0	
4809.2000 – Self-copy paper	0	
4809.9000 – Other	0	
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 sheets:		
– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:		
4810.1100 – Weighing not more than 150 g/m ²	0	
4810.1200 – Weighing more than 150 g/m ²	0	
– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4810.2100 – Light-weight coated paper	0	
4810.2900 – Other	0	
– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.3100 – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	0	
4810.3200 – Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² ..	0	
4810.3900 – Other	0	
– Other paper and paperboard:		
4810.9100 – Multi-ply	0	
4810.9900 – Other	0	

		A	E
		%	%
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 4803, 4809 or 4810:		
4811.1000	– Tarred, bituminised or asphalted paper and paperboard .0 – Gummed or adhesive paper and paperboard:		
4811.2100	-- Self-adhesive	0	
4811.2900	-- Other	0	
	– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.3100	-- Bleached, weighing more than 150 g/m ²	0	
4811.3900	-- Other	0	
4811.4000	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	
4811.9000	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres	0	
4812	4812.0000 Filter blocks, slabs and plates, of paper pulp	0	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:		
4813.1000	– In the form of booklets or tubes	0	
4813.2000	– In rolls of a width not exceeding 5 cm	0	
4813.9000	– Other	0	
4814	Wallpaper and similar wall coverings; window transparencies of paper:		
4814.1000	– “Ingrain” paper	5	0
	– Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics:		
4814.2001	-- Coated or covered with plastics, of a width 60-160 cm	0	
4814.2009	-- Other	5	0
4814.3000	– Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	5	0
	– Other:		
4814.9001	-- Embossed wallpaper, not design-printed or decorated, of a width 60-160 cm	0	
4814.9002	-- Wallpaper impregnated with plastics, of a width 60-160 cm	0	
4814.9009	-- Other	5	0

		A %	E %
4815	4815.0000		
	Floor coverings on a base of paper or of paperboard, whether or not cut to size	5	0
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:		
	4816.1000 – Carbon or similar copying papers	5	0
	– Self-copy paper:		
	4816.2001 -- Not printed	0	
	4816.2009 -- Other	5	0
	4816.3000 – Duplicator stencils	0	
	4816.9000 – Other	5	0
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:		
	– Envelopes:		
	4817.1001 -- Unprinted	10	0
	4817.1009 -- Other	10	0
	4817.2000 – Letter cards, plain postcards and correspondence cards .	10	0
	4817.3000 – Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10	0
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, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:		
	4818.1000 – Toilet paper	10	0
	4818.2000 – Handkerchiefs, cleansing or facial tissues and towels ...	10	0
	4818.3000 – Tablecloths and serviettes	10	0
	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
	4818.4001 -- Baby napkins and napkin liners	10	0
	4818.4009 -- Other	10	0
	4818.5000 – Articles of apparel and clothing accessories	15	0
	4818.9000 – Other	10	0
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or		

	A	E
	%	%
	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:	
	– Cartons, boxes and cases, of corrugated paper or paperboard:	
4819.1001	0	
4819.1009	5	0
	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard:	
4819.2001	0	
4819.2009	5	0
	– Sacks and bags, having a base of a width of 40 cm or more:	
4819.3001	0	
4819.3009	5	0
	– Other sacks and bags, including cones:	
4819.4001	0	
4819.4009	5	0
	– Other packing containers, including record sleeves:	
4819.5001	0	
4819.5002	10	0
4819.5009	5	0
4819.6000	10	0
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:	
	– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1001	10	0
4820.1009	10	0
4820.2000	10	0
4820.3000	10	0

	A	E
	%	%
4820.4000 – Manifold business forms and interleaved carbon sets	10	0
4820.5000 – Albums for samples or for collections	10	0
4820.9000 – Other	10	0
4821 Paper or paperboard labels of all kinds, whether or not printed:		
– Printed:		
4821.1001 – Printed labels for export products	0	
4821.1009 – Other	5	0
4821.9000 – Other	5	0
4822 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):		
4822.1000 – Of a kind used for winding textile yarn	0	
4822.9000 – Other	0	
4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:		
– Gummed or adhesive paper, in strips or rolls:		
4823.1100 – Self-adhesive	0	
4823.1900 – Other	0	
4823.2000 – Filter paper and paperboard	0	
4823.4000 – Rolls, sheets and dials, printed for self-recording apparatus	0	
– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
4823.5100 – Printed, embossed or perforated	0	
4823.5900 – Other	0	
4823.6000 – Trays, dishes, plates, cups and the like, of paper or paperboard	10	0
– Moulded or pressed articles of paper pulp:		
4823.7001 – Tubes and machine packings, articles for technical use and similar small articles	0	
4823.7009 – Other	10	0

	A	E
	%	%
-- Other:		
4823.9001 -- Packings, draught excluders, washers and the like	0	
4823.9002 -- Plates, strip, rods, profiles and the like	0	
4823.9003 -- Articles commonly used in machinery or plant	0	
4823.9004 -- Articles for the conveyance or packing of goods, n.e.s	5	0
4823.9005 -- For buildings	5	0
4823.9006 -- Wrapping paper, printed and cut to size or shape	5	0
4823.9007 -- Dress patterns	0	
4823.9009 -- Other	10	0

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 No. 9023);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading No. 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 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 a computer, 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 No. 4901, whether or not containing advertising material.
4. Heading No. 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 No. 4911.
5. Subject to Note 3 to this Chapter, heading No. 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 No. 4911.
6. For the purposes of heading No. 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

		A	E
		%	%
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:		
	— In single sheets, whether or not folded:		
4901.1001	— In Icelandic	0	
4901.1009	— Other	0	

		A	E
		%	%
	– Other:		
	–– Dictionaries and encyclopaedias, and serial instalments thereof:		
4901.9101	––– In Icelandic	0	
4901.9109	––– Other	0	
	–– Other:		
4901.9901	––– In Icelandic	0	
4901.9909	––– Other	0	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:		
	– Appearing at least four times a week:		
4902.1001	–– Journals, periodicals and national or provincial newspapers	0	
4902.1009	–– Other	0	
	– Other:		
4902.9001	–– Journals, periodicals and national or provincial newspapers	0	
4902.9009	–– Other	0	
4903	4903.0000 Children’s picture, drawing or colouring books	0	
4904	4904.0000 Music, printed or in manuscript, whether or not bound or illustrated	0	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:		
4905.1000	– Globes	0	
	– Other:		
	–– In book form:		
4905.9101	––– Atlases of Iceland and its continental shelf	0	
4905.9109	––– Other	0	
	–– Other:		
4905.9901	––– Maps, hydrographic charts and other such maps of Iceland and its continental shelf, including wall maps	0	
4905.9909	––– Other	0	
4906	4906.0000 Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	0	
4907	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms;		

		A	E
		%	%
	stock, share or bond certificates and similar documents of title:		
4907.0001	– Stamps, unused	0	
4907.0002	– Banknotes	0	
4907.0009	– Other	0	
4908	Transfers (decalcomanias):		
4908.1000	– Transfers (decalcomanias), vitrifiable	0	
4908.9000	– Other	10	0
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:		
4909.0001	– Printed or illustrated postcards	10	0
4909.0009	– Other	10	0
4910	4910.0000 Calendars of any kind, printed, including calendar blocks	5	0
4911	Other printed matter, including printed pictures and photographs:		
	– Trade advertising material, commercial catalogues and the like:		
4911.1001	– – In Icelandic	0	
4911.1009	– – Other	0	
	– Other:		
	– – Pictures, designs and photographs:		
4911.9101	– – – Pictures used for teaching in schools; designs	0	
4911.9109	– – – Other	10	0
4911.9900	– – Other	10	0

Section XI Textiles and textile articles

Notes.

1. This Section does not cover:
 - (a) Animal brush-making bristles or hair (heading No. 0502); horsehair or horsehair waste (heading No. 0503);
 - (b) Human hair or articles of human hair (heading No. 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading No. 5911);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading No. 2524 or articles of asbestos or other products of heading No. 6812 or 6813;
 - (e) Articles of heading No. 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 3306;
 - (f) Sensitised textiles of headings Nos. 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 No. 4303 or 4304;
 - (l) Articles of textile materials of heading No. 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 No. 6805) and also carbon fibres or articles of carbon fibres of heading No. 6815;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading No. 5110) and metallised yarn (heading No. 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 No. 5006, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading No. 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 No. 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) 85 g in the case of silk, waste silk or man-made filaments; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

- (i) 85 g in the case of silk, waste silk or man-made filaments; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings Nos. 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 |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon | 27 cN/tex. |
7. For the purposes of this Section, the expression “made up” means:
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) 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;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) 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);
 - (f) 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. 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 Nos. 6101 to 6114 and headings Nos. 6201 to 6211.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
 - (a) **Elastomeric yarn**
 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.
 - (b) **Unbleached yarn**
 Yarn which:
 - (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 - (ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.
 Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).
 - (c) **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.
 - (d) **Coloured (dyed or printed) yarn**
 Yarn which:
 - (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
 - (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
 - (iii) is obtained from slivers or rovings which have been printed; or
 - (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

- (e) **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.
- (f) **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.
- (g) **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.
- (h) **Woven fabric of yarns of different colours**
Woven fabric (other than printed woven fabric) which:
- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
 - (ii) consists of unbleached or bleached yarn and coloured yarn; or
 - (iii) consists of marl or mixture yarns.
- (In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

- (ij) **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.

- (k) **Plain weave**
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 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 No. 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.

Chapter 50
Silk

			A	E
			%	%
5001	5001.0000	Silk-worm cocoons suitable for reeling	0	
5002	5002.0000	Raw silk (not thrown)	0	
5003		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):		
	5003.1000	– Not carded or combed	0	
	5003.9000	– Other	0	
5004	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	0	
5005	5005.0000	Yarn spun from silk waste, not put up for retail sale ...	0	
5006	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	0	
5007		Woven fabrics of silk or of silk waste:		
		– Fabrics of noil silk:		
	5007.1001	-- Combined with rubber threads	0	
	5007.1009	-- Other	0	
		– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk:		
	5007.2001	-- Combined with rubber threads	0	
	5007.2009	-- Other	0	
		– Other fabrics:		
	5007.9001	-- Combined with rubber threads	0	
	5007.9009	-- Other	0	

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

Note.

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fibre grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, 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 No. 0502) and horsehair (heading No. 0503).

		A	E
		%	%
5101	Wool, not carded or combed:		
	– Greasy, including fleece-washed wool:		
5101.1100	– Shorn wool	0	
5101.1900	– Other	0	
	– Degreased, not carbonised:		
5101.2100	– Shorn wool	0	
5101.2900	– Other	0	
5101.3000	– Carbonised	0	
5102	Fine or coarse animal hair, not carded or combed:		
5102.1000	– Fine animal hair	0	
5102.2000	– Coarse animal hair	0	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:		
5103.1000	– Noils of wool or of fine animal hair	0	
5103.2000	– Other waste of wool or of fine animal hair	0	
5103.3000	– Waste of coarse animal hair	0	
5104	5104.0000 Garnetted stock of wool or of fine or coarse animal hair	0	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):		
5105.1000	– Carded wool	0	
	– Wool tops and other combed wool:		
5105.2100	– Combed wool in fragments	0	
	– Other:		
5105.2901	– Wool discs	0	
5105.2909	– Other	0	
5105.3000	– Fine animal hair, carded or combed	0	

	A	E
	%	%
5105.4000 – Coarse animal hair, carded or combed	0	
5106 Yarn of carded wool, not put up for retail sale:		
5106.1000 – Containing 85 % or more by weight of wool	0	
5106.2000 – Containing less than 85 % by weight of wool	0	
5107 Yarn of combed wool, not put up for retail sale:		
5107.1000 – Containing 85 % or more by weight of wool	0	
5107.2000 – Containing less than 85 % by weight of wool	0	
5108 Yarn of fine animal hair (carded or combed), not put up for retail sale:		
5108.1000 – Carded	0	
5108.2000 – Combed	0	
5109 Yarn of wool or of fine animal hair, put up for retail sale:		
– Containing 85 % or more by weight of wool or of fine animal hair:		
5109.1001 – Yarn of wool skeins	0	
5109.1002 – Knitting wool	0	
5109.1009 – Other	0	
5109.9000 – Other	0	
5110 Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:		
5110.0001 – Yarn of coarse animal hair or of horse hair, put up for retail sale	0	
5110.0009 – Other	0	
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:		
– Of a weight not exceeding 300 g/m ² :		
5111.1101 – Combined with rubber threads	0	
5111.1109 – Other	0	
– Other:		
5111.1901 – Combined with rubber threads	0	
5111.1909 – Other	0	
– Other, mixed mainly or solely with man-made filaments:		
5111.2001 – Combined with rubber threads	0	
5111.2009 – Other	0	
– Other, mixed mainly or solely with man-made staple fibres:		
5111.3001 – Combined with rubber threads	0	
5111.3009 – Other	0	

	A	E
	%	%
– Other:		
5111.9001 -- Combined with rubber threads	0	
5111.9009 -- Other	0	
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:		
-- Of a weight not exceeding 200 g/m ² :		
5112.1101 ---- Combined with rubber threads	0	
5112.1109 ---- Other	0	
-- Other:		
5112.1901 ---- Combined with rubber threads	0	
5112.1909 ---- Other	0	
– Other, mixed mainly or solely with man-made filaments:		
5112.2001 -- Combined with rubber threads	0	
5112.2009 -- Other	0	
– Other, mixed mainly or solely with man-made staple fibres:		
5112.3001 -- Combined with rubber threads	0	
5112.3009 -- Other	0	
– Other:		
5112.9001 -- Combined with rubber threads	0	
5112.9009 -- Other	0	
5113		
Woven fabrics of coarse animal hair or of horsehair:		
5113.0001 – Combined with rubber threads	0	
5113.0009 – Other	0	

Chapter 52 Cotton

Subheading Note.

1. For the purposes of subheadings Nos. 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.

			A	E
			%	%
5201	5201.0000	Cotton, not carded or combed	0	
5202		Cotton waste (including yarn waste and garnetted stock):		
	5202.1000	– Yarn waste (including thread waste)	0	
		– Other:		
	5202.9100	– Garnetted stock	0	
	5202.9900	– Other	0	
5203	5203.0000	Cotton, carded or combed	0	
5204		Cotton sewing thread, whether or not put up for retail sale:		
		– Not put up for retail sale:		
	5204.1100	– Containing 85 % or more by weight of cotton	0	
	5204.1900	– Other	0	
	5204.2000	– Put up for retail sale	0	
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:		
	5205.1100	– Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	
	5205.1200	– Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	
	5205.1300	– Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	
	5205.1400	– Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	
	5205.1500	– Measuring less than 125 decitex (exceeding 80 metric number)	0	

	A	E
	%	%
– Single yarn, of combed fibres:		
5205.2100 -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	
5205.2200 -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	
5205.2300 -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	
5205.2400 -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	
5205.2600 -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	0	
5205.2700 -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	0	
5205.2800 -- Measuring less than 83.33 decitex (exceeding 120 metric number)	0	
– Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.3100 -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	
5205.3200 -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	
5205.3300 -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	
5205.3400 -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	
5205.3500 -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	
– Multiple (folded) or cabled yarn, of combed fibres:		
5205.4100 -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	
5205.4200 -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	

	A	E
	%	%
5205.4300 -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	
5205.4400 -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	
5205.4600 -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	0	
5205.4700 -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	0	
5205.4800 -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	0	
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:		
5206.1100 -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	
5206.1200 -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	
5206.1300 -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	
5206.1400 -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	
5206.1500 -- Measuring less than 125 decitex (exceeding 80 metric number)	0	
-- Single yarn, of combed fibres:		
5206.2100 -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	0	
5206.2200 -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	0	
5206.2300 -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	0	

	A	E
	%	%
5206.2400 -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	0	
5206.2500 -- Measuring less than 125 decitex (exceeding 80 metric number)	0	
-- Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.3100 -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	
5206.3200 -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	
5206.3300 -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	
5206.3400 -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	
5206.3500 -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	
-- Multiple (folded) or cabled yarn, of combed fibres:		
5206.4100 -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	0	
5206.4200 -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	0	
5206.4300 -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	0	
5206.4400 -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	0	
5206.4500 -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	0	
5207 Cotton yarn (other than sewing thread) put up for retail sale:		
5207.1000 -- Containing 85 % or more by weight of cotton	0	
5207.9000 -- Other	0	

		A	E
		%	%
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²:		
	– Unbleached:		
	-- Plain weave, weighing not more than 100 g/m ² :		
5208.1101	--- Combined with rubber threads	0	
5208.1109	--- Other	0	
	-- Plain weave, weighing more than 100 g/m ² :		
5208.1201	--- Combined with rubber threads	0	
5208.1209	--- Other	0	
	-- 3-thread or 4-thread twill, including cross twill:		
5208.1301	--- Combined with rubber threads	0	
5208.1309	--- Other	0	
	-- Other fabrics:		
5208.1901	--- Combined with rubber threads	0	
5208.1909	--- Other	0	
	– Bleached:		
	-- Plain weave, weighing not more than 100 g/m ² :		
5208.2101	--- Combined with rubber threads	0	
5208.2109	--- Other	0	
	-- Plain weave, weighing more than 100 g/m ² :		
5208.2201	--- Combined with rubber threads	0	
5208.2209	--- Other	0	
	-- 3-thread or 4-thread twill, including cross twill:		
5208.2301	--- Combined with rubber threads	0	
5208.2309	--- Other	0	
	-- Other fabrics:		
5208.2901	--- Combined with rubber threads	0	
5208.2909	--- Other	0	
	– Dyed:		
	-- Plain weave, weighing not more than 100 g/m ² :		
5208.3101	--- Combined with rubber threads	0	
5208.3109	--- Other	0	
	-- Plain weave, weighing more than 100 g/m ² :		
5208.3201	--- Combined with rubber threads	0	
5208.3209	--- Other	0	
	-- 3-thread or 4-thread twill, including cross twill:		
5208.3301	--- Combined with rubber threads	0	
5208.3309	--- Other	0	
	-- Other fabrics:		
5208.3901	--- Combined with rubber threads	0	
5208.3909	--- Other	0	
	– Of yarns of different colours:		
	-- Plain weave, weighing not more than 100 g/m ² :		
5208.4101	--- Combined with rubber threads	0	
5208.4109	--- Other	0	

	A	E
	%	%
-- Plain weave, weighing more than 100 g/m ² :		
5208.4201 ---- Combined with rubber threads	0	
5208.4209 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5208.4301 ---- Combined with rubber threads	0	
5208.4309 ---- Other	0	
-- Other fabrics:		
5208.4901 ---- Combined with rubber threads	0	
5208.4909 ---- Other	0	
-- Printed:		
-- Plain weave, weighing not more than 100 g/m ² :		
5208.5101 ---- Combined with rubber threads	0	
5208.5109 ---- Other	0	
-- Plain weave, weighing more than 100 g/m ² :		
5208.5201 ---- Combined with rubber threads	0	
5208.5209 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5208.5301 ---- Combined with rubber threads	0	
5208.5309 ---- Other	0	
-- Other fabrics:		
5208.5901 ---- Combined with rubber threads	0	
5208.5909 ---- Other	0	
5209		
Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²:		
-- Unbleached:		
-- Plain weave:		
5209.1101 ---- Combined with rubber threads	0	
5209.1109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5209.1201 ---- Combined with rubber threads	0	
5209.1209 ---- Other	0	
-- Other fabrics:		
5209.1901 ---- Combined with rubber threads	0	
5209.1909 ---- Other	0	
-- Bleached:		
-- Plain weave:		
5209.2101 ---- Combined with rubber threads	0	
5209.2109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5209.2201 ---- Combined with rubber threads	0	
5209.2209 ---- Other	0	
-- Other fabrics:		
5209.2901 ---- Combined with rubber threads	0	
5209.2909 ---- Other	0	

	A	E
	%	%
– Dyed:		
-- Plain weave:		
5209.3101 ---- Combined with rubber threads	0	
5209.3109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5209.3201 ---- Combined with rubber threads	0	
5209.3209 ---- Other	0	
-- Other fabrics:		
5209.3901 ---- Combined with rubber threads	0	
5209.3909 ---- Other	0	
– Of yarns of different colours:		
-- Plain weave:		
5209.4101 ---- Combined with rubber threads	0	
5209.4109 ---- Other	0	
-- Denim:		
5209.4201 ---- Combined with rubber threads	0	
5209.4209 ---- Other	0	
-- Other fabrics of 3-thread or 4-thread twill, including cross twill:		
5209.4301 ---- Combined with rubber threads	0	
5209.4309 ---- Other	0	
-- Other fabrics:		
5209.4901 ---- Combined with rubber threads	0	
5209.4909 ---- Other	0	
– Printed:		
-- Plain weave:		
5209.5101 ---- Combined with rubber threads	0	
5209.5109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5209.5201 ---- Combined with rubber threads	0	
5209.5209 ---- Other	0	
-- Other fabrics:		
5209.5901 ---- Combined with rubber threads	0	
5209.5909 ---- Other	0	
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/m²:		
– Unbleached:		
-- Plain weave:		
5210.1101 ---- Combined with rubber threads	0	
5210.1109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5210.1201 ---- Combined with rubber threads	0	
5210.1209 ---- Other	0	

	A	E
	%	%
-- Other fabrics:		
5210.1901 ---- Combined with rubber threads	0	
5210.1909 ---- Other	0	
- Bleached:		
-- Plain weave:		
5210.2101 ---- Combined with rubber threads	0	
5210.2109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5210.2201 ---- Combined with rubber threads	0	
5210.2209 ---- Other	0	
-- Other fabrics:		
5210.2901 ---- Combined with rubber threads	0	
5210.2909 ---- Other	0	
- Dyed:		
-- Plain weave:		
5210.3101 ---- Combined with rubber threads	0	
5210.3109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5210.3201 ---- Combined with rubber threads	0	
5210.3209 ---- Other	0	
-- Other fabrics:		
5210.3901 ---- Combined with rubber threads	0	
5210.3909 ---- Other	0	
- Of yarns of different colours:		
-- Plain weave:		
5210.4101 ---- Combined with rubber threads	0	
5210.4109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5210.4201 ---- Combined with rubber threads	0	
5210.4209 ---- Other	0	
-- Other fabrics:		
5210.4901 ---- Combined with rubber threads	0	
5210.4909 ---- Other	0	
- Printed:		
-- Plain weave:		
5210.5101 ---- Combined with rubber threads	0	
5210.5109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5210.5201 ---- Combined with rubber threads	0	
5210.5209 ---- Other	0	
-- Other fabrics:		
5210.5901 ---- Combined with rubber threads	0	
5210.5909 ---- Other	0	

		A	E
		%	%
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:		
	-- Plain weave:		
5211.1101	---- Combined with rubber threads	0	
5211.1109	---- Other	0	
	-- 3-thread or 4-thread twill, including cross twill:		
5211.1201	---- Combined with rubber threads	0	
5211.1209	---- Other	0	
	-- Other fabrics:		
5211.1901	---- Combined with rubber threads	0	
5211.1909	---- Other	0	
	– Bleached:		
	-- Plain weave:		
5211.2101	---- Combined with rubber threads	0	
5211.2109	---- Other	0	
	-- 3-thread or 4-thread twill, including cross twill:		
5211.2201	---- Combined with rubber threads	0	
5211.2209	---- Other	0	
	-- Other fabrics:		
5211.2901	---- Combined with rubber threads	0	
5211.2909	---- Other	0	
	– Dyed:		
	-- Plain weave:		
5211.3101	---- Combined with rubber threads	0	
5211.3109	---- Other	0	
	-- 3-thread or 4-thread twill, including cross twill:		
5211.3201	---- Combined with rubber threads	0	
5211.3209	---- Other	0	
	-- Other fabrics:		
5211.3901	---- Combined with rubber threads	0	
5211.3909	---- Other	0	
	– Of yarns of different colours:		
	-- Plain weave:		
5211.4101	---- Combined with rubber threads	0	
5211.4109	---- Other	0	
	-- Denim:		
5211.4201	---- Combined with rubber threads	0	
5211.4209	---- Other	0	
	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:		
5211.4301	---- Combined with rubber threads	0	
5211.4309	---- Other	0	
	-- Other fabrics:		

	A	E
	%	%
5211.4901 ---- Combined with rubber threads	0	
5211.4909 ---- Other	0	
-- Printed:		
-- Plain weave:		
5211.5101 ---- Combined with rubber threads	0	
5211.5109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill:		
5211.5201 ---- Combined with rubber threads	0	
5211.5209 ---- Other	0	
-- Other fabrics:		
5211.5901 ---- Combined with rubber threads	0	
5211.5909 ---- Other	0	
5212		
Other woven fabrics of cotton:		
-- Weighing not more than 200 g/m ² :		
-- Unbleached:		
5212.1101 ---- Combined with rubber threads	0	
5212.1109 ---- Other	0	
-- Bleached:		
5212.1201 ---- Combined with rubber threads	0	
5212.1209 ---- Other	0	
-- Dyed:		
5212.1301 ---- Combined with rubber threads	0	
5212.1309 ---- Other	0	
-- Of yarns of different colours:		
5212.1401 ---- Combined with rubber threads	0	
5212.1409 ---- Other	0	
-- Printed:		
5212.1501 ---- Combined with rubber threads	0	
5212.1509 ---- Other	0	
-- Weighing more than 200 g/m ² :		
-- Unbleached:		
5212.2101 ---- Combined with rubber threads	0	
5212.2109 ---- Other	0	
-- Bleached:		
5212.2201 ---- Combined with rubber threads	0	
5212.2209 ---- Other	0	
-- Dyed:		
5212.2301 ---- Combined with rubber threads	0	
5212.2309 ---- Other	0	
-- Of yarns of different colours:		
5212.2401 ---- Combined with rubber threads	0	
5212.2409 ---- Other	0	
-- Printed:		
5212.2501 ---- Combined with rubber threads	0	
5212.2509 ---- Other	0	

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

		A	E
		%	%
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):		
5301.1000	– Flax, raw or retted	0	
	– Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.2100	– Broken or scutched	0	
5301.2900	– Other	0	
5301.3000	– Flax tow and waste	0	
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):		
5302.1000	– True hemp, raw or retted	0	
5302.9000	– Other	0	
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):		
5303.1000	– Jute and other textile bast fibres, raw or retted	0	
5303.9000	– Other	0	
5304	Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):		
5304.1000	– Sisal and other textile fibres of the genus <i>Agave</i> , raw ...	0	
5304.9000	– Other	0	
5305	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):		
	– Of coconut (coir):		
5305.1100	– Raw	0	
5305.1900	– Other	0	
	– Of abaca:		
5305.2100	– Raw	0	
5305.2900	– Other	0	
	– Other:		
5305.9100	– Raw	0	
5305.9900	– Other	0	

		A	E
		%	%
5306	Flax yarn:		
5306.1000	– Single	0	
	– Multiple (folded) or cabled:		
5306.2001	-- Put up for retail sale	0	
5306.2009	-- Other	0	
5307	Yarn of jute or of other textile bast fibres of heading No. 5303:		
5307.1000	– Single	0	
5307.2000	– Multiple (folded) or cabled	0	
5308	Yarn of other vegetable textile fibres; paper yarn:		
5308.1000	– Coir yarn	0	
5308.2000	– True hemp yarn	0	
5308.3000	– Paper yarn	0	
5308.9000	– Other	0	
5309	Woven fabrics of flax:		
	– Containing 85 % or more by weight of flax:		
	-- Unbleached or bleached:		
5309.1101	---- Combined with rubber threads	0	
5309.1109	---- Other	0	
	-- Other:		
5309.1901	---- Combined with rubber threads	0	
5309.1909	---- Other	0	
	– Containing less than 85 % by weight of flax:		
	-- Unbleached or bleached:		
5309.2101	---- Combined with rubber threads	0	
5309.2109	---- Other	0	
	-- Other:		
5309.2901	---- Combined with rubber threads	0	
5309.2909	---- Other	0	
5310	Woven fabrics of jute or of other textile bast fibres of heading No. 5303:		
	– Unbleached:		
5310.1001	-- Combined with rubber threads	0	
5310.1009	-- Other	0	
	– Other:		
5310.9001	-- Combined with rubber threads	0	
5310.9009	-- Other	0	
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
5311.0001	– Combined with rubber threads	0	
5311.0009	– Other	0	

Chapter 54 Man-made filaments

Notes.

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro 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).

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
2. Headings Nos. 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

		A	E
		%	%
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:		
	– Of synthetic filaments:		
5401.1001	-- Put up for retail sale	0	
5401.1009	-- Other	0	
	– Of artificial filaments:		
5401.2001	-- Put up for retail sale	0	
5401.2009	-- Other	0	
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:		
5402.1000	– High tenacity yarn of nylon or other polyamides	0	
5402.2000	– High tenacity yarn of polyesters	0	
	– Textured yarn:		
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0	
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	0	
5402.3300	-- Of polyesters	0	
5402.3900	-- Other	0	
	– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.4100	-- Of nylon or other polyamides	0	
5402.4200	-- Of polyesters, partially oriented	0	
5402.4300	-- Of polyesters, other	0	
5402.4900	-- Other	0	

	A	E
	%	%
– Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.5100 -- Of nylon or other polyamides	0	
5402.5200 -- Of polyesters	0	
5402.5900 -- Other	0	
– Other yarn, multiple (folded) or cabled:		
5402.6100 -- Of nylon or other polyamides	0	
5402.6200 -- Of polyesters	0	
5402.6900 -- Other	0	
5403		
Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:		
5403.1000 – High tenacity yarn of viscose rayon	0	
5403.2000 – Textured yarn	0	
– Other yarn, single:		
5403.3100 -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0	
5403.3200 -- Of viscose rayon, with a twist exceeding 120 turns per metre	0	
5403.3300 -- Of cellulose acetate	0	
5403.3900 -- Other	0	
– Other yarn, multiple (folded) or cabled:		
5403.4100 -- Of viscose rayon	0	
5403.4200 -- Of cellulose acetate	0	
5403.4900 -- Other	0	
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 synthetic textile materials of an apparent width not exceeding 5 mm:		
5404.1000 – Monofilament	0	
5404.9000 – Other	0	
5405		
5405.0000 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	0	
5406		
Man-made filament yarn (other than sewing thread), put up for retail sale:		
– Synthetic filament yarn:		
5406.1001 -- Put up for retail sale	0	
5406.1009 -- Other	0	
– Artificial filament yarn:		
5406.2001 -- Put up for retail sale	0	

	A	E
	%	%
5406.2009 -- Other	0	
5407 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404:		
– Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:		
5407.1001 -- Combined with rubber threads	0	
5407.1009 -- Other	0	
– Woven fabrics obtained from strip or the like:		
5407.2001 -- Combined with rubber threads	0	
5407.2009 -- Other	0	
– Fabrics specified in Note 9 to Section XI:		
5407.3001 -- Combined with rubber threads	0	
5407.3009 -- Other	0	
– Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:		
-- Unbleached or bleached:		
5407.4101 ---- Combined with rubber threads	0	
5407.4109 ---- Other	0	
-- Dyed:		
5407.4201 ---- Combined with rubber threads	0	
5407.4209 ---- Other	0	
-- Of yarns of different colours:		
5407.4301 ---- Combined with rubber threads	0	
5407.4309 ---- Other	0	
-- Printed:		
5407.4401 ---- Combined with rubber threads	0	
5407.4409 ---- Other	0	
– Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:		
-- Unbleached or bleached:		
5407.5101 ---- Combined with rubber threads	0	
5407.5109 ---- Other	0	
-- Dyed:		
5407.5201 ---- Combined with rubber threads	0	
5407.5209 ---- Other	0	
-- Of yarns of different colours:		
5407.5301 ---- Combined with rubber threads	0	
5407.5309 ---- Other	0	
-- Printed:		
5407.5401 ---- Combined with rubber threads	0	
5407.5409 ---- Other	0	

	A	E
	%	%
– Other woven fabrics, containing 85 % or more by weight of polyester filaments:		
-- Containing 85 % or more by weight of non-textured polyester filaments:		
5407.6101 ---- Combined with rubber threads	0	
5407.6109 ---- Other	0	
-- Other:		
5407.6901 ---- Combined with rubber threads	0	
5407.6909 ---- Other	0	
– Other woven fabrics, containing 85 % or more by weight of synthetic filaments:		
-- Unbleached or bleached:		
5407.7101 ---- Combined with rubber threads	0	
5407.7109 ---- Other	0	
-- Dyed:		
5407.7201 ---- Combined with rubber threads	0	
5407.7209 ---- Other	0	
-- Of yarns of different colours:		
5407.7301 ---- Combined with rubber threads	0	
5407.7309 ---- Other	0	
-- Printed:		
5407.7401 ---- Combined with rubber threads	0	
5407.7409 ---- Other	0	
– Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:		
-- Unbleached or bleached:		
5407.8101 ---- Combined with rubber threads	0	
5407.8109 ---- Other	0	
-- Dyed:		
5407.8201 ---- Combined with rubber threads	0	
5407.8209 ---- Other	0	
-- Of yarns of different colours:		
5407.8301 ---- Combined with rubber threads	0	
5407.8309 ---- Other	0	
-- Printed:		
5407.8401 ---- Combined with rubber threads	0	
5407.8409 ---- Other	0	
– Other woven fabrics:		
-- Unbleached or bleached:		
5407.9101 ---- Combined with rubber threads	0	
5407.9109 ---- Other	0	
-- Dyed:		
5407.9201 ---- Combined with rubber threads	0	
5407.9209 ---- Other	0	

	A	E
	%	%
-- Of yarns of different colours:		
5407.9301 ---- Combined with rubber threads	0	
5407.9309 ---- Other	0	
-- Printed:		
5407.9401 ---- Combined with rubber threads	0	
5407.9409 ---- Other.....	0	
5408		
Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405:		
-- Woven fabrics obtained from high tenacity yarn, of viscose rayon:		
5408.1001 -- Combined with rubber threads	0	
5408.1009 -- Other	0	
-- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:		
-- Unbleached or bleached:		
5408.2101 ---- Combined with rubber threads	0	
5408.2109 ---- Other	0	
-- Dyed:		
5408.2201 ---- Combined with rubber threads	0	
5408.2209 ---- Other	0	
-- Of yarns of different colours:		
5408.2301 ---- Combined with rubber threads	0	
5408.2309 ---- Other	0	
-- Printed:		
5408.2401 ---- Combined with rubber threads	0	
5408.2409 ---- Other	0	
-- Other woven fabrics:		
-- Unbleached or bleached:		
5408.3101 ---- Combined with rubber threads	0	
5408.3109 ---- Other	0	
-- Dyed:		
5408.3201 ---- Combined with rubber threads	0	
5408.3209 ---- Other	0	
-- Of yarns of different colours:		
5408.3301 ---- Combined with rubber threads	0	
5408.3309 ---- Other	0	
-- Printed:		
5408.3401 ---- Combined with rubber threads	0	
5408.3409 ---- Other	0	

Chapter 55 Man-made staple fibres

Note.

1. Headings Nos. 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 No. 5503 or 5504.

		A	E
		%	%
5501	Synthetic filament tow:		
5501.1000	– Of nylon or other polyamides	0	
5501.2000	– Of polyesters	0	
5501.3000	– Acrylic or modacrylic	0	
5501.9000	– Other	0	
5502	5502.0000 Artificial filament tow	0	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:		
5503.1000	– Of nylon or other polyamides	0	
5503.2000	– Of polyesters	0	
5503.3000	– Acrylic or modacrylic	0	
5503.4000	– Of polypropylene	0	
5503.9000	– Other	0	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:		
5504.1000	– Of viscose rayon	0	
5504.9000	– Other	0	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:		
5505.1000	– Of synthetic fibres	0	
5505.2000	– Of artificial fibres	0	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:		
5506.1000	– Of nylon or other polyamides	0	
5506.2000	– Of polyesters	0	

	A	E
	%	%
5506.3000 – Acrylic or modacrylic	0	
5506.9000 – Other	0	
5507 5507.0000 Artificial staple fibres, carded, combed or otherwise processed for spinning	0	
5508 Sewing thread of man-made staple fibres, whether or not put up for retail sale:		
– Of synthetic staple fibres:		
5508.1001 -- Put up for retail sale	0	
5508.1009 -- Other	0	
– Of artificial staple fibres:		
5508.2001 -- Put up for retail sale	0	
5508.2009 -- Other	0	
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:		
– – Single yarn:		
5509.1101 ---- For the manufacture of fishing tackle	0	
5509.1109 ---- Other	0	
– – Multiple (folded) or cabled yarn:		
5509.1201 ---- For the manufacture of fishing tackle	0	
5509.1209 ---- Other	0	
– Containing 85 % or more by weight of polyester staple fibres:		
– – Single yarn:		
5509.2101 ---- For the manufacture of fishing tackle	0	
5509.2109 ---- Other	0	
– – Multiple (folded) or cabled yarn:		
5509.2201 ---- For the manufacture of fishing tackle	0	
5509.2209 ---- Other	0	
– Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		
5509.3100 -- Single yarn	0	
5509.3200 -- Multiple (folded) or cabled yarn	0	
– Other yarn, containing 85 % or more by weight of synthetic staple fibres:		
– – Single yarn:		
5509.4101 ---- For the manufacture of fishing tackle	0	
5509.4109 ---- Other	0	
– – Multiple (folded) or cabled yarn:		
5509.4201 ---- For the manufacture of fishing tackle	0	
5509.4209 ---- Other	0	
– Other yarn, of polyester staple fibres:		
5509.5100 -- Mixed mainly or solely with artificial staple fibres	0	

	A	E
	%	%
5509.5200 -- Mixed mainly or solely with wool or fine animal hair	0	
5509.5300 -- Mixed mainly or solely with cotton	0	
5509.5900 -- Other	0	
-- Other yarn, of acrylic or modacrylic staple fibres:		
5509.6100 -- Mixed mainly or solely with wool or fine animal hair	0	
5509.6200 -- Mixed mainly or solely with cotton	0	
5509.6900 -- Other	0	
-- Other yarn:		
5509.9100 -- Mixed mainly or solely with wool or fine animal hair	0	
5509.9200 -- Mixed mainly or solely with cotton	0	
5509.9900 -- Other	0	
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:		
-- Single yarn:		
5510.1101 ---- For the manufacture of fishing tackle	0	
5510.1109 ---- Other	0	
-- Multiple (folded) or cabled yarn:		
5510.1201 ---- For the manufacture of fishing tackle	0	
5510.1209 ---- Other	0	
5510.2000 -- Other yarn, mixed mainly or solely with wool or fine animal hair	0	
5510.3000 -- Other yarn, mixed mainly or solely with cotton	0	
-- Other yarn:		
5510.9001 -- For the manufacture of fishing tackle	0	
5510.9009 -- Other	0	
5511		
Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:		
5511.1000 -- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	0	
5511.2000 -- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	0	
5511.3000 -- Of artificial staple fibres	0	
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:		
-- Unbleached or bleached:		
5512.1101 ---- Combined with rubber threads	0	
5512.1109 ---- Other	0	

	A	E
	%	%
-- Other:		
5512.1901 ---- Combined with rubber threads	0	
5512.1909 ---- Other	0	
-- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		
-- Unbleached or bleached:		
5512.2101 ---- Combined with rubber threads	0	
5512.2109 ---- Other	0	
-- Other:		
5512.2901 ---- Combined with rubber threads	0	
5512.2909 ---- Other	0	
-- Other:		
-- Unbleached or bleached:		
5512.9101 ---- Combined with rubber threads	0	
5512.9109 ---- Other	0	
-- Other:		
5512.9901 ---- Combined with rubber threads	0	
5512.9909 ---- Other	0	
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/m²:		
-- Unbleached or bleached:		
-- Of polyester staple fibres, plain weave:		
5513.1101 ---- Combined with rubber threads	0	
5513.1109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5513.1201 ---- Combined with rubber threads	0	
5513.1209 ---- Other	0	
-- Other woven fabrics of polyester staple fibres:		
5513.1301 ---- Combined with rubber threads	0	
5513.1309 ---- Other	0	
-- Other woven fabrics:		
5513.1901 ---- Combined with rubber threads	0	
5513.1909 ---- Other	0	
-- Dyed:		
-- Of polyester staple fibres, plain weave:		
5513.2101 ---- Combined with rubber threads	0	
5513.2109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5513.2201 ---- Combined with rubber threads	0	
5513.2209 ---- Other	0	

	A	E
	%	%
-- Other woven fabrics of polyester staple fibres:		
5513.2301 ---- Combined with rubber threads	0	
5513.2309 ---- Other	0	
-- Other woven fabrics:		
5513.2901 ---- Combined with rubber threads	0	
5513.2909 ---- Other	0	
-- Of yarns of different colours:		
-- Of polyester staple fibres, plain weave:		
5513.3101 ---- Combined with rubber threads	0	
5513.3109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5513.3201 ---- Combined with rubber threads	0	
5513.3209 ---- Other	0	
-- Other woven fabrics of polyester staple fibres:		
5513.3301 ---- Combined with rubber threads	0	
5513.3309 ---- Other	0	
-- Other woven fabrics:		
5513.3901 ---- Combined with rubber threads	0	
5513.3909 ---- Other	0	
-- Printed:		
-- Of polyester staple fibres, plain weave:		
5513.4101 ---- Combined with rubber threads	0	
5513.4109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5513.4201 ---- Combined with rubber threads	0	
5513.4209 ---- Other	0	
-- Other woven fabrics of polyester staple fibres:		
5513.4301 ---- Combined with rubber threads	0	
5513.4309 ---- Other.....	0	
-- Other woven fabrics:		
5513.4901 ---- Combined with rubber threads	0	
5513.4909 ---- Other.....	0	
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/m²:		
-- Unbleached or bleached:		
-- Of polyester staple fibres, plain weave:		
5514.1101 ---- Combined with rubber threads	0	
5514.1109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5514.1201 ---- Combined with rubber threads	0	
5514.1209 ---- Other	0	

	A	E
	%	%
-- Other woven fabrics of polyester staple fibres:		
5514.1301 ---- Combined with rubber threads	0	
5514.1309 ---- Other	0	
-- Other woven fabrics:		
5514.1901 ---- Combined with rubber threads	0	
5514.1909 ---- Other	0	
-- Dyed:		
-- Of polyester staple fibres, plain weave:		
5514.2101 ---- Combined with rubber threads	0	
5514.2109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5514.2201 ---- Combined with rubber threads	0	
5514.2209 ---- Other	0	
-- Other woven fabrics of polyester staple fibres:		
5514.2301 ---- Combined with rubber threads	0	
5514.2309 ---- Other	0	
-- Other woven fabrics:		
5514.2901 ---- Combined with rubber threads	0	
5514.2909 ---- Other	0	
-- Of yarns of different colours:		
-- Of polyester staple fibres, plain weave:		
5514.3101 ---- Combined with rubber threads	0	
5514.3109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5514.3201 ---- Combined with rubber threads	0	
5514.3209 ---- Other	0	
-- Other woven fabrics of polyester staple fibres:		
5514.3301 ---- Combined with rubber threads	0	
5514.3309 ---- Other	0	
-- Other woven fabrics:		
5514.3901 ---- Combined with rubber threads	0	
5514.3909 ---- Other	0	
-- Printed:		
-- Of polyester staple fibres, plain weave:		
5514.4101 ---- Combined with rubber threads	0	
5514.4109 ---- Other	0	
-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
5514.4201 ---- Combined with rubber	0	
5514.4209 ---- Other	0	
-- Other woven fabrics of polyester staple fibres:		
5514.4301 ---- Combined with rubber threads	0	
5514.4309 ---- Other	0	

	A	E
	%	%
-- Other woven fabrics:		
5514.4901 ---- Combined with rubber threads	0	
5514.4909 ---- Other	0	
5515 Other woven fabrics of synthetic staple fibres:		
-- Of polyester staple fibres:		
-- Mixed mainly or solely with viscose rayon staple fibres:		
5515.1101 ---- Combined with rubber threads	0	
5515.1109 ---- Other	0	
-- Mixed mainly or solely with man-made filaments:		
5515.1201 ---- Combined with rubber threads	0	
5515.1209 ---- Other	0	
-- Mixed mainly or solely with wool or fine animal hair:		
5515.1301 ---- Combined with rubber threads	0	
5515.1309 ---- Other	0	
-- Other:		
5515.1901 ---- Combined with rubber threads	0	
5515.1909 ---- Other	0	
-- Of acrylic or modacrylic staple fibres:		
-- Mixed mainly or solely with man-made filaments:		
5515.2101 ---- Combined with rubber threads	0	
5515.2109 ---- Other	0	
-- Mixed mainly or solely with wool or fine animal hair:		
5515.2201 ---- Combined with rubber threads	0	
5515.2209 ---- Other	0	
-- Other:		
5515.2901 ---- Combined with rubber threads	0	
5515.2909 ---- Other	0	
-- Other woven fabrics:		
-- Mixed mainly or solely with man-made filaments:		
5515.9101 ---- Combined with rubber threads	0	
5515.9109 ---- Other	0	
-- Mixed mainly or solely with wool or fine animal hair:		
5515.9201 ---- Combined with rubber threads	0	
5515.9209 ---- Other	0	
-- Other:		
5515.9901 ---- Combined with rubber threads	0	
5515.9909 ---- Other	0	
5516 Woven fabrics of artificial staple fibres:		
-- Containing 85 % or more by weight of artificial staple fibres:		
-- Unbleached or bleached:		

	A	E
	%	%
5516.1101 ---- Combined with rubber threads	0	
5516.1109 ---- Other	0	
-- Dyed:		
5516.1201 ---- Combined with rubber threads	0	
5516.1209 ---- Other	0	
-- Of yarns of different colours:		
5516.1301 ---- Combined with rubber threads	0	
5516.1309 ---- Other	0	
-- Printed:		
5516.1401 ---- Combined with rubber threads	0	
5516.1409 ---- Other	0	
-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
-- Unbleached or bleached:		
5516.2101 ---- Combined with rubber threads	0	
5516.2109 ---- Other	0	
-- Dyed:		
5516.2201 ---- Combined with rubber threads	0	
5516.2209 ---- Other	0	
-- Of yarns of different colours:		
5516.2301 ---- Combined with rubber threads	0	
5516.2309 ---- Other	0	
-- Printed:		
5516.2401 ---- Combined with rubber threads	0	
5516.2409 ---- Other	0	
-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
-- Unbleached or bleached:		
5516.3101 ---- Combined with rubber threads	0	
5516.3109 ---- Other	0	
-- Dyed:		
5516.3201 ---- Combined with rubber threads	0	
5516.3209 ---- Other	0	
-- Of yarns of different colours:		
5516.3301 ---- Combined with rubber threads	0	
5516.3309 ---- Other	0	
-- Printed:		
5516.3401 ---- Combined with rubber threads	0	
5516.3409 ---- Other	0	

	A	E
	%	%
– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:		
-- Unbleached or bleached:		
5516.4101 ---- Combined with rubber threads	0	
5516.4109 ---- Other	0	
-- Dyed:		
5516.4201 ---- Combined with rubber threads	0	
5516.4209 ---- Other	0	
-- Of yarns of different colours:		
5516.4301 ---- Combined with rubber threads	0	
5516.4309 ---- Other	0	
-- Printed:		
5516.4401 ---- Combined with rubber threads	0	
5516.4409 ---- Other	0	
-- Other:		
-- Unbleached or bleached:		
5516.9101 ---- Combined with rubber threads	0	
5516.9109 ---- Other	0	
-- Dyed:		
5516.9201 ---- Combined with rubber threads	0	
5516.9209 ---- Other	0	
-- Of yarns of different colours:		
5516.9301 ---- Combined with rubber threads	0	
5516.9309 ---- Other	0	
-- Printed:		
5516.9401 ---- Combined with rubber threads	0	
5516.9409 ---- Other	0	

Chapter 56

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

Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 3401, polishes, creams or similar preparations of heading No. 3405, fabric softeners of heading No. 3809) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading No. 5811;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 6805);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 6814); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).
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 Nos. 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 No. 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings Nos. 5602 and 5603 do not, however, cover:

 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 5604 does not cover textile yarn, or strip or the like of heading No. 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.

		A	E
		%	%
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:		
	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601.1001	-- Sanitary towels and tampons	10	0
5601.1009	-- Other	10	0
	– Wadding; other articles of wadding:		
	– Of cotton:		
5601.2101	---- Wadding	0	
5601.2102	---- Filters for sieving milk	0	
5601.2109	---- Other	10	0
	– Of man-made fibres:		
5601.2201	---- Wadding	0	
5601.2209	---- Other	10	0
	– Other:		
5601.2901	---- Wadding	0	
5601.2909	---- Other	10	0
5601.3000	– Textile flock and dust and mill neps	0	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
5602.1000	– Needleloom felt and stitch-bonded fibre fabrics	0	
	– Other felt, not impregnated, coated, covered or laminated:		
5602.2100	-- Of wool or fine animal hair	0	
5602.2900	-- Of other textile materials	0	
	– Other:		
5602.9001	-- Roofing felt	5	0
5602.9009	-- Other	0	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:		
	– Of man-made filaments:		
5603.1100	-- Weighing not more than 25 g/m ² :	0	
5603.1200	-- Weighing more than 25 g/m ² but not more than 70 g/m ² :	0	
5603.1300	-- Weighing more than 70 g/m ² but not more than 150 g/m ² :	0	
5603.1400	-- Weighing more than 150 g/m ² :	0	
	– Other:		
5603.9100	-- Weighing not more than 25 g/m ² :	0	
5603.9200	-- Weighing more than 25 g/m ² but not more than 70 g/m ² :	0	
5603.9300	-- Weighing more than 70 g/m ² but not more than 150 g/m ² :	0	

		A	E
		%	%
	5603.9400 -- Weighing more than 150 g/m ²	0	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	5604.1000 – Rubber thread and cord, textile covered	0	
	5604.2000 – High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated .	0	
	5604.9000 – Other	0	
5605	5605.0000 Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	0	
5606	5606.0000 Gimped yarn, and strip and the like of heading No. 5404 or 5405, gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	0	
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 jute or other textile bast fibres of heading No. 5303:		
	5607.1001 -- Ground lines and fishing lines	0	
	5607.1002 -- Cables	0	
	5607.1009 -- Other	0	
	– Of sisal or other textile fibres of the genus <i>Agave</i> :		
	5607.2100 -- Binder or baler twine	0	
	-- Other:		
	5607.2901 --- Ground lines and fishing lines	0	
	5607.2902 --- Cables	0	
	5607.2909 --- Other	0	
	– Of abaca (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres:		
	5607.3001 -- Ground lines and fishing lines	0	
	5607.3002 -- Cables	0	
	5607.3009 -- Other	0	
	– Of polyethylene or polypropylene:		
	5607.4100 -- Binder or baler twine	0	
	-- Other:		
	5607.4901 --- Ground lines and fishing lines	0	
	5607.4902 --- Cables	0	
	5607.4903 --- Single yarn for the manufacture of fishing tackle ...	0	
	5607.4909 --- Other	0	
	– Of other synthetic fibres:		
	5607.5001 -- Ground lines and fishing lines	0	

	A	E
	%	%
5607.5002 -- Cables	0	
5607.5003 -- Single yarn for the manufacture of fishing tackle	0	
5607.5009 -- Other	0	
-- Other:		
5607.9001 -- Ground lines and fishing lines	0	
5607.9002 -- Cables	0	
5607.9009 -- Other	0	
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:		
5608.1100 -- Made up fishing nets	0	
-- Other:		
5608.1901 ---- Fishing net ropes	0	
5608.1902 ---- Rescue nets	0	
5608.1909 ---- Other	0	
-- Other:		
5608.9001 -- Fishing nets and fishing net ropes	0	
5608.9009 -- Other	0	
5609		
Articles of yarn, strip or the like of heading No. 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:		
5609.0001 -- Fish-tail loops	0	
5609.0002 -- Fish hook trace	0	
5609.0003 -- Codend protectors	0	
5609.0009 -- Other	10	0

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.

		A	E
		%	%
5701	Carpets and other textile floor coverings, knotted, whether or not made up:		
5701.1000	– Of wool or fine animal hair	10	0
5701.9000	– Of other textile materials	10	0
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:		
5702.1000	– “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	10	0
5702.2000	– Floor coverings of coconut fibres (coir)	10	0
	– Other, of pile construction, not made up:		
5702.3100	-- Of wool or fine animal hair	10	0
5702.3200	-- Of man-made textile materials	10	0
5702.3900	-- Of other textile materials	10	0
	– Other, of pile construction, made up:		
5702.4100	-- Of wool or fine animal hair	10	0
5702.4200	-- Of man-made textile materials	10	0
5702.4900	-- Of other textile materials	10	0
	– Other, not of pile construction, not made up:		
5702.5100	-- Of wool or fine animal hair	10	0
5702.5200	-- Of man-made textile materials	10	0
5702.5900	-- Of other textile materials	10	0
	– Other, not of pile construction, made up:		
5702.9100	-- Of wool or fine animal hair	10	0
5702.9200	-- Of man-made textile materials	10	0
5702.9900	-- Of other textile materials	10	0
5703	Carpets and other textile floor coverings, tufted, whether or not made up:		
	– Of wool or fine animal hair:		
5703.1001	-- Of felt	10	0
5703.1009	-- Other	10	0

		A	E
		%	%
	– Of nylon or other polyamides:		
5703.2001	-- Of felt	10	0
5703.2009	-- Other	10	0
	– Of other man-made textile materials:		
5703.3001	-- Of felt	10	0
5703.3009	-- Other	10	0
	– Of other textile materials:		
5703.9001	-- Of felt	10	0
5703.9009	-- Other	10	0
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:		
5704.1000	– Tiles, having a maximum surface area of 0.3 m ²	10	0
5704.9000	– Other	10	0
5705	Other carpets and other textile floor coverings, whether or not made up:		
5705.0001	– Of felt	10	0
5705.0009	– Other	10	0

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 No. 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 No. 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 No. 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 5608.
5. For the purposes of heading No. 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 selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading No. 5808.
6. In heading No. 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 No. 5805).
7. In addition to the products of heading No. 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

		A	E
		%	%
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 5802 or 5806:		
5801.1000	– Of wool or fine animal hair	0	
	– Of cotton:		
5801.2100	-- Uncut weft pile fabrics	0	
5801.2200	-- Cut corduroy	0	
5801.2300	-- Other weft pile fabrics	0	
5801.2400	-- Warp pile fabrics, épinglé (uncut)	0	
5801.2500	-- Warp pile fabrics, cut	0	
5801.2600	-- Chenille fabrics	0	
	– Of man-made fibres:		
5801.3100	-- Uncut weft pile fabrics	0	
5801.3200	-- Cut corduroy	0	
5801.3300	-- Other weft pile fabrics	0	

		A	E
		%	%
5801.3400	-- Warp pile fabrics, épinglé (uncut)	0	
5801.3500	-- Warp pile fabrics, cut	0	
5801.3600	-- Chenille fabrics	0	
5801.9000	- Of other textile materials	0	
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 5806; tufted textile fabrics, other than products of heading No. 5703:		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802.1100	-- Unbleached	0	
5802.1900	-- Other	0	
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	0	
5802.3000	- Tufted textile fabrics	0	
5803	Gauze, other than narrow fabrics of heading No. 5806:		
5803.1000	- Of cotton	0	
5803.9000	- Of other textile materials	0	
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 heading No. 6002:		
	- Tulles and other net fabrics:		
5804.1001	-- Fishing nets and fishing net ropes	0	
5804.1009	-- Other	0	
	- Mechanically made lace:		
5804.2100	-- Of man-made fibres	0	
5804.2900	-- Of other textile materials	0	
5804.3000	- Hand-made lace	0	
5805	5805.0000 Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	10	0
5806	Narrow woven fabrics, other than goods of heading No. 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):		
	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:		
5806.1001	-- Combined with rubber threads	0	
5806.1009	-- Other	0	
	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread:		
5806.2001	-- Combined with rubber threads	0	
5806.2009	-- Other	0	

		A	E
		%	%
	– Other woven fabrics:		
	– – Of cotton:		
5806.3101	– – – Combined with rubber threads	0	
5806.3109	– – – Other	0	
	– – Of man-made fibres:		
5806.3201	– – – Combined with rubber threads	0	
5806.3209	– – – Other	0	
	– – Of other textile materials:		
5806.3901	– – – Combined with rubber threads	0	
5806.3909	– – – Other	0	
	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):		
5806.4001	– – Combined with rubber threads	0	
5806.4009	– – Other	0	
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:		
5807.1000	– Woven	0	
5807.9000	– Other	0	
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:		
5808.1000	– Braids in the piece	0	
5808.9000	– Other	0	
5809	5809.0000 Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	0	
5810	Embroidery in the piece, in strips or in motifs:		
5810.1000	– Embroidery without visible ground	0	
	– Other embroidery:		
5810.9100	– – Of cotton	0	
5810.9200	– – Of man-made fibres	0	
5810.9900	– – Of other textile materials	0	
5811	5811.0000 Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 5810.....	0	

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 Nos. 5803 and 5806, the braids and ornamental trimmings in the piece of heading No. 5808 and the knitted or crocheted fabrics of heading No. 6002.
2. Heading No. 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 No. 5811;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 5604.
3. For the purposes of heading No. 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 No. 4814) or on a textile backing (generally heading No. 5907).
4. For the purposes of heading No. 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/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 5604;
 - (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 No. 5811.

5. Heading No. 5907 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading No. 4408);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 6805);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814); or
 - (h) Metal foil on a backing of textile fabrics (Section XV).
6. Heading No. 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 No. 4010).
7. Heading No. 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 Nos. 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) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

- (b) Textile articles (other than those of headings Nos. 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).

		A	E
		%	%
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:		
5901.1000	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	
5901.9000	– Other	0	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
5902.1000	– Of nylon or other polyamides	0	
5902.2000	– Of polyesters	0	
5902.9000	– Other	0	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902:		
5903.1000	– With polyvinyl chloride	0	
5903.2000	– With polyurethane	0	
5903.9000	– Other	0	
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:		
5904.1000	– Linoleum	5	0
	– Other:		
5904.9100	-- With a base consisting of needleloom felt or nonwovens	5	0
5904.9200	-- With other textile base	5	0
5905	Textile wall coverings:		
5905.0001	– Of cotton, jute or felt	0	
5905.0009	– Other	0	
5906	Rubberised textile fabrics, other than those of heading No. 5902:		
5906.1000	– Adhesive tape of a width not exceeding 20 cm	0	
	– Other:		
5906.9100	-- Knitted or crocheted	0	

		A	E
		%	%
	5906.9900 -- Other	0	
5907	5907.0000 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	0	
5908	5908.0000 Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	0	
5909	5909.0000 Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	0	
5910	5910.0000 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	0	
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter:		
	5911.1000 – Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	0	
	5911.2000 – Bolting cloth, whether or not made up	0	
	– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
	5911.3100 -- Weighing less than 650 g/m ²	0	
	5911.3200 -- Weighing 650 g/m ² or more	0	
	5911.4000 – Straining cloth of a kind used in oil presses or the like, including that of human hair	0	
	5911.9000 – Other	0	

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading No. 5804;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 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 No. 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 the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

		A	E
		%	%
6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:		
6001.1000	– “Long pile” fabrics	0	
	– Looped pile fabrics:		
6001.2100	– Of cotton	0	
6001.2200	– Of man-made fibres	0	
6001.2900	– Of other textile materials	0	
	– Other:		
6001.9100	– Of cotton	0	
6001.9200	– Of man-made fibres	0	
6001.9900	– Of other textile materials	0	
6002	Other knitted or crocheted fabrics:		
6002.1000	– Of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread	0	
6002.2000	– Other, of a width not exceeding 30 cm	0	
6002.3000	– Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread	0	
	– Other fabrics, warp knit (including those made on galloon knitting machines):		
6002.4100	– Of wool or fine animal hair	0	
6002.4200	– Of cotton	0	
6002.4300	– Of man-made fibres	0	
6002.4900	– Other	0	
	– Other:		
6002.9100	– Of wool or fine animal hair	0	
6002.9200	– Of cotton	0	
6002.9300	– Of man-made fibres	0	
6002.9900	– Other	0	

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 No. 6212;
 - (b) Worn clothing or other worn articles of heading No. 6309; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 9021).
3. For the purposes of headings Nos. 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:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size.

The term “ensemble” does not apply to track suits or ski suits, of heading No. 6112.

4. Headings Nos. 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 x 10 cm. Heading No. 6105 does not cover sleeveless garments.
5. Heading No. 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading No. 6111:
 - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
 - (b) Articles which are, *prima facie*, classifiable both in heading No. 6111 and in other headings of this Chapter are to be classified in heading No. 6111.
7. For the purposes of heading No. 6112, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading No. 6113 and in other headings of this Chapter, excluding heading No. 6111, are to be classified in heading No. 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.

		A	E
		%	%
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 6103:		
6101.1000	– Of wool or fine animal hair	15	0
6101.2000	– Of cotton	15	0
6101.3000	– Of man-made fibres	15	0
6101.9000	– Of other textile materials	15	0
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 No. 6104:		
6102.1000	– Of wool or fine animal hair	15	0
6102.2000	– Of cotton	15	0
6102.3000	– Of man-made fibres	15	0
6102.9000	– Of other textile materials	15	0
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:		
	– Suits:		
6103.1100	-- Of wool or fine animal hair	15	0
6103.1200	-- Of synthetic fibres	15	0
6103.1900	-- Of other textile materials	15	0
	– Ensembles:		
6103.2100	-- Of wool or fine animal hair	15	0
6103.2200	-- Of cotton	15	0
6103.2300	-- Of synthetic fibres	15	0
6103.2900	-- Of other textile materials	15	0
	– Jackets and blazers:		
6103.3100	-- Of wool or fine animal hair	15	0
6103.3200	-- Of cotton	15	0
6103.3300	-- Of synthetic fibres	15	0
6103.3900	-- Of other textile materials	15	0
	– Trousers, bib and brace overalls, breeches and shorts:		
6103.4100	-- Of wool or fine animal hair	15	0
6103.4200	-- Of cotton	15	0
6103.4300	-- Of synthetic fibres	15	0
6103.4900	-- Of other textile materials	15	0
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:		
	– Suits:		
6104.1100	-- Of wool or fine animal hair	15	0

	A	E
	%	%
6104.1200 -- Of cotton	15	0
6104.1300 -- Of synthetic fibres	15	0
6104.1900 -- Of other textile materials	15	0
-- Ensembles:		
6104.2100 -- Of wool or fine animal hair	15	0
6104.2200 -- Of cotton	15	0
6104.2300 -- Of synthetic fibres	15	0
6104.2900 -- Of other textile materials	15	0
-- Jackets and blazers:		
6104.3100 -- Of wool or fine animal hair	15	0
6104.3200 -- Of cotton	15	0
6104.3300 -- Of synthetic fibres	15	0
6104.3900 -- Of other textile materials	15	0
-- Dresses:		
6104.4100 -- Of wool or fine animal hair	15	0
6104.4200 -- Of cotton	15	0
6104.4300 -- Of synthetic fibres	15	0
6104.4400 -- Of artificial fibres	15	0
6104.4900 -- Of other textile materials	15	0
-- Skirts and divided skirts:		
6104.5100 -- Of wool or fine animal hair	15	0
6104.5200 -- Of cotton	15	0
6104.5300 -- Of synthetic fibres	15	0
6104.5900 -- Of other textile materials	15	0
-- Trousers, bib and brace overalls, breeches and shorts:		
6104.6100 -- Of wool or fine animal hair	15	0
6104.6200 -- Of cotton	15	0
6104.6300 -- Of synthetic fibres	15	0
6104.6900 -- Of other textile materials	15	0
6105		
Men's or boys' shirts, knitted or crocheted:		
6105.1000 -- Of cotton	15	0
6105.2000 -- Of man-made fibres	15	0
-- Of other textile materials:		
6105.9001 -- Of silk	15	0
6105.9009 -- Other	15	0
6106		
Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:		
6106.1000 -- Of cotton	15	0
6106.2000 -- Of man-made fibres	15	0
-- Of other textile materials:		
6106.9001 -- Of silk	15	0
6106.9009 -- Other	15	0

		A	E
		%	%
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
	– Underpants and briefs:		
6107.1100	-- Of cotton	15	0
6107.1200	-- Of man-made fibres	15	0
	– Of other textile materials:		
6107.1901	---- Of silk	15	0
6107.1909	---- Other	15	0
	– Nightshirts and pyjamas:		
6107.2100	-- Of cotton	15	0
6107.2200	-- Of man-made fibres	15	0
	– Of other textile materials:		
6107.2901	---- Of silk	15	0
6107.2909	---- Other	15	0
	– Other:		
6107.9100	-- Of cotton	15	0
6107.9200	-- Of man-made fibres	15	0
6107.9900	-- Of other textile materials	15	0
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
	– Slips and petticoats:		
6108.1100	-- Of man-made fibres	15	0
	– Of other textile materials:		
6108.1901	---- Of silk	15	0
6108.1909	---- Other	15	0
	– Briefs and panties:		
6108.2100	-- Of cotton	15	0
6108.2200	-- Of man-made fibres	15	0
	– Of other textile materials:		
6108.2901	---- Of silk	15	0
6108.2909	---- Other	15	0
	– Nightdresses and pyjamas:		
6108.3100	-- Of cotton	15	0
6108.3200	-- Of man-made fibres	15	0
	– Of other textile materials:		
6108.3901	---- Of silk	15	0
6108.3909	---- Other	15	0
	– Other:		
6108.9100	-- Of cotton	15	0
6108.9200	-- Of man-made fibres	15	0
6108.9900	-- Of other textile materials	15	0

		A	E
		%	%
6109	T-shirts, singlets and other vests, knitted or crocheted:		
6109.1000	– Of cotton	15	0
	– Of other textile materials:		
6109.9001	-- Of silk	15	0
6109.9009	-- Other	15	0
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:		
6110.1000	– Of wool or fine animal hair	15	0
6110.2000	– Of cotton	15	0
6110.3000	– Of man-made fibres	15	0
6110.9000	– Of other textile materials	15	0
6111	Babies' garments and clothing accessories, knitted or crocheted:		
	– Of wool or fine animal hair:		
6111.1001	-- Sanitary stockings	5	0
6111.1009	-- Other	15	0
	– Of cotton:		
6111.2001	-- Sanitary stockings	5	0
6111.2009	-- Other	15	0
	– Of synthetic fibres:		
6111.3001	-- Sanitary stockings	5	0
6111.3009	-- Other	15	0
	– Of other textile materials:		
6111.9001	-- Sanitary stockings	5	0
6111.9009	-- Other	15	0
6112	Track suits, ski suits and swimwear, knitted or crocheted:		
	– Track suits:		
6112.1100	-- Of cotton	15	0
6112.1200	-- Of synthetic fibres	15	0
6112.1900	-- Of other textile materials	15	0
6112.2000	– Ski suits	15	0
	– Men's or boys' swimwear:		
6112.3100	-- Of synthetic fibres	15	0
6112.3900	-- Of other textile materials	15	0
	– Women's or girls' swimwear:		
6112.4100	-- Of synthetic fibres	15	0
6112.4900	-- Of other textile materials	15	0
6113	6113.0000 Garments, made up of knitted or crocheted fabrics of heading No. 5903, 5906 or 5907	15	0
6114	Other garments, knitted or crocheted:		
6114.1000	– Of wool or fine animal hair	15	0

	A	E
	%	%
6114.2000 – Of cotton	15	0
6114.3000 – Of man-made fibres	15	0
6114.9000 – Of other textile materials	15	0
6115		
Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:		
– Panty hose and tights:		
6115.1100 -- Of synthetic fibres, measuring per single yarn less than 67 decitex	15	0
6115.1200 -- Of synthetic fibres, measuring per single yarn 67 decitex or more	15	0
6115.1900 -- Of other textile materials	15	0
6115.2000 – Women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	0
– Other:		
– – Of wool or fine animal hair:		
6115.9101 ---- Sanitary stockings and the like	5	0
6115.9109 ---- Other	15	0
– – Of cotton:		
6115.9201 ---- Sanitary stockings and the like	5	0
6115.9209 ---- Other	15	0
– – Of synthetic fibres:		
6115.9301 ---- Sanitary stockings and the like	5	0
6115.9309 ---- Other	15	0
– – Of other textile materials:		
6115.9901 ---- Sanitary stockings and the like	5	0
6115.9909 ---- Other	15	0
6116		
Gloves, mittens and mitts, knitted or crocheted:		
– Impregnated, coated or covered with plastics or rubber:		
6116.1001 -- Safety gloves, recognised by the Administration of occupational safety and health in accordance with rules No. 501 of August 31, 1994	0	0
6116.1009 -- Other	15	0
– Other:		
6116.9100 -- Of wool or fine animal hair	15	0
6116.9200 -- Of cotton	15	0
6116.9300 -- Of synthetic fibres	15	0
6116.9900 -- Of other textile materials	15	0
6117		
Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:		
6117.1000 – Shawls, scarves, mufflers, mantillas, veils and the like ..	15	0
6117.2000 – Ties, bow ties and cravats	15	0
6117.8000 – Other accessories	15	0

	A	E
	%	%
-- Parts:		
6117.9001 -- Sanitary articles, n.e.s.	5	0
6117.9009 -- Other	15	0

Chapter 62
Articles of apparel and clothing accessories,
not knitted or crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 6212).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading No. 6309; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 9021).
3. For the purposes of headings Nos. 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, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 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), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading No. 6211.

4. For the purposes of heading No. 6209:
 - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
 - (b) Articles which are, *prima facie*, classifiable both in heading No. 6209 and in other headings of this Chapter are to be classified in heading No. 6209.
5. Garments which are, *prima facie*, classifiable both in heading No. 6210 and in other headings of this Chapter, excluding heading No. 6209, are to be classified in heading No. 6210.
6. For the purposes of heading No. 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 waist-level, one pair of breeches or one bib and brace overall.
 The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 6214.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.
9. Articles of this Chapter may be made of metal thread.

		A	E
		%	%
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No 6203:		
	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.1100	-- Of wool or fine animal hair	15	0
6201.1200	-- Of cotton	15	0
6201.1300	-- Of man-made fibres	15	0
6201.1900	-- Of other textile materials	15	0
	– Other:		
6201.9100	-- Of wool or fine animal hair	15	0
6201.9200	-- Of cotton	15	0
6201.9300	-- Of man-made fibres	15	0
6201.9900	-- Of other textile materials	15	0
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 No. 6204:		
	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.1100	-- Of wool or fine animal hair	15	0
6202.1200	-- Of cotton	15	0
6202.1300	-- Of man-made fibres	15	0
6202.1900	-- Of other textile materials	15	0
	– Other:		
6202.9100	-- Of wool or fine animal hair	15	0
6202.9200	-- Of cotton	15	0
6202.9300	-- Of man-made fibres	15	0
6202.9900	-- Of other textile materials	15	0
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
	– Suits:		
6203.1100	-- Of wool or fine animal hair	15	0
6203.1200	-- Of synthetic fibres	15	0
6203.1900	-- Of other textile materials	15	0
	– Ensembles:		
6203.2100	-- Of wool or fine animal hair	15	0
6203.2200	-- Of cotton	15	0
6203.2300	-- Of synthetic fibres	15	0
6203.2900	-- Of other textile materials	15	0
	– Jackets and blazers:		
6203.3100	-- Of wool or fine animal hair	15	0

	A	E
	%	%
6203.3200 -- Of cotton	15	0
6203.3300 -- Of synthetic fibres	15	0
6203.3900 -- Of other textile materials	15	0
-- Trousers, bib and brace overalls, breeches and shorts:		
6203.4100 -- Of wool or fine animal hair	15	0
6203.4200 -- Of cotton	15	0
6203.4300 -- Of synthetic fibres	15	0
6203.4900 -- Of other textile materials	15	0
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:		
6204.1100 -- Of wool or fine animal hair	15	0
6204.1200 -- Of cotton	15	0
6204.1300 -- Of synthetic fibres	15	0
6204.1900 -- Of other textile materials	15	0
-- Ensembles:		
6204.2100 -- Of wool or fine animal hair	15	0
6204.2200 -- Of cotton	15	0
6204.2300 -- Of synthetic fibres	15	0
6204.2900 -- Of other textile materials	15	0
-- Jackets and blazers:		
6204.3100 -- Of wool or fine animal hair	15	0
6204.3200 -- Of cotton	15	0
6204.3300 -- Of synthetic fibres	15	0
6204.3900 -- Of other textile materials	15	0
-- Dresses:		
6204.4100 -- Of wool or fine animal hair	15	0
6204.4200 -- Of cotton	15	0
6204.4300 -- Of synthetic fibres	15	0
6204.4400 -- Of artificial fibres	15	0
6204.4900 -- Of other textile materials	15	0
-- Skirts and divided skirts:		
6204.5100 -- Of wool or fine animal hair	15	0
6204.5200 -- Of cotton	15	0
6204.5300 -- Of synthetic fibres	15	0
6204.5900 -- Of other textile materials	15	0
-- Trousers, bib and brace overalls, breeches and shorts:		
6204.6100 -- Of wool or fine animal hair	15	0
6204.6200 -- Of cotton	15	0
6204.6300 -- Of synthetic fibres	15	0
6204.6900 -- Of other textile materials	15	0
6205		
Men's or boys' shirts:		
6205.1000 -- Of wool or fine animal hair	15	0
6205.2000 -- Of cotton	15	0

	A	E
	%	%
6205.3000 – Of man-made fibres	15	0
6205.9000 – Of other textile materials	15	0
6206 Women's or girls' blouses, shirts and shirt-blouses:		
6206.1000 – Of silk or silk waste	15	0
6206.2000 – Of wool or fine animal hair	15	0
6206.3000 – Of cotton	15	0
6206.4000 – Of man-made fibres	15	0
6206.9000 – Of other textile materials	15	0
6207 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:		
– Underpants and briefs:		
6207.1100 – Of cotton	15	0
6207.1900 – Of other textile materials	15	0
– Nightshirts and pyjamas:		
6207.2100 – Of cotton	15	0
6207.2200 – Of man-made fibres	15	0
6207.2900 – Of other textile materials	15	0
– Other:		
6207.9100 – Of cotton	15	0
6207.9200 – Of man-made fibres	15	0
6207.9900 – Of other textile materials	15	0
6208 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:		
– Slips and petticoats:		
6208.1100 – Of man-made fibres	15	0
6208.1900 – Of other textile materials	15	0
– Nightdresses and pyjamas:		
6208.2100 – Of cotton	15	0
6208.2200 – Of man-made fibres	15	0
6208.2900 – Of other textile materials	15	0
– Other:		
6208.9100 – Of cotton	15	0
6208.9200 – Of man-made fibres	15	0
6208.9900 – Of other textile materials	15	0
6209 Babies' garments and clothing accessories:		
– Of wool or fine animal hair:		
6209.1001 – Clothing accessories	10	0
6209.1009 – Other	15	0
– Of cotton:		
6209.2001 – Clothing accessories	10	0
6209.2009 – Other	15	0
– Of synthetic fibres:		

	A	E
	%	%
6209.3001 -- Clothing accessories	10	0
6209.3009 -- Other	15	0
-- Of other textile materials:		
6209.9001 -- Clothing accessories	10	0
6209.9009 -- Other	15	0
6210		
Garments, made up of fabrics of heading No. 5602, 5603, 5903, 5906 or 5907:		
-- Of fabrics of heading No. 5602 or 5603:		
6210.1001 -- Sterile surgical gown of nonwovens	0	
6210.1009 -- Other	15	0
6210.2000 -- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	0
6210.3000 -- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	0
6210.4000 -- Other men's or boys' garments	15	0
6210.5000 -- Other women's or girls' garments	15	0
6211		
Track suits, ski suits and swimwear; other garments:		
-- Swimwear:		
6211.1100 -- Men's or boys'	15	0
6211.1200 -- Women's or girls'	15	0
6211.2000 -- Ski suits	15	0
-- Other garments, men's or boys':		
6211.3100 -- Of wool or fine animal hair	15	0
6211.3200 -- Of cotton	15	0
-- Of man-made fibres:		
6211.3301 ---- Life-saving overalls	0	
6211.3309 ---- Other	15	0
6211.3900 -- Of other textile materials	15	0
-- Other garments, women's or girls':		
6211.4100 -- Of wool or fine animal hair	15	0
6211.4200 -- Of cotton	15	0
-- Of man-made fibres:		
6211.4301 ---- Life-saving overalls	0	
6211.4309 ---- Other	15	0
6211.4900 -- Of other textile materials	15	0
6212		
Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:		
6212.1000 -- Brassières	15	0
6212.2000 -- Girdles and panty-girdles	15	0
6212.3000 -- Corselettes	15	0
6212.9000 -- Other	15	0
6213		
Handkerchiefs:		
6213.1000 -- Of silk or silk waste	15	0

	A	E
	%	%
6213.2000 – Of cotton	15	0
6213.9000 – Of other textile materials	15	0
6214 Shawls, scarves, mufflers, mantillas, veils and the like:		
6214.1000 – Of silk or silk waste	15	0
6214.2000 – Of wool or fine animal hair	15	0
6214.3000 – Of synthetic fibres	15	0
6214.4000 – Of artificial fibres	15	0
6214.9000 – Of other textile materials	15	0
6215 Ties, bow ties and cravats:		
6215.1000 – Of silk or silk waste	15	0
6215.2000 – Of man-made fibres	15	0
6215.9000 – Of other textile materials	15	0
6216 6216.0000 Gloves, mittens and mitts	15	0
6217 Other made up clothing accessories; parts of garments		
or of clothing accessories, other than those of heading		
No. 6212:		
6217.1000 – Accessories	10	0
6217.9000 – Parts	10	0

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 No. 6309.
3. Heading No. 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 Nos. 5701 to 5705 and tapestries of heading No. 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.

		A	E
		%	%
I. - Other made up textile articles			
6301	Blankets and travelling rugs:		
	– Electric blankets:		
6301.1001	-- Knitted or crocheted	10	0
6301.1009	-- Other	10	0
	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair:		
6301.2001	-- Knitted or crocheted	10	0
6301.2009	-- Other	10	0
	– Blankets (other than electric blankets) and travelling rugs, of cotton:		
6301.3001	-- Knitted or crocheted	10	0
6301.3009	-- Other	10	0
	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:		
6301.4001	-- Knitted or crocheted	10	0
6301.4002	-- Of nonwovens	10	0
6301.4009	-- Other	10	0
	– Other blankets and travelling rugs:		
6301.9001	-- Knitted or crocheted	10	0

	A	E
	%	%
6301.9002 -- Of nonwovens	10	0
6301.9009 -- Other	10	0
6302		
Bed linen, table linen, toilet linen and kitchen linen:		
-- Bed linen, knitted or crocheted:		
6302.1001 -- Hemmed in the piece	10	0
6302.1009 -- Other	10	0
-- Other bed linen, printed:		
6302.2100 -- Of cotton	10	0
-- Of man-made fibres:		
6302.2201 ---- Of nonwovens	10	0
6302.2209 ---- Other	10	0
6302.2900 -- Of other textile materials	10	0
-- Other bed linen:		
6302.3100 -- Of cotton	10	0
-- Of man-made fibres:		
6302.3201 ---- Of nonwovens	10	0
6302.3209 ---- Other	10	0
6302.3900 -- Of other textile materials	10	0
-- Table linen, knitted or crocheted:		
6302.4001 -- Hemmed in the piece	10	0
-- Other table linen:		
6302.5100 -- Of cotton	10	0
6302.5200 -- Of flax	10	0
-- Of man-made fibres:		
6302.5301 ---- Of nonwovens	10	0
6302.5309 ---- Other	10	0
6302.5900 -- Of other textile materials	10	0
6302.6000 -- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10	0
-- Other:		
-- Of cotton:		
6302.9101 ---- Hemmed in the piece	10	0
6302.9109 ---- Other	10	0
-- Of flax:		
6302.9201 ---- Hemmed in the piece	10	0
6302.9209 ---- Other	10	0
-- Of man-made fibres:		
6302.9301 ---- Hemmed in the piece	10	0
6302.9309 ---- Other	10	0
-- Of other textile materials:		
6302.9901 ---- Hemmed in the piece	10	0
6302.9909 ---- Other	10	0

		A	E
		%	%
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:		
	– Knitted or crocheted:		
	-- Of cotton:		
6303.1101	---- Hemmed in the piece	10	0
6303.1109	---- Other	10	0
	-- Of synthetic fibres:		
6303.1201	---- Hemmed in the piece	10	0
6303.1209	---- Other	10	0
	-- Of other textile materials:		
6303.1901	---- Hemmed in the piece	10	0
6303.1909	---- Other	10	0
	– Other:		
	-- Of cotton:		
6303.9101	---- Hemmed in the piece	10	0
6303.9109	---- Other	10	0
	-- Of synthetic fibres:		
6303.9201	---- Hemmed in the piece	10	0
6303.9209	---- Other	10	0
	-- Of other textile materials:		
6303.9901	---- Hemmed in the piece	10	0
6303.9909	---- Other	10	0
6304	Other furnishing articles, excluding those of heading No. 9404:		
	– Bedspreads:		
	-- Knitted or crocheted:		
6304.1101	---- Hemmed in the piece	10	0
6304.1109	---- Other	10	0
	-- Other:		
6304.1901	---- Of nonwovens	10	0
6304.1902	---- Hemmed in the piece	10	0
6304.1909	---- Other	10	0
	– Other:		
	-- Knitted or crocheted:		
6304.9101	---- Hemmed in the piece	10	0
6304.9109	---- Other	10	0
	-- Not knitted or crocheted, of cotton:		
6304.9201	---- Of felt	10	0
6304.9202	---- Hemmed in the piece	10	0
6304.9209	---- Other	10	0
	-- Not knitted or crocheted, of synthetic fibres:		
6304.9301	---- Hemmed in the piece	10	0
6304.9309	---- Other	10	0
	-- Not knitted or crocheted, of other textile materials:		
6304.9901	---- Hemmed in the piece	10	0

	A	E
	%	%
6304.9909 --- Other	10	0
6305 Sacks and bags, of a kind used for the packing of goods:		
6305.1000 - Of jute or of other textile bast fibres of heading No. 5303	0	
6305.2000 - Of cotton	0	
- Of man-made textile materials:		
6305.3200 -- Flexible intermediate bulk containers	0	
6305.3300 -- Other, of polyethylene or polypropylene strip or the like	0	
6305.3900 -- Other	0	
6305.9000 - Of other textile materials	0	
6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
- Tarpaulins, awnings and sunblinds:		
-- Of cotton:		
6306.1101 ---- Tarpaulines	10	0
6306.1109 ---- Other	10	0
-- Of synthetic fibres:		
6306.1201 ---- Tarpaulines	10	0
6306.1209 ---- Other	10	0
-- Of other textile materials:		
6306.1901 ---- Tarpaulines	10	0
6306.1909 ---- Other	10	0
- Tents:		
6306.2100 -- Of cotton	10	0
6306.2200 -- Of synthetic fibres	10	0
6306.2900 -- Of other textile materials	10	0
- Sails:		
6306.3100 -- Of synthetic fibres	10	0
6306.3900 -- Of other textile materials	10	0
- Pneumatic mattresses:		
6306.4100 -- Of cotton	10	0
-- Of other textile materials:		
6306.4901 ---- Of nonwovens	10	0
6306.4909 ---- Other	10	0
- Other:		
6306.9100 -- Of cotton	10	0
-- Of other textile materials:		
6306.9901 ---- Of nonwovens	10	0
6306.9909 ---- Other	10	0
6307 Other made up articles, including dress patterns:		
6307.1000 - Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	0

	A	E
	%	%
6307.2000 – Life-jackets and life-belts	0	
– Other:		
6307.9001 -- Life saving apparatus	0	
6307.9002 -- Trimmings for shoes	0	
6307.9003 -- Fishing line floaters	0	
6307.9009 -- Other	10	0

II. - Sets

6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale:		
6308.0001	– Sets consisting of yarn of jute or other textile bast fibre yarn	9	0
6308.0009	– Other	10	0

III. - Worn clothing and worn textile articles; rags

6309	6309.0000 Worn clothing and other worn articles	10	0
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:		
6310.1000	– Sorted	10	0
6310.9000	– Other	10	0

Section XII
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

Chapter 64
Footwear, gaiters and the like; parts of such articles

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 No. 6309;
 - (d) Articles of asbestos (heading No. 6812);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 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 No. 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 No. 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 Nos. 4104 to 4109.
4. Subject to Note 3 to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings Nos. 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

		A	E
		%	%
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:		
6401.1000	– Footwear incorporating a protective metal toe-cap	15	0
	– Other footwear:		
	-- Covering the knee:		
6401.9101	---- Boots	15	0
6401.9109	---- Other	15	0
	-- Covering the ankle but not covering the knee:		
6401.9201	---- Boots	15	0
6401.9209	---- Other	15	0
6401.9900	-- Other	15	0
6402	Other footwear with outer soles and uppers of rubber or plastics:		
	– Sports footwear:		
6402.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	15	0
6402.1900	-- Other	15	0
6402.2000	– Footwear with upper straps or thongs assembled to the sole by means of plugs	15	0
6402.3000	– Other footwear, incorporating a protective metal toe-cap	15	0
	– Other footwear:		
6402.9100	-- Covering the ankle	15	0
6402.9900	-- Other	15	0
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:		
	– Sports footwear:		
6403.1200	-- Ski-boots, cross-country ski footwear and snowboard boots	15	0
	-- Other:		
6403.1901	---- Children’s footwear	15	0
6403.1909	---- Other	15	0
	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:		
6403.2001	-- Women’s footwear	15	0
6403.2002	-- Children’s footwear	15	0
6403.2009	-- Other	15	0

	A	E
	%	%
– Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:		
6403.3001 -- Women's footwear	15	0
6403.3002 -- Children's footwear	15	0
6403.3009 -- Other	15	0
– Other footwear, incorporating a protective metal toe-cap:		
6403.4001 -- Women's footwear	15	0
6403.4002 -- Children's footwear	15	0
6403.4009 -- Other	15	0
– Other footwear with outer soles of leather:		
-- Covering the ankle:		
6403.5101 ---- Women's footwear	15	0
6403.5102 ---- Children's footwear	15	0
6403.5109 ---- Other	15	0
-- Other:		
6403.5901 ---- Women's footwear	15	0
6403.5902 ---- Children's footwear	15	0
6403.5909 ---- Other	15	0
– Other footwear:		
-- Covering the ankle:		
6403.9101 ---- Women's footwear	15	0
6403.9102 ---- Children's footwear	15	0
6403.9109 ---- Other	15	0
6403.9900 -- Other	15	0
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:		
-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.1101 ---- Children's footwear	15	0
6404.1109 ---- Other	15	0
-- Other:		
6404.1901 ---- Women's footwear	15	0
6404.1902 ---- Children's footwear	15	0
6404.1909 ---- Other	15	0
– Footwear with outer soles of leather or composition leather:		
6404.2001 -- Women's footwear	15	0
6404.2002 -- Children's footwear	15	0
6404.2009 -- Other	15	0
6405		
Other footwear:		
– With uppers of leather or composition leather:		
6405.1001 -- Women's footwear	15	0
6405.1002 -- Children's footwear	15	0

	A	E
	%	%
6405.1009 -- Other	15	0
-- With uppers of textile materials:		
6405.2001 -- Women's footwear	15	0
6405.2002 -- Children's footwear	15	0
6405.2009 -- Other	15	0
-- Other:		
6405.9001 -- Women's footwear	15	0
6405.9002 -- Children's footwear	15	0
6405.9009 -- Other	15	0
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:		
6406.1000 -- Uppers and parts thereof, other than stiffeners	0	
6406.2000 -- Outer soles and heels, of rubber or plastics	0	
-- Other:		
6406.9100 -- Of wood	0	
-- Of other materials:		
6406.9901 ---- Gaiters, leggings and similar articles and parts thereof	15	0
6406.9909 ---- Other	0	

Chapter 65 Headgear and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading No. 6309;
 - (b) Asbestos headgear (heading No. 6812); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading No. 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

			A	E
			%	%
6501	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	0	
6502	6502.0000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	0	
6503	6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	15	0
6504	6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	15	0
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:		
	6505.1000	– Hair-nets	15	0
	6505.9000	– Other	15	0
6506		Other headgear, whether or not lined or trimmed:		
	6506.1000	– Safety headgear	0	
		– Other:		
	6506.9100	– Of rubber or of plastics	15	0
	6506.9200	– Of furskin	15	0
	6506.9900	– Of other materials	15	0
6507	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15	0

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 No. 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 No. 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 No. 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

		A	E
		%	%
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):		
6601.1000	– Garden or similar umbrellas	10	0
	– Other:		
6601.9100	– – Having a telescopic shaft	10	0
6601.9900	– – Other	10	0
6602	6602.0000 Walking-sticks, seat-sticks, whips, riding-crops and the like	10	0
6603	Parts, trimmings and accessories of articles of heading No. 6601 or 6602:		
6603.1000	– Handles and knobs	10	0
6603.2000	– Umbrella frames, including frames mounted on shafts (sticks)	10	0
6603.9000	– Other	10	0

Chapter 67
**Prepared feathers and down and articles made of feathers or
of down; artificial flowers; articles of human hair**

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading No. 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 No. 6701 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 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 No. 6702.
3. Heading No. 6702 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

		A	E
		%	%
6701	6701.0000 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505 and worked quills and scapes)	10	0
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
	6702.1000 – Of plastics	7.5	0
	6702.9000 – Of other materials	7.5	0
6703	6703.0000 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like .	10	0
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:		
	6704.1100 – Complete wigs	10	0

	A	E
	%	%
6704.1900 -- Other	10	0
6704.2000 -- Of human hair	10	0
6704.9000 -- Of other materials	10	0

Section XIII
Articles of stone, plaster, cement, asbestos, mica or similar materials;
ceramic products; glass and glassware

Chapter 68
Articles of stone, plaster, cement, asbestos, mica or similar
materials

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper of heading No. 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
 - (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 No. 8442;
 - (g) Electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
 - (h) Dental burrs (heading No. 9018);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 9606 (for example, buttons), No. 9609 (for example, slate pencils) or No. 9610 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading No. 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 2515 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.

		A	E
		%	%
6801	6801.0000 Setts, curbstones and flagstones, of natural stone (except slate)	10	0
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; arti-		

		A	E
		%	%
Artificially coloured granules, chippings and powder, of natural stone (including slate):			
6802.1000	– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	5	0
	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
	-- Marble, travertine and alabaster:		
6802.2101	---- Domestic and decorative articles	10	0
6802.2109	---- Other	5	0
	-- Other calcareous stone:		
6802.2201	---- Domestic and decorative articles	10	0
6802.2209	---- Other	5	0
	-- Granite:		
6802.2301	---- Domestic and decorative articles	10	0
6802.2309	---- Other	5	0
	-- Other stone:		
6802.2901	---- Domestic and decorative articles	10	0
6802.2909	---- Other	5	0
	– Other:		
	-- Marble, travertine and alabaster:		
6802.9101	---- Domestic and decorative articles	10	0
6802.9109	---- Other	5	0
	-- Other calcareous stone:		
6802.9201	---- Domestic and decorative articles	10	0
6802.9209	---- Other	5	0
	-- Granite:		
6802.9301	---- Domestic and decorative articles	10	0
6802.9309	---- Other	5	0
	-- Other stone:		
6802.9901	---- Domestic and decorative articles	10	0
6802.9909	---- Other	5	0
6803	6803.0000 Worked slate and articles of slate or of agglomerated slate	5	0
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:		
6804.1000	– Millstones and grindstones for milling, grinding or pulping	0	

		A	E
		%	%
	– Other millstones, grindstones, grinding wheels and the like:		
6804.2100	-- Of agglomerated synthetic or natural diamond	0	
6804.2200	-- Of other agglomerated abrasives or of ceramics	0	
6804.2300	-- Of natural stone	0	
6804.3000	– Hand sharpening or polishing stones	0	
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:		
6805.1000	– On a base of woven textile fabric only	0	
6805.2000	– On a base of paper or paperboard only	0	
6805.3000	– On a base of other materials	0	
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 No. 6811 or 6812 or of Chapter 69:		
	– Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls:		
6806.1001	-- Of volume weight 20-50 kg/m ³	0	
6806.1009	-- Other	0	
6806.2000	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	
	– Other:		
6806.9001	-- Plates, sound-insulating	0	
6806.9009	-- Other	0	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):		
	– In rolls:		
6807.1001	-- Asphalt for roofs and walls	0	
6807.1009	-- Other	0	
	– Other:		
6807.9001	-- Asphalt for roofs and walls	0	
6807.9002	-- Machine packings	0	
6807.9009	-- Other	0	
6808	6808.0000 Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders ..	0	

		A	E
		%	%
6809	Articles of plaster or of compositions based on plaster:		
	– Boards, sheets, panels, tiles and similar articles, not ornamented:		
	-- Faced or reinforced with paper or paperboard only:		
6809.1101	---- For buildings	0	
6809.1109	---- Other	10	0
	-- Other:		
6809.1901	---- For buildings	0	
6809.1909	---- Other	10	0
	– Other articles:		
6809.9001	-- For buildings	0	
6809.9002	-- Moulds	0	
6809.9009	-- Other	10	0
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:		
	– Tiles, flagstones, bricks and similar articles:		
6810.1100	-- Building blocks and bricks	0	
6810.1900	-- Other	10	0
	– Other articles:		
6810.9100	-- Prefabricated structural components for building or civil engineering	0	
	-- Other:		
6810.9901	---- Pipes	0	
6810.9909	---- Other	10	0
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
6811.1000	– Corrugated sheets	0	
	– Other sheets, panels, tiles and similar articles:		
6811.2001	-- For buildings	0	
6811.2009	-- Other	10	0
6811.3000	– Tubes, pipes and tube or pipe fittings	0	
	– Other articles:		
6811.9001	-- For buildings	0	
6811.9009	-- Other	10	0
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 not reinforced, other than goods of heading No. 6811 or 6813:		
6812.1000	– Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	
6812.2000	– Yarn and thread	0	

	A	E
	%	%
6812.3000 – Cords and string, whether or not plaited	0	
6812.4000 – Woven or knitted fabric	0	
6812.5000 – Clothing, clothing accessories, footwear and headgear ..	0	
6812.6000 – Paper, millboard and felt	0	
6812.7000 – Compressed asbestos fibre jointing, in sheets or rolls ...	0	
– Other:		
6812.9001 – Machine packings	0	
6812.9009 – Other	0	
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:		
6813.1000 – Brake linings and pads	0	
6813.9000 – Other	0	
6814		
Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:		
6814.1000 – Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	0	
6814.9000 – Other	10	0
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:		
– Non-electrical articles of graphite or other carbon:		
6815.1001 – Moulds of graphite	0	
6815.1002 – Machine packings	0	
6815.1009 – Other	10	0
6815.2000 – Articles of peat	10	0
– Other articles:		
– – Containing magnesite, dolomite or chromite:		
6815.9101 – – For buildings	0	
6815.9102 – – Machine packings	0	
6815.9109 – – Other	10	0
– – Other:		
6815.9901 – – For buildings	0	
6815.9902 – – Machine packings	0	
6815.9909 – – Other	10	0

Chapter 69 Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 6904 to 6914 apply only to such products other than those classifiable in headings Nos. 6901 to 6903.
2. This Chapter does not cover:
 - (a) Products of heading No. 2844;
 - (b) Articles of heading No. 6804;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading No. 8113;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
 - (g) Artificial teeth (heading No. 9021);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading No. 9606 (for example, buttons) or of heading No. 9614 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

	A	E
	%	%
I. - Goods of siliceous fossil meals or of similar siliceous earths, and refractory goods		
6901 6901.0000 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	0	
6902 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:		
6902.1000 – Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	0	
6902.2000 – Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	
6902.9000 – Other	0	

		A	E
		%	%
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:		
6903.1000	– Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	0	
6903.2000	– Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	0	
6903.9000	– Other	0	
II. - Other ceramic products			
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:		
6904.1000	– Building bricks	0	
6904.9000	– Other	0	
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:		
6905.1000	– Roofing tiles	0	
6905.9000	– Other	0	
6906	6906.0000 Ceramic pipes, conduits, guttering and pipe fittings	0	
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:		
6907.1000	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	5	0
6907.9000	– Other	5	0
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:		
6908.1000	– Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	5	0
6908.9000	– Other	5	0
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots,		

		A	E
		%	%
	jars and similar articles of a kind used for the conveyance or packing of goods:		
	– Ceramic wares for laboratory, chemical or other technical uses:		
6909.1100	-- Of porcelain or china	0	
6909.1200	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	0	
6909.1900	-- Other	0	
6909.9000	– Other	5	0
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:		
6910.1000	– Of porcelain or china	10	0
6910.9000	– Other	10	0
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:		
6911.1000	– Tableware and kitchenware	10	0
6911.9000	– Other	10	0
6912	6912.0000 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	10	0
6913	Statuettes and other ornamental ceramic articles:		
6913.1000	– Of porcelain or china	10	0
6913.9000	– Other	10	0
6914	Other ceramic articles:		
6914.1000	– Of porcelain or china	10	0
6914.9000	– Other	10	0

Chapter 70 Glass and glassware

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading No. 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 No. 8544, electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 9405;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings Nos. 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 No. 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 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 No. 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

		A	E
		%	%
7001	7001.0000 Cullet and other waste and scrap of glass; glass in the mass	0	
7002	Glass in balls (other than microspheres of heading No. 7018), rods or tubes, unworked:		
	7002.1000 – Balls	0	
	7002.2000 – Rods	0	
	– Tubes:		
	7002.3100 -- Of fused quartz or other fused silica	0	
	7002.3200 -- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	
	7002.3900 -- Other	0	
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:		
	7003.1200 -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	
	7003.1900 -- Other	0	
	7003.2000 – Wired sheets	0	
	7003.3000 – Profiles	0	
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:		
	7004.2000 – Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0	
	7004.9000 – Other glass	0	
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:		
	7005.1000 – Non-wired glass, having an absorbent, reflecting or non-reflecting layer	0	
	– Other non-wired glass:		
	7005.2100 -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	
	7005.2900 -- Other	0	
	7005.3000 – Wired glass	0	
7006	7006.0000 Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials .	0	

		A	E
		%	%
7007	Safety glass, consisting of toughened (tempered) or laminated glass:		
	– Toughened (tempered) safety glass:		
	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.1101	– – – For vehicles	5	0
7007.1109	– – – Other	5	0
7007.1900	– – Other	5	0
	– Laminated safety glass:		
	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.2101	– – – For vehicles	5	0
7007.2109	– – – Other	5	0
7007.2900	– – Other	5	0
7008	7008.0000 Multiple-walled insulating units of glass	5	0
7009	Glass mirrors, whether or not framed, including rear-view mirrors:		
7009.1000	– Rear-view mirrors for vehicles	10	0
	– Other:		
7009.9100	– – Unframed	10	0
7009.9200	– – Framed	10	0
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:		
7010.1000	– Ampoules	0	
7010.2000	– Stoppers, lids and other closures	0	
	– Other, of a capacity:		
7010.9100	– – Exceeding 1 l	0	
7010.9200	– – Exceeding 0.33 l but not exceeding 1 l	0	
7010.9300	– – Exceeding 0.15 l but not exceeding 0.33 l	0	
7010.9400	– – Not exceeding 0.15 l	0	
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:		
7011.1000	– For electric lighting	0	
7011.2000	– For cathode-ray tubes	0	
7011.9000	– Other	0	
7012	7012.0000 Glass inners for vacuum flasks or for other vacuum vessels	10	0

		A	E
		%	%
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018):		
7013.1000	– Of glass-ceramics	10	0
	– Drinking glasses other than of glass-ceramics:		
7013.2100	-- Of lead crystal	10	0
7013.2900	-- Other	10	0
	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.3100	-- Of lead crystal	10	0
7013.3200	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10	0
7013.3900	-- Other	10	0
	– Other glassware:		
7013.9100	-- Of lead crystal	10	0
7013.9900	-- Other	10	0
7014	Signalling glassware and optical elements of glass (other than those of heading No. 7015), not optically worked:		
7014.0001	– For vehicles	7.5	0
7014.0009	– Other	10	0
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 glass spheres and their segments, for the manufacture of such glasses:		
7015.1000	– Glasses for corrective spectacles	0	
7015.9000	– Other	0	
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:		
7016.1000	– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	0	
	– Other:		
7016.9001	-- Leaded lights and the like	0	
7016.9009	-- Other	0	

		A	E
		%	%
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:		
7017.1000	– Of fused quartz or other fused silica	0	
7017.2000	– Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	0	
7017.9000	– Other	0	
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:		
7018.1000	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10	0
7018.2000	– Glass microspheres not exceeding 1 mm in diameter	0	
7018.9000	– Other	10	0
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):		
	– Slivers, rovings, yarn and chopped strands:		
7019.1100	-- Choppen strands, of a length of not more than 50 mm	0	
7019.1200	-- Rovings	0	
7019.1900	-- Other	0	
	– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
	-- Mats:		
7019.3101	---- For buildings	0	
7019.3109	---- Other	0	
7019.3200	-- Thin sheets (voiles)	0	
	-- Other:		
7019.3901	---- For buildings	0	
7019.3902	---- For making fiber glass	0	
7019.3903	---- Machine packings and materials therefor	0	
7019.3909	---- Other	10	0
7019.4000	-- Woven fabrics of rovings	0	
	– Other woven fabrics:		
7019.5100	-- Of a width not exceeding 30 cm	0	
7019.5200	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	
7019.5900	-- Other	0	
	– Other:		

	A	E
	%	%
7019.9001 -- Life saving apparatus	0	
7019.9002 -- Machine packings and materials therefor	0	
7019.9003 -- For buildings	5	0
7019.9009 -- Other	10	0
7020		
Other articles of glass:		
7020.0001 -- For fishing gear	0	
7020.0009 -- Other	10	0

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

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

Notes.

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal,
 are to be classified in this Chapter.
2.
 - (a) Headings Nos. 7113, 7114, and 7115 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 No. 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 No. 2843);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading No. 3815);
 - (e) Articles of heading No. 4202 or 4203 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading No. 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 No. 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 No. 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 statuary (heading No. 9703), collectors' pieces (heading No. 9705) or antiques of an age exceeding one hundred years (heading No. 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, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but 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 the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading No. 7112 are to be classified in that heading and in no other heading of the Nomenclature.
- 9. For the purposes of heading No. 7113, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- 10. For the purposes of heading No. 7114, the expressions "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11. For the purposes of heading No. 7117, the expressions "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 No. 9606, or dress-combs, hair-slides or the like, or hairpins, of heading No. 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading No. 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.

		A	E
		%	%
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:		
	– Natural pearls:		
7101.1001	-- Graded, temporarily strung for convenience of transport	10	0
7101.1009	-- Other	0	
	– Cultured pearls:		
	-- Unworked:		
7101.2101	---- Graded, temporarily strung for convenience of transport	10	0
7101.2109	---- Other	0	
	-- Worked:		
7101.2201	---- Graded, temporarily strung for convenience of transport	10	0
7101.2209	---- Other	0	
7102	Diamonds, whether or not worked, but not mounted or set:		
7102.1000	– Unsorted	0	
	– Industrial:		
7102.2100	-- Unworked or simply sawn, cleaved or bruted	0	
7102.2900	-- Other	0	
	– Non-industrial:		
7102.3100	-- Unworked or simply sawn, cleaved or bruted	0	
7102.3900	-- Other	0	

		A	E
		%	%
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:		
7103.1000	– Unworked or simply sawn or roughly shaped	0	
	– Otherwise worked:		
7103.9100	-- Rubies, sapphires and emeralds	0	
7103.9900	-- Other	0	
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:		
7104.1000	– Piezo-electric quartz	0	
7104.2000	– Other, unworked or simply sawn or roughly shaped	0	
7104.9000	– Other	0	
7105	Dust and powder of natural or synthetic precious or semi-precious stones:		
7105.1000	– Of diamonds	0	
7105.9000	– Other	0	
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:		
7106.1000	– Powder	0	
	– Other:		
7106.9100	-- Unwrought	0	
7106.9200	-- Semi-manufactured	0	
7107	7107.0000 Base metals clad with silver, not further worked than semi-manufactured	0	
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:		
	– Non-monetary:		
7108.1100	-- Powder	0	
7108.1200	-- Other unwrought forms	0	
	-- Other semi-manufactured forms:		
7108.1301	---- Gold bullion	0	
7108.1309	---- Other	0	
7108.2000	– Monetary	0	

		A	E
		%	%
7109	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured	
		0	
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:		
	– Platinum:		
	7110.1100	-- Unwrought or in powder form	
		0	
	7110.1900	-- Other	
		0	
	– Palladium:		
	7110.2100	-- Unwrought or in powder form	
		0	
	7110.2900	-- Other	
		0	
	– Rhodium:		
	7110.3100	-- Unwrought or in powder form	
		0	
	7110.3900	-- Other	
		0	
	– Iridium, osmium and ruthenium:		
	7110.4100	-- Unwrought or in powder form	
		0	
	7110.4900	-- Other	
		0	
7111	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	
		0	
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:		
	7112.1000	– Of gold, including metal clad with gold but excluding sweepings containing other precious metals	
		0	
	7112.2000	– Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals ..	
		0	
	7112.9000	– Other	
		0	
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:		
	7113.1100	-- Of silver, whether or not plated or clad with other precious metal	
		10	0
	7113.1900	-- Of other precious metal, whether or not plated or clad with precious metal	
		10	0
	7113.2000	– Of base metal clad with precious metal	
		10	0

		A	E
		%	%
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:		
	– – Of silver, whether or not plated or clad with other precious metal:		
7114.1101	– – – Household articles	10	0
7114.1109	– – – Other	10	0
	– – Of other precious metal, whether or not plated or clad with precious metal:		
7114.1901	– – – Household articles	10	0
7114.1909	– – – Other	10	0
	– Of base metal clad with precious metal:		
7114.2001	– – Household articles	10	0
7114.2009	– – Other	10	0
7115	Other articles of precious metal or of metal clad with precious metal:		
7115.1000	– Catalysts in the form of wire cloth or grill, of platinum . – Other:	0	
7115.9001	– – For technical use	0	
7115.9009	– – Other	10	0
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
7116.1000	– Of natural or cultured pearls	10	0
7116.2000	– Of precious or semi-precious stones (natural, synthetic or reconstructed)	10	0
7117	Imitation jewellery:		
	– Of base metal, whether or not plated with precious metal:		
7117.1100	– – Cuff-links and studs	10	0
7117.1900	– – Other	10	0
7117.9000	– Other	10	0
7118	Coin:		
7118.1000	– Coin (other than gold coin), not being legal tender	0	
7118.9000	– Other	0	

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 Nos. 3207 to 3210, 3212, 3213 or 3215);
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 3606);
 - (c) Headgear or parts thereof of heading No. 6506 or 6507;
 - (d) Umbrella frames or other articles of heading No. 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 No. 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading No. 9306) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expressions “parts of general use” means:
 - (a) Articles of headings No. 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 9114); and
 - (c) Articles of headings Nos. 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading No. 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 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 the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading No. 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**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) **Powders**
Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72 Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
 - (a) **Pig iron**
Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:
 - not more than 10 % of chromium
 - not more than 6 % of manganese
 - not more than 3 % of phosphorus
 - not more than 8 % of silicon

– a total of not more than 10 % of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading No. 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 aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

- (h) **Granules**
Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.
- (ij) **Semi-finished products**
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and
Other products of solid section which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.
These products are not presented in coils.
- (k) **Flat-rolled products**
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:
– coils of successively superimposed layers, or
– straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.
Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.
Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.
- (l) **Bars and rods, hot-rolled, in irregularly wound coils**
Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).
- (m) **Other bars and rods**
Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:
– have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
– be twisted after rolling.
- (n) **Angles, shapes and sections**
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 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 No. 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.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Alloy pig iron**
Pig iron containing, by weight, one or more of the following elements in the specified proportions:
 - more than 0.2 % of chromium
 - more than 0.3 % of copper
 - more than 0.3 % of nickel
 - more than 0.1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.
 - (b) **Non-alloy free-cutting, steel**
Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:
 - 0.08 % or more of sulphur
 - 0.1 % or more of lead
 - more than 0.05 % of selenium
 - more than 0.01 % of tellurium
 - more than 0.05 % of bismuth
 - (c) **Silicon-electrical steel**
Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.
 - (d) **High speed steel**
Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.
 - (e) **Silico-manganese steel**
Alloy steels containing by weight:
 - not more than 0.7 % of carbon,
 - 0.5 % or more but not more than 1.9 % of manganese, and
 - 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading No. 7202 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

		A	E
		%	%
I. - Primary materials; products in granular or powder form			
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:		
7201.1000	– Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	0	
7201.2000	– Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	
7201.5000	– Alloy pig iron; spiegeleisen	0	
7202	Ferro-alloys:		
	– Ferro-manganese:		
7202.1100	-- Containing by weight more than 2 % of carbon	0	
7202.1900	-- Other	0	
	– Ferro-silicon:		
7202.2100	-- Containing by weight more than 55 % of silicon	0	
7202.2900	-- Other	0	
7202.3000	– Ferro-silico-manganese	0	
	– Ferro-chromium:		
7202.4100	-- Containing by weight more than 4 % of carbon	0	
7202.4900	-- Other	0	
7202.5000	– Ferro-silico-chromium	0	
7202.6000	– Ferro-nickel	0	
7202.7000	– Ferro-molybdenum	0	
7202.8000	– Ferro-tungsten and ferro-silico-tungsten	0	
	– Other:		
7202.9100	-- Ferro-titanium and ferro-silico-titanium	0	
7202.9200	-- Ferro-vanadium	0	
7202.9300	-- Ferro-niobium	0	
7202.9900	-- Other	0	

		A	E
		%	%
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms:		
7203.1000	– Ferrous products obtained by direct reduction of iron ore	0	
7203.9000	– Other	0	
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel:		
7204.1000	– Waste and scrap of cast iron	0	
	– Waste and scrap of alloy steel:		
7204.2100	– Of stainless steel	0	
7204.2900	– Other	0	
7204.3000	– Waste and scrap of tinned iron or steel	0	
	– Other waste and scrap:		
7204.4100	– Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	
7204.4900	– Other	0	
7204.5000	– Remelting scrap ingots	0	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:		
7205.1000	– Granules	0	
	– Powders:		
7205.2100	– Of alloy steel	0	
7205.2900	– Other	0	
II. - Iron and non-alloy steel			
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203):		
7206.1000	– Ingots	0	
7206.9000	– Other	0	
7207	Semi-finished products of iron or non-alloy steel:		
	– Containing by weight less than 0.25 % of carbon:		
7207.1100	– Of rectangular (including square) cross-section, the width measuring less than twice the thickness	0	
7207.1200	– Other, of rectangular (other than square) cross-section	0	
7207.1900	– Other	0	
7207.2000	– Containing by weight 0.25 % or more of carbon	0	

		A	E
		%	%
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:		
7208.1000	– In coils, not further worked than hot-rolled, with patterns in relief	0	
	– Other, in coils, not further worked than hot-rolled, pickled:		
7208.2500	– Of a thickness of 4.75 mm or more	0	
7208.2600	– Of a thickness of 3 mm or more but less than 4.75 mm	0	
7208.2700	– Of a thickness of less than 3 mm	0	
	– Other, in coils, not further worked than hot-rolled:		
7208.3600	– Of a thickness exceeding 10 mm	0	
7208.3700	– Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	
7208.3800	– Of a thickness of 3 mm or more but less than 4.75 mm	0	
7208.3900	– Of a thickness of less than 3 mm	0	
7208.4000	– Not in coils, not further worked than hot-rolled, with patterns in relief	0	
	– Other, not in coils, not further worked than hot-rolled:		
7208.5100	– Of a thickness exceeding 10 mm	0	
7208.5200	– Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	
7208.5300	– Of a thickness of 3 mm or more but less than 4.75 mm	0	
7208.5400	– Of a thickness of less than 3 mm	0	
7208.9000	– Other	0	
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):		
7209.1500	– Of a thickness of 3 mm or more	0	
7209.1600	– Of a thickness exceeding 1 mm but less than 3 mm ...	0	
7209.1700	– Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	
7209.1800	– Of a thickness of less than 0.5 mm	0	
	– Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.2500	– Of a thickness of 3 mm or more	0	
7209.2600	– Of a thickness exceeding 1 mm but less than 3 mm ...	0	
7209.2700	– Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	
7209.2800	– Of a thickness of less than 0.5 mm	0	

	A	E
	%	%
7209.9000 – Other	0	
7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:		
– Plated or coated with tin:		
7210.1100 -- Of a thickness of 0.5 mm or more	0	
7210.1200 -- Of a thickness of less than 0.5 mm	0	
– Plated or coated with lead, including terne-plate:		
7210.2001 -- Corrugated	0	
7210.2009 -- Other	0	
– Electrolytically plated or coated with zinc:		
7210.3001 -- Corrugated	0	
7210.3009 -- Other	0	
– Otherwise plated or coated with zinc:		
7210.4100 -- Corrugated	0	
7210.4900 -- Other	0	
– Plated or coated with chromium oxides or with chromium and chromium oxides:		
7210.5001 -- Corrugated	0	
7210.5009 -- Other	0	
– Plated or coated with aluminium:		
– Plated or coated with aluminium-zinkalloys:		
7210.6101 ---- Corrugated	0	
7210.6109 ---- Other	0	
– Other:		
7210.6901 ---- Corrugated	0	
7210.6909 ---- Other	0	
– Painted, varnished or coated with plastics:		
7210.7001 -- Corrugated	0	
7210.7009 -- Other	0	
7210.9000 – Other	0	
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:		
7211.1300 -- 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 .0		
7211.1400 -- Other, of a thickness of 4.75 mm or more	0	
7211.1900 -- Other	0	
– Not further worked than cold-rolled (cold-reduced):		
7211.2300 -- Containing by weight less than 0.25 % of carbon	0	
7211.2900 -- Other	0	
7211.9000 – Other	0	

		A	E
		%	%
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:		
7212.1000	– Plated or coated with tin	0	
	– Electrolytically plated or coated with zinc:		
7212.2001	-- Corrugated	0	
7212.2009	-- Other	0	
	– Otherwise plated or coated with zinc:		
7212.3001	-- Corrugated	0	
7212.3009	-- Other	0	
	– Painted, varnished or coated with plastics:		
7212.4001	-- Corrugated	0	
7212.4009	-- Other	0	
	– Otherwise plated or coated:		
7212.5001	-- Corrugated	0	
7212.5009	-- Other	0	
	– Clad:		
7212.6001	-- Corrugated	0	
7212.6009	-- Other	0	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:		
	– Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
7213.1001	-- For reinforcing concrete	0	
7213.1009	-- Other	0	
	– Other, of free-cutting steel:		
7213.2001	-- For reinforcing concrete	0	
7213.2009	-- Other	0	
	– Other:		
	-- Of circular cross-section measuring less than 14 mm in diameter:		
7213.9101	--- For reinforcing concrete	0	
7213.9109	--- Other	0	
	-- Other:		
7213.9901	--- For reinforcing concrete	0	
7213.9909	--- Other	0	
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:		
7214.1000	– Forged	0	
	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
7214.2001	-- For reinforcing concrete	0	
7214.2009	-- Other	0	

	A	E
	%	%
-- Other, of free-cutting steel:		
7214.3001 -- For reinforcing concrete	0	
7214.3009 -- Other	0	
-- Other:		
-- Of rectangular (other than square) cross-section:		
7214.9101 --- For reinforcing concrete	0	
7214.9109 --- Other	0	
-- Other:		
7214.9901 --- For reinforcing concrete	0	
7214.9909 --- Other	0	
7215		
Other bars and rods of iron or non-alloy steel:		
7215.1000 -- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	
7215.5000 -- Other, not further worked than cold-formed or cold-finished	0	
7215.9000 -- Other	0	
7216		
Angles, shapes and sections of iron or non-alloy steel:		
7216.1000 -- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm ..	0	
-- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.2100 -- L sections	0	
7216.2200 -- T sections	0	
-- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
7216.3100 -- U sections	0	
7216.3200 -- I sections	0	
7216.3300 -- H sections	0	
7216.4000 -- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	0	
7216.5000 -- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	
-- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.6100 -- Obtained from flat-rolled products	0	
7216.6900 -- Other	0	
-- Other:		
-- Cold-formed or cold-finished from flat-rolled products:		
7216.9101 --- For buildings	0	
7216.9109 --- Other	0	
-- Other:		
7216.9901 --- For buildings	0	
7216.9909 --- Other	0	

		A	E
		%	%
7217	Wire of iron or non-alloy steel:		
	7217.1000 -- Not plated or coated, whether or not polished	0	
	7217.2000 -- Plated or coated with zinc	0	
	7217.3000 -- Plated or coated with other base metals	0	
	7217.9000 -- Other	0	
III. - Stainless steel			
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:		
	7218.1000 – Ingots and other primary forms	0	
	– Other:		
	7218.9100 -- Of rectangular (other than square) cross-section	0	
	7218.9900 -- Other	0	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:		
	– Not further worked than hot-rolled, in coils:		
	7219.1100 -- Of a thickness exceeding 10 mm	0	
	7219.1200 -- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	
	7219.1300 -- Of a thickness of 3 mm or more but less than 4.75 mm	0	
	7219.1400 -- Of a thickness of less than 3 mm	0	
	– Not further worked than hot-rolled, not in coils:		
	7219.2100 -- Of a thickness exceeding 10 mm	0	
	7219.2200 -- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	
	7219.2300 -- Of a thickness of 3 mm or more but less than 4.75 mm	0	
	7219.2400 -- Of a thickness of less than 3 mm	0	
	– Not further worked than cold-rolled (cold-reduced):		
	7219.3100 -- Of a thickness of 4.75 mm or more	0	
	7219.3200 -- Of a thickness of 3 mm or more but less than 4.75 mm	0	
	7219.3300 -- Of a thickness exceeding 1 mm but less than 3 mm ...	0	
	7219.3400 -- Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	
	7219.3500 -- Of a thickness of less than 0.5 mm	0	
	7219.9000 – Other	0	
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:		
	– Not further worked than hot-rolled:		
	7220.1100 -- Of a thickness of 4.75 mm or more	0	

		A	E
		%	%
	7220.1200 -- Of a thickness of less than 4.75 mm	0	
	7220.2000 – Not further worked than cold-rolled (cold-reduced)	0	
	7220.9000 – Other	0	
7221	7221.0000 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	0	
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:		
	7222.1100 -- Of circular cross-section	0	
	7222.1900 -- Other	0	
	7222.2000 – Bars and rods, not further worked than cold-formed or cold-finished	0	
	7222.3000 – Other bars and rods	0	
	7222.4000 – Angles, shapes and sections	0	
7223	7223.0000 Wire of stainless steel	0	
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:		
	7224.1000 – Ingots and other primary forms	0	
	7224.9000 – Other	0	
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:		
	– Of silicon-electrical steel:		
	7225.1100 -- Grain-oriented	0	
	7225.1900 -- Other	0	
	7225.2000 – Of high speed steel	0	
	7225.3000 – Other, not further worked than hot-rolled, in coils	0	
	7225.4000 – Other, not further worked than hot-rolled, not in coils ..	0	
	7225.5000 – Other, not further worked than cold-rolled (cold-reduced)	0	
	– Other:		
	7225.9100 -- Electrolytically plated or coated with zinc	0	
	7225.9200 -- Otherwise plated or coated with zinc	0	
	7225.9900 -- Other	0	
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:		
	– Of silicon-electrical steel:		
	7226.1100 -- Grain-oriented	0	

	A	E
	%	%
7226.1900 -- Other	0	
7226.2000 -- Of high speed steel	0	
-- Other:		
7226.9100 -- Not further worked than hot-rolled	0	
7226.9200 -- Not further worked than cold-rolled (cold-reduced)....	0	
7226.9300 -- Electrolytically plated or coated with zinc	0	
7226.9400 -- Otherwise plated or coated with zinc	0	
7226.9900 -- Other	0	
7227		
Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:		
7227.1000 -- Of high speed steel	0	
7227.2000 -- Of silico-manganese steel	0	
7227.9000 -- Other	0	
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:		
7228.1000 -- Bars and rods, of high speed steel	0	
7228.2000 -- Bars and rods, of silico-manganese steel	0	
7228.3000 -- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	
7228.4000 -- Other bars and rods, not further worked than forged	0	
7228.5000 -- Other bars and rods, not further worked than cold- formed or cold-finished	0	
7228.6000 -- Other bars and rods	0	
7228.7000 -- Angles, shapes and sections	0	
7228.8000 -- Hollow drill bars and rods	0	
7229		
Wire of other alloy steel:		
7229.1000 -- Of high speed steel	0	
7229.2000 -- Of silico-manganese steel	0	
7229.9000 -- Other	0	

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.

		A	E
		%	%
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:		
7301.1000	– Sheet piling	0	
7301.2000	– Angles, shapes and sections	0	
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:		
7302.1000	– Rails	0	
7302.2000	– Sleepers (cross-ties)	0	
7302.3000	– Switch blades, crossing frogs, point rods and other crossing pieces	0	
7302.4000	– Fish-plates and sole plates	0	
7302.9000	– Other	0	
7303	7303.0000 Tubes, pipes and hollow profiles, of cast iron	0	
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:		
7304.1000	– Line pipe of a kind used for oil or gas pipelines	0	
	– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.2100	-- Drill pipe	0	
7304.2900	-- Other	0	
	– Other, of circular cross-section, of iron or non-alloy steel:		
7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	0	
7304.3900	-- Other	0	
	– Other, of circular cross-section, of stainless steel:		
7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	0	

	A	E
	%	%
7304.4900 -- Other	0	
-- Other, of circular cross-section, of other alloy steel:		
7304.5100 -- Cold-drawn or cold-rolled (cold-reduced)	0	
7304.5900 -- Other	0	
7304.9000 -- Other	0	
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:		
7305.1100 -- Longitudinally submerged arc welded	0	
7305.1200 -- Other, longitudinally welded	0	
7305.1900 -- Other	0	
7305.2000 -- Casing of a kind used in drilling for oil or gas	0	
-- Other, welded:		
7305.3100 -- Longitudinally welded	0	
7305.3900 -- Other	0	
7305.9000 -- Other	0	
7306		
Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:		
7306.1000 -- Line pipe of a kind used for oil or gas pipelines	0	
7306.2000 -- Casing and tubing of a kind used in drilling for oil or gas	0	
7306.3000 -- Other, welded, of circular cross-section, of iron or non-alloy steel	0	
7306.4000 -- Other, welded, of circular cross-section, of stainless steel	0	
7306.5000 -- Other, welded, of circular cross-section, of other alloy steel	0	
7306.6000 -- Other, welded, of non-circular cross-section	0	
7306.9000 -- Other	0	
7307		
Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:		
-- Cast fittings:		
7307.1100 -- Of non-malleable cast iron	0	
7307.1900 -- Other	0	
-- Other, of stainless steel:		
7307.2100 -- Flanges	0	
7307.2200 -- Threaded elbows, bends and sleeves	0	
7307.2300 -- Butt welding fittings	0	
7307.2900 -- Other	0	
-- Other:		
7307.9100 -- Flanges	0	

		A	E
		%	%
	7307.9200 -- Threaded elbows, bends and sleeves	0	
	7307.9300 -- Butt welding fittings	0	
	7307.9900 -- Other	0	
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
	7308.1000 – Bridges and bridge-sections	5	0
	7308.2000 – Towers and lattice masts	5	0
	– Doors, windows and their frames and thresholds for doors:		
	– – Doors:		
	7308.3011 ---- With appropriate glass panes, whether or not installed	5	0
	7308.3019 ---- Other	5	0
	– – Windows and window frames:		
	7308.3021 ---- With appropriate glass panes, whether or not installed	5	0
	7308.3029 ---- Other	5	0
	7308.3030 -- Other	5	0
	7308.4000 – Equipment for scaffolding, shuttering, propping or pit-propping	5	0
	– Other:		
	7308.9001 -- Roofs, walls, floors, beams and prefabricated parts for buildings of heading No. 9406	5	0
	7308.9002 -- Molds for concrete	5	0
	7308.9009 -- Other	5	0
7309	7309.0000 Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0	
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:		
	7310.1000 – Of a capacity of 50 l or more	0	

		A	E
		%	%
	– Of a capacity of less than 50 l:		
7310.2100	-- Cans which are to be closed by soldering or crimping	0	
7310.2900	-- Other	0	
7311	7311.0000 Containers for compressed or liquefied gas, of iron or steel	0	
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:		
7312.1000	– Stranded wire, ropes and cables	0	
7312.9000	– Other	0	
7313	7313.0000 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.....	0	
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:		
	– Woven cloth:		
7314.1200	-- Endless bands for machinery, of stainless steel	0	
7314.1300	-- Other endless bands for machinery	0	
7314.1400	-- Other woven cloth, of stainless steel	0	
7314.1900	-- Other	0	
7314.2000	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	0	
	– Other grill, netting and fencing, welded at the intersection:		
7314.3100	-- Plated or coated with zinc	0	
7314.3900	-- Other	0	
	– Other cloth, grill, netting and fencing:		
7314.4100	-- Plated or coated with zinc	0	
7314.4200	-- Coated with plastics	0	
7314.4900	-- Other	0	
7314.5000	– Expanded metal	0	
7315	Chain and parts thereof, of iron or steel:		
	– Articulated link chain and parts thereof:		
7315.1100	-- Roller chain	0	
7315.1200	-- Other chain	0	
7315.1900	-- Parts	0	
7315.2000	– Skid chain	0	
	– Other chain:		
	– Stud-link:		
7315.8101	---- Protective chain	15	0

	A	E
	%	%
7315.8109 --- Other	0	
-- Other, welded link:		
7315.8201 --- Protective chain	15	0
7315.8209 --- Other	0	
-- Other:		
7315.8901 --- Protective chain	15	0
7315.8909 --- Other	0	
-- Other parts:		
7315.9001 -- For skid chain and protective chain	15	0
7315.9009 -- Other	0	
7316 7316.0000 Anchors, grapnels and parts thereof, of iron or steel	0	
7317		
Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:		
7317.0001 -- Nails	0	
7317.0009 -- Other	0	
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:		
7318.1100 --- Coach screws	0	
7318.1200 --- Other wood screws	0	
7318.1300 --- Screw hooks and screw rings	0	
7318.1400 --- Self-tapping screws	0	
7318.1500 --- Other screws and bolts, whether or not with their nuts or washers	0	
7318.1600 --- Nuts	0	
7318.1900 --- Other	0	
-- Non-threaded articles:		
7318.2100 --- Spring washers and other lock washers	0	
7318.2200 --- Other washers	0	
7318.2300 --- Rivets	0	
7318.2400 --- Cotters and cotter-pins	0	
7318.2900 --- Other	0	
7319		
Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:		
7319.1000 -- Sewing, darning or embroidery needles	0	
7319.2000 -- Safety pins	0	
7319.3000 -- Other pins	0	

	A	E
	%	%
7319.9000 – Other	0	
7320 Springs and leaves for springs, of iron or steel:		
7320.1000 – Leaf-springs and leaves therefor	7.5	0
– Helical springs:		
7320.2001 – For vehicles	7.5	0
7320.2009 – Other	0	
– Other:		
7320.9001 – For vehicles	7.5	0
7320.9009 – Other	0	
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:		
7321.1100 – For gas fuel or for both gas and other fuels	7.5	0
7321.1200 – For liquid fuel	7.5	0
7321.1300 – For solid fuel	7.5	0
– Other appliances:		
7321.8100 – For gas fuel or for both gas and other fuels	7.5	0
7321.8200 – For liquid fuel	7.5	0
7321.8300 – For solid fuel	7.5	0
7321.9000 – Parts	7.5	0
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:		
7322.1100 – Of cast iron	5	0
– Other:		
7322.1901 – Radiators	5	0
7322.1902 – Semi-fabricated radiators	5	0
7322.1909 – Other	5	0
7322.9000 – Other	5	0
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:		
– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
7323.1001 – Iron or steel wool	10	0
7323.1009 – Other	10	0

	A	E
	%	%
-- Other:		
7323.9100 -- Of cast iron, not enamelled	10	0
7323.9200 -- Of cast iron, enamelled	10	0
7323.9300 -- Of stainless steel	10	0
7323.9400 -- Of iron (other than cast iron) or steel, enamelled	10	0
7323.9900 -- Other	10	0
7324 Sanitary ware and parts thereof, of iron or steel:		
7324.1000 -- Sinks and wash basins, of stainless steel	10	0
-- Baths:		
7324.2100 -- Of cast iron, whether or not enamelled	10	0
7324.2900 -- Other	10	0
7324.9000 -- Other, including parts	10	0
7325 Other cast articles of iron or steel:		
7325.1000 -- Of non-malleable cast iron	0	
-- Other:		
7325.9100 -- Grinding balls and similar articles for mills	0	
7325.9900 -- Other	0	
7326 Other articles of iron or steel:		
-- Forged or stamped, but not further worked:		
7326.1100 -- Grinding balls and similar articles for mills	0	
7326.1900 -- Other	0	
-- Articles of iron or steel wire:		
7326.2001 -- Creels	4	0
7326.2009 -- Other	10	0
-- Other:		
7326.9001 -- Articles of a kind commonly used in machinery or plant	0	
7326.9002 -- Articles for the conveyance or packing of goods, n.e.s.	0	
7326.9003 -- For brush-making	0	
7326.9004 -- Articles specially designed for ships and boats	0	
7326.9005 -- Bobbins	0	
7326.9006 -- Trawl doors	0	
7326.9007 -- Trawl board shoes	0	
7326.9008 -- Articles for fishing gear, n.e.s.	0	
7326.9009 -- Brackets for pipes and cables, clips, hooks and the like	0	
7326.9011 -- Junction boxes for electrical wires, excluding articles of heading No. 8538	5	0
7326.9019 -- Other	10	0

Chapter 74 Copper and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or
Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table - Other elements

Element	Limiting content % by weight	
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*,each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls on heading No. 2848.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including

“flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 7403.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

In the case of heading No. 7414, however, 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.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 7403), 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 Nos. 7409 and 7410 apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided

that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Copper-zinc base alloys (brasses)**
Alloys of copper and zinc, with or without other elements. When other elements are present:
 - zinc predominates by weight over each of such other elements;
 - any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
 - any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).
 - (b) **Copper-tin base alloys (bronzes)**
Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.
 - (c) **Copper-nickel-zinc base alloys (nickel silvers)**
Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).
 - (d) **Copper-nickel base alloys**
Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

		A	E
		%	%
7401	Copper mattes; cement copper (precipitated copper):		
	7401.1000 – Copper mattes	0	
	7401.2000 – Cement copper (precipitated copper)	0	
7402	7402.0000 Unrefined copper; copper anodes for electrolytic refining	0	
7403	Refined copper and copper alloys, unwrought:		
	– Refined copper:		
	7403.1100 -- Cathodes and sections of cathodes	0	

	A	E
	%	%
7403.1200 -- Wire-bars	0	
7403.1300 -- Billets	0	
7403.1900 -- Other	0	
-- Copper alloys:		
7403.2100 -- Copper-zinc base alloys (brass)	0	
7403.2200 -- Copper-tin base alloys (bronze)	0	
7403.2300 -- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
7403.2900 -- Other copper alloys (other than master alloys of heading No. 7405)	0	
7404 7404.0000 Copper waste and scrap	0	
7405 7405.0000 Master alloys of copper	0	
7406 Copper powders and flakes:		
7406.1000 -- Powders of non-lamellar structure	0	
7406.2000 -- Powders of lamellar structure; flakes	0	
7407 Copper bars, rods and profiles:		
-- Of refined copper:		
7407.1001 -- Hollow bars	0	
7407.1009 -- Other	0	
-- Of copper alloys:		
-- Of copper-zinc base alloys (brass):		
7407.2101 ---- Hollow bars	0	
7407.2109 ---- Other	0	
-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
7407.2201 ---- Hollow bars	0	
7407.2209 ---- Other	0	
-- Other:		
---- Phosphor-bronze casting metal, not processed:		
7407.2911 ---- Hollow bars	0	
7407.2919 ---- Other	0	
---- Other:		
7407.2921 ---- Hollow bars	0	
7407.2929 ---- Other	0	
7408 Copper wire:		
-- Of refined copper:		
7408.1100 -- Of which the maximum cross-sectional dimension exceeds 6 mm	0	
7408.1900 -- Other	0	
-- Of copper alloys:		
7408.2100 -- Of copper-zinc base alloys (brass)	0	
7408.2200 -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	

		A	E
		%	%
	7408.2900 -- Other	0	
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:		
	-- Of refined copper:		
	7409.1100 -- In coils	0	
	7409.1900 -- Other	0	
	-- Of copper-zinc base alloys (brass):		
	7409.2100 -- In coils	0	
	7409.2900 -- Other	0	
	-- Of copper-tin base alloys (bronze):		
	7409.3100 -- In coils	0	
	7409.3900 -- Other	0	
	7409.4000 -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
	7409.9000 -- Of other copper alloys	0	
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:		
	-- Not backed:		
	-- Of refined copper:		
	7410.1101 ---- Foil for radiator tubes	0	
	7410.1109 ---- Other	0	
	-- Of copper alloys:		
	7410.1201 ---- Foil for radiator tubes	0	
	7410.1209 ---- Other	0	
	-- Backed:		
	-- Of refined copper:		
	7410.2101 ---- For printed circuits	0	
	7410.2109 ---- Other	0	
	-- Of copper alloys:		
	7410.2201 ---- For printed circuits	0	
	7410.2209 ---- Other	0	
7411	Copper tubes and pipes:		
	7411.1000 -- Of refined copper	0	
	-- Of copper alloys:		
	7411.2100 -- Of copper-zinc base alloys (brass)	0	
	7411.2200 -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	
	7411.2900 -- Other	0	
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):		
	7412.1000 -- Of refined copper	0	

		A	E
		%	%
	7412.2000 – Of copper alloys	0	
7413	7413.0000 Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	0	
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:		
	7414.2000 – Cloth	0	
	7414.9000 – Other	0	
7415	Nails, tacks, drawing pins, staples (other than those of heading No. 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:		
	7415.1000 – Nails and tacks, drawing pins, staples and similar articles	0	
	– Other articles, not threaded:		
	7415.2100 -- Washers (including spring washers)	0	
	7415.2900 -- Other	0	
	– Other threaded articles:		
	7415.3100 -- Screws for wood	0	
	7415.3200 -- Other screws; bolts and nuts	0	
	7415.3900 -- Other	0	
7416	7416.0000 Copper springs	0	
7417	7417.0000 Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	7.5	0
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:		
	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7418.1100 -- Pot scourers and scouring or polishing pads, gloves and the like	10	0
	7418.1900 -- Other	10	0
	7418.2000 – Sanitary ware and parts thereof	10	0
7419	Other articles of copper:		
	– Chain and parts thereof:		
	7419.1001 -- Plated with precious metal	0	
	7419.1009 -- Other	0	

	A	E
	%	%
-- Other:		
7419.9100 --- Cast, moulded, stamped or forged, but not further worked	0	
-- Other:		
7419.9901 ---- Articles of a kind commonly used in machinery or plant	0	
7419.9902 ---- Articles specially designed for ships and boats	0	
7419.9903 ---- Articles for fishing gear	0	
7419.9904 ---- For buildings	5	0
7419.9905 ---- Brackets for pipes and cables, clips, hooks and the like	0	
7419.9906 ---- Junction boxes for electrical wires, excluding articles of heading No. 8538	5	0
7419.9909 ---- Other	10	0

Chapter 75

Nickel and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.
 - (d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

 - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
 - of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

Table - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 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.

		A	E
		%	%
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:		
7501.1000	– Nickel mattes	0	
7501.2000	– Nickel oxide sinters and other intermediate products of nickel metallurgy	0	
7502	Unwrought nickel:		
7502.1000	– Nickel, not alloyed	0	
7502.2000	– Nickel alloys	0	
7503	7503.0000 Nickel waste and scrap	0	
7504	7504.0000 Nickel powders and flakes	0	
7505	Nickel bars, rods, profiles and wire:		
	– Bars, rods and profiles:		
	-- Of nickel, not alloyed:		
7505.1101	---- Hollow bars	0	
7505.1109	---- Other	0	
	-- Of nickel alloys:		
7505.1201	---- Hollow bars	0	
7505.1209	---- Other	0	
	– Wire:		
7505.2100	-- Of nickel, not alloyed	0	
7505.2200	-- Of nickel alloys	0	
7506	Nickel plates, sheets, strip and foil:		
7506.1000	– Of nickel, not alloyed	0	
7506.2000	– Of nickel alloys	0	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):		
	– Tubes and pipes:		
7507.1100	-- Of nickel, not alloyed	0	
7507.1200	-- Of nickel alloys	0	
7507.2000	– Tube or pipe fittings	0	
7508	Other articles of nickel:		
7508.1000	– Cloth, grill and netting, of nickel wire	10	0
	– Other:		
7508.9001	-- Nails, tacks, screws and the like	0	
7508.9002	-- Anodes	0	
7508.9009	-- Other	10	0

Chapter 76

Aluminium and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.
 - (d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 7601), 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 Nos. 7606 and 7607 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 shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.

⁽²⁾ Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

		A	E
		%	%
7601	Unwrought aluminium:		
7601.1000	– Aluminium, not alloyed	0	
	– Aluminium alloys:		
7601.2001	-- Primary	0	
7601.2009	-- Secondary	0	
7602	7602.0000 Aluminium waste and scrap.....	4	0
7603	Aluminium powders and flakes:		
7603.1000	– Powders of non-lamellar structure	0	
7603.2000	– Powders of lamellar structure; flakes	0	
7604	Aluminium bars, rods and profiles:		
	– Of aluminium, not alloyed:		
7604.1001	-- Hollow bars	0	
7604.1009	-- Other	0	
	– Of aluminium alloys:		
7604.2100	-- Hollow profiles	0	
7604.2900	-- Other	0	
7605	Aluminium wire:		
	– Of aluminium, not alloyed:		
7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	
7605.1900	-- Other	0	
	– Of aluminium alloys:		
7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	0	
7605.2900	-- Other	0	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:		
	– Rectangular (including square):		
	-- Of aluminium, not alloyed:		
7606.1101	---- Corrugated or patterned	0	
7606.1109	---- Other	0	
	-- Of aluminium alloys:		
7606.1201	---- Corrugated or patterned	0	
7606.1209	---- Other	0	
	– Other:		
	-- Of aluminium, not alloyed:		
7606.9101	---- Corrugated or patterned	0	
7606.9109	---- Other	0	
	-- Of aluminium alloys:		
7606.9201	---- Corrugated or patterned	0	
7606.9209	---- Other	0	

		A	E
		%	%
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:		
7607.1100	-- Rolled but not further worked	0	
7607.1900	-- Other	0	
7607.2000	– Backed	0	
7608	Aluminium tubes and pipes:		
7608.1000	– Of aluminium, not alloyed	0	
7608.2000	– Of aluminium alloys	0	
7609	7609.0000 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	0	
7610	Aluminium structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:		
	– Doors, windows and their frames and thresholds for doors:		
	– – Doors:		
7610.1011	– – – With appropriate glass panes, whether or not installed	5	0
7610.1019	– – – Other	5	0
	– – Windows and window frames:		
7610.1021	– – – With appropriate glass panes, whether or not installed	5	0
7610.1029	– – – Other	5	0
7610.1030	– – Other	5	0
	– Other:		
7610.9001	– – Concrete moulds	5	0
7610.9002	– – Roofs, walls, floors, beams and prefabricated parts for buildings of heading No. 9406	5	0
7610.9009	– – Other	5	0
7611	7611.0000 Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0	

		A	E
		%	%
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:		
	7612.1000 – Collapsible tubular containers	0	
	7612.9000 – Other	0	
7613	7613.0000 Aluminium containers for compressed or liquefied gas	0	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:		
	7614.1000 – With steel core	0	
	7614.9000 – Other	0	
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:		
	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7615.1100 -- Pot scourers and scouring or polishing pads, gloves and the like	10	0
	-- Other:		
	7615.1901 ---- Pans	10	0
	7615.1909 ---- Other	10	0
	7615.2000 – Sanitary ware and parts thereof	10	0
7616	Other articles of aluminium:		
	7616.1000 – Nails, tacks, staples (other than those of heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	0	
	– Other:		
	7616.9100 -- Cloth, grill, netting and fencing, of aluminium wire ..	0	
	-- Other:		
	7616.9901 ---- Articles of a kind commonly used in machinery or plant	0	
	7616.9902 ---- Articles for the conveyance or packing of goods	0	
	7616.9903 ---- For brush-making and the like	0	
	7616.9904 ---- Articles specially designed for ships and boats	0	
	7616.9905 ---- Articles for fishing gear	0	
	7616.9906 ---- Brackets for pipes and cables, clips, hooks and the like	0	
	7616.9907 ---- Junction boxes for electrical wires, excluding articles of heading No. 8538	5	0

	A	E
	%	%
7616.9908 --- Ladders	10	0
7616.9909 --- Anodes	0	
7616.9911 --- Roughly formed articles, n.e.s.	0	
7616.9919 --- Other	10	0

Chapter 77
(Reserved for possible future use)

Chapter 78
Lead and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.
 - (d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are

convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression “refined lead” means:
Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

		A	E
		%	%
7801	Unwrought lead:		
7801.1000	– Refined lead	0	
	– Other:		
7801.9100	-- Containing by weight antimony as the principal other element	0	
7801.9900	-- Other	0	
7802	7802.0000 Lead waste and scrap	0	
7803	Lead bars, rods, profiles and wire:		
7803.0001	– Wire	0	
7803.0002	– Hollow bars	0	
7803.0009	– Other	0	
7804	Lead plates, sheets, strip and foil; lead powders and flakes:		
	– Plates, sheets, strip and foil:		
	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:		
7804.1101	---- Of a thickness not exceeding 0.156 mm	0	
7804.1109	---- Other	0	
	-- Other:		
7804.1901	---- Plates and strip	0	
7804.1909	---- Other	0	
	– Powders and flakes:		
7804.2001	-- Powders	0	
7804.2002	-- Flakes	0	
7805	7805.0000 Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0	
7806	Other articles of lead:		
7806.0001	– Articles for fishing gear	0	
7806.0002	– Articles specially designed for ships and boats	0	
7806.0009	– Other	10	0

Chapter 79

Zinc and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.
 - (d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

 - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
 - of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Zinc, not alloyed**
Metal containing by weight at least 97.5 % of zinc.
 - (b) **Zinc alloys**
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.
 - (c) **Zinc dust**
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

		A	E
		%	%
7901	Unwrought zinc:		
	– Zinc, not alloyed:		
	7901.1100 – Containing by weight 99.99 % or more of zinc	0	
	7901.1200 – Containing by weight less than 99.99 % of zinc	0	
	7901.2000 – Zinc alloys	0	
7902	7902.0000 Zinc waste and scrap	0	
7903	Zinc dust, powders and flakes:		
	7903.1000 – Zinc dust	0	
	7903.9000 – Other	0	
7904	Zinc bars, rods, profiles and wire:		
	7904.0001 – Hollow bars	0	
	7904.0009 – Other	0	
7905	7905.0000 Zinc plates, sheets, strip and foil	0	

		A	E
		%	%
7906	7906.0000 Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0	
7907	Other articles of zinc:		
	7907.0001 -- Gutters, ridges, roof case and other prefabricated parts for building	0	
	7907.0002 -- Nails, tacks, screws and the like; brackets for pipes and cables	0	
	7907.0003 -- Anodes	0	
	7907.0009 -- Other	10	0

Chapter 80

Tin and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.
 - (d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading No. 8001), 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 Nos. 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

Table - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

		A	E
		%	%
8001	Unwrought tin:		
	8001.1000 – Tin, not alloyed	0	
	8001.2000 – Tin alloys	0	
8002	8002.0000 Tin waste and scrap	0	
8003	Tin bars, rods, profiles and wire:		

		A	E
		%	%
	8003.0001 – Hollow bars	0	
	8003.0002 – Wire	0	
	8003.0009 – Other	0	
8004	8004.0000 Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	0	
8005	8005.0000 Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	0	
8006	8006.0000 Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0	
8007	Other articles of tin:		
	8007.0001 – Collapsible tubes	0	
	8007.0009 – Other	10	0

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

1. Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

		A	E
		%	%
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:		
8101.1000	– Powders	0	
	– Other:		
8101.9100	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	0	
8101.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	
8101.9300	-- Wire	0	
8101.9900	-- Other	0	
8102	Molybdenum and articles thereof, including waste and scrap:		
8102.1000	– Powders	0	
	– Other:		
8102.9100	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	0	
8102.9200	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	
8102.9300	-- Wire	0	
8102.9900	-- Other	0	
8103	Tantalum and articles thereof, including waste and scrap:		
8103.1000	– Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	0	
8103.9000	– Other	0	
8104	Magnesium and articles thereof, including waste and scrap:		
	– Unwrought magnesium:		
8104.1100	-- Containing at least 99.8 % by weight of magnesium ..	0	
8104.1900	-- Other	0	
8104.2000	– Waste and scrap	0	
8104.3000	– Rasplings, turnings and granules, graded according to size; powders	0	
8104.9000	– Other	0	

		A	E
		%	%
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:		
8105.1000	– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	0	
8105.9000	– Other	0	
8106	8106.0000 Bismuth and articles thereof, including waste and scrap	0	
8107	Cadmium and articles thereof, including waste and scrap:		
8107.1000	– Unwrought cadmium; waste and scrap; powders	0	
8107.9000	– Other	0	
8108	Titanium and articles thereof, including waste and scrap:		
8108.1000	– Unwrought titanium; waste and scrap; powders	0	
8108.9000	– Other	0	
8109	Zirconium and articles thereof, including waste and scrap:		
8109.1000	– Unwrought zirconium; waste and scrap; powders	0	
8109.9000	– Other	0	
8110	8110.0000 Antimony and articles thereof, including waste and scrap	0	
8111	8111.0000 Manganese and articles thereof, including waste and scrap	0	
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:		
	– Beryllium:		
8112.1100	-- Unwrought; waste and scrap; powders	0	
8112.1900	-- Other	0	
8112.2000	– Chromium	0	
8112.3000	– Germanium	0	
8112.4000	– Vanadium	0	
	– Other:		
8112.9100	-- Unwrought; waste and scrap; powders	0	
8112.9900	-- Other	0	
8113	8113.0000 Cermets and articles thereof, including waste and scrap	0	

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 No. 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 No. 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 No. 8510.
3. Sets consisting of one or more knives of heading No. 8211 and at least an equal number of articles of heading No. 8215 are to be classified in heading No. 8215.

	A	E
	%	%
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:		
8201.1000 – Spades and shovels	0	
8201.2000 – Forks	0	
– Mattocks, picks, hoes and rakes:		
8201.3001 – Rakes	0	
8201.3009 – Other	0	
8201.4000 – Axes, bill hooks and similar hewing tools	0	
8201.5000 – Secateurs and similar one-handed pruners and shears (including poultry shears)	0	
8201.6000 – Hedge shears, two-handed pruning shears and similar two-handed shears	0	
– Other hand tools of a kind used in agriculture, horticulture or forestry:		
8201.9001 – Scythes and blades therefor	0	
8201.9002 – Scythes handles	0	

	A	E
	%	%
8201.9009 -- Other	0	
8202 Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):		
8202.1000 -- Hand saws	0	
8202.2000 -- Band saw blades	0	
-- Circular saw blades (including slitting or slotting saw blades):		
8202.3100 -- With working part of steel	0	
8202.3900 -- Other, including parts	0	
8202.4000 -- Chain saw blades	0	
-- Other saw blades:		
8202.9100 -- Straight saw blades, for working metal	0	
8202.9900 -- Other	0	
8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:		
8203.1000 -- Files, rasps and similar tools	0	
8203.2000 -- Pliers (including cutting pliers), pincers, tweezers and similar tools	0	
8203.3000 -- Metal cutting shears and similar tools	0	
8203.4000 -- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	
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:		
8204.1100 -- Non-adjustable	0	
8204.1200 -- Adjustable	0	
8204.2000 -- Interchangeable spanner sockets, with or without handles	0	
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; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:		
8205.1000 -- Drilling, threading or tapping tools	0	
8205.2000 -- Hammers and sledge hammers	0	
8205.3000 -- Planes, chisels, gouges and similar cutting tools for working wood	0	
8205.4000 -- Screwdrivers	0	
-- Other hand tools (including glaziers' diamonds):		
8205.5100 -- Household tools	0	
8205.5900 -- Other	0	

		A	E
		%	%
	8205.6000 – Blow lamps	0	
	8205.7000 – Vices, clamps and the like	0	
	8205.8000 – Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	0	
	8205.9000 – Sets of articles of two or more of the foregoing subheadings	0	
8206	8206.0000 Tools of two or more of the headings Nos. 8202 to 8205, put up in sets for retail sale	0	
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:		
	8207.1300 – With working part of cermets	0	
	8207.1900 – Other, including parts	0	
	8207.2000 – Dies for drawing or extruding metal	0	
	8207.3000 – Tools for pressing, stamping or punching	0	
	8207.4000 – Tools for tapping or threading	0	
	8207.5000 – Tools for drilling, other than for rock drilling	0	
	8207.6000 – Tools for boring or broaching	0	
	8207.7000 – Tools for milling	0	
	8207.8000 – Tools for turning	0	
	8207.9000 – Other interchangeable tools	0	
8208	Knives and cutting blades, for machines or for mechanical appliances:		
	8208.1000 – For metal working	0	
	8208.2000 – For wood working	0	
	8208.3000 – For kitchen appliances or for machines used by the food industry	0	
	8208.4000 – For agricultural, horticultural or forestry machines	0	
	8208.9000 – Other	0	
8209	8209.0000 Plates, sticks, tips and the like for tools, unmounted, of cermets	0	
8210	8210.0000 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	0	
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208, and blades therefor:		
	8211.1000 – Sets of assorted articles	10	0

		A	E
		%	%
	– Other:		
8211.9100	-- Table knives having fixed blades	10	0
8211.9200	-- Other knives having fixed blades	10	0
8211.9300	-- Knives having other than fixed blades	10	0
8211.9400	-- Blades	10	0
8211.9500	-- Handles of base metal	10	0
8212	Razors and razor blades (including razor blade blanks in strips):		
8212.1000	– Razors	0	
8212.2000	– Safety razor blades, including razor blade blanks in strips	0	
8212.9000	– Other parts	0	
8213	8213.0000 Scissors, tailors' shears and similar shears, and blades therefor	0	
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):		
8214.1000	– Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	0	
8214.2000	– Manicure or pedicure sets and instruments (including nail files)	0	
8214.9000	– Other	0	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:		
8215.1000	– Sets of assorted articles containing at least one article plated with precious metal	10	0
8215.2000	– Other sets of assorted articles	10	0
	– Other:		
8215.9100	-- Plated with precious metal	10	0
8215.9900	-- Other	10	0

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 7312, 7315, 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 No. 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.

		A	E
		%	%
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:		
8301.1000	– Padlocks	7.5	0
8301.2000	– Locks of a kind used for motor vehicles	7.5	0
8301.3000	– Locks of a kind used for furniture	0	
	– Other locks:		
8301.4001	– For vehicles	7.5	0
8301.4009	– Other	0	
8301.5000	– Clasps and frames with clasps, incorporating locks	7.5	0
8301.6000	– Parts	0	
8301.7000	– Keys presented separately	0	
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:		
	– Hinges:		
8302.1001	– For vehicles	7.5	0
8302.1009	– Other	0	
8302.2000	– Castors	0	
8302.3000	– Other mountings, fittings and similar articles suitable for motor vehicles	7.5	0
	– Other mountings, fittings and similar articles:		
8302.4100	– Suitable for buildings	0	
8302.4200	– Other, suitable for furniture	0	
	– Other:		
8302.4901	– For vehicles	7.5	0

		A	E
		%	%
	8302.4909 --- Other	0	
	8302.5000 – Hat-racks, hat-pegs, brackets and similar fixtures	10	0
	8302.6000 – Automatic door closers	0	
8303	8303.0000 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	10	0
8304	8304.0000 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 9403	10	0
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:		
	8305.1000 – Fittings for loose-leaf binders or files	0	
	8305.2000 – Staples in strips	0	
	8305.9000 – Other, including parts	10	0
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:		
	8306.1000 – Bells, gongs and the like	10	0
	– Statuettes and other ornaments:		
	8306.2100 -- Plated with precious metal	10	0
	8306.2900 -- Other	10	0
	8306.3000 – Photograph, picture or similar frames; mirrors	10	0
8307	Flexible tubing of base metal, with or without fittings:		
	8307.1000 – Of iron or steel	0	
	8307.9000 – Of other base metal	0	
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:		
	8308.1000 – Hooks, eyes and eyelets	0	
	8308.2000 – Tubular or bifurcated rivets	0	
	8308.9000 – Other, including parts	0	

		A	E
		%	%
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:		
	8309.1000 – Crown corks	0	
	8309.9000 – Other	0	
8310	8310.0000 Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 9405	10	0
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:		
	8311.1000 – Coated electrodes of base metal, for electric arc-welding	0	
	8311.2000 – Cored wire of base metal, for electric arc-welding	0	
	8311.3000 – Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	0	
	8311.9000 – Other, including parts	0	

Section XVI
Machinery and mechanical appliances; electrical equipment;
parts thereof; sound recorders and reproducers, television
image and sound recorders and reproducers, and parts
and accessories of such articles

Notes.

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 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 No. 4016);
 - (b) Articles of leather or of composition leather (heading No. 4204) or of furskin (heading No. 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 of textile material (heading No. 5910) or other articles of textile material for technical uses (heading No. 5911);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 7102 to 7104, or articles wholly of such stones of heading No. 7116, except unmounted worked sapphires and diamonds for styli (heading No. 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 No. 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 No. 8207 or brushes of a kind used as parts of machines (heading No. 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 No. 6804 or 6909); or
 - (p) Articles of Chapter 95.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
 - (a) Parts which are goods included in any of the headings of Chapters 84 and 85 (other than headings Nos. 8409, 8431, 8448, 8466, 8473, 8485, 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 No. 8479 or 8543) are to be classified with the machines of that kind or in heading

No. 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 Nos. 8517 and 8525 to 8528 are to be classified in heading No. 8517;

- (c) All other parts are to be classified in heading No. 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading No. 8485 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 adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading No. 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 7019 or 7020);
 - (d) Articles of heading No. 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical tools for working in the hand, of heading No. 8508 or electro-mechanical domestic appliances of heading No. 8509; or
 - (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 9603).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 8401 to 8424 and at the same time to a description in one or other of the headings Nos. 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 8419 does not, however, cover:

 - (a) Germination plant, incubators or brooders (heading No. 8436);
 - (b) Grain dampening machines (heading No. 8437);
 - (c) Diffusing apparatus for sugar juice extraction (heading No. 8438);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 8451); or
 - (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 8422 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No. 8452); or
- (b) Office machinery of heading No. 8472.

Heading No. 8424 does not cover:

Ink-jet printing machines (heading No. 8443 or 8471).

- 3. A machine-tool for working any material which answers to a description in heading No. 8456 and at the same time to a description in heading No. 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading No. 8456.
- 4. Heading No. 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5. (A) For the purposes of heading No. 8471, the expression "automatic data processing machines" means:
 - (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
 - (a) It is of a kind solely or principally used in an automatic data processing system;
 - (b) it is connectable to the central processing unit either directly or through one or more other units; and
 - (c) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading No. 8471.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No. 8471.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6. Heading No. 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 % or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 7326.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
 Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 8479. Heading No. 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.
8. For the purposes of heading No. 8470, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Subheading Notes.

1. For the purposes of subheading No. 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading No. 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.

		A	E
		%	%
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:		
8401.1000	– Nuclear reactors	0	
8401.2000	– Machinery and apparatus for isotopic separation, and parts thereof	0	
8401.3000	– Fuel elements (cartridges), non-irradiated	0	
8401.4000	– Parts of nuclear reactors	0	
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:		
8402.1100	–– Watertube boilers with a steam production exceeding 45 t per hour	0	
8402.1200	–– Watertube boilers with a steam production not exceeding 45 t per hour	0	
8402.1900	–– Other vapour generating boilers, including hybrid boilers	0	
8402.2000	– Super-heated water boilers	0	
8402.9000	– Parts	0	

		A	E
		%	%
8403	Central heating boilers other than those of heading No. 8402:		
8403.1000	– Boilers	5	0
8403.9000	– Parts	5	0
8404	Auxiliary plant for use with boilers of heading No. 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units:		
	– Auxiliary plant for use with boilers of heading No. 8402 or 8403:		
8404.1001	-- For central heating boilers of heading No. 8403	5	0
8404.1009	-- Other	0	
8404.2000	– Condensers for steam or other vapour power units	0	
	– Parts:		
8404.9001	-- For articles of subheading No. 8404.1001	5	0
8404.9009	-- Other	0	
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:		
8405.1000	– Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0	
8405.9000	– Parts	0	
8406	Steam turbines and other vapour turbines:		
8406.1000	– Turbines for marine propulsion	0	
	– Other turbines:		
8406.8100	-- Of an output exceeding 40 MW	0	
8406.8200	-- Of an output not exceeding 40 MW	0	
8406.9000	– Parts	0	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:		
8407.1000	– Aircraft engines	0	
	– Marine propulsion engines:		
8407.2100	-- Outboard motors	0	
8407.2900	-- Other	0	
	– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.3100	-- Of a cylinder capacity not exceeding 50 cc	0	
8407.3200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	0	

	A	E
	%	%
8407.3300 -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	0	
8407.3400 -- Of a cylinder capacity exceeding 1,000 cc	0	
8407.9000 -- Other engines	0	
8408 Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8408.1000 -- Marine propulsion engines	0	
8408.2000 -- Engines of a kind used for the propulsion of vehicles of Chapter 87	0	
8408.9000 -- Other engines	0	
8409 Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408:		
8409.1000 -- For aircraft engines	0	
-- Other:		
8409.9100 -- Suitable for use solely or principally with spark-ignition internal combustion piston engines	0	
8409.9900 -- Other	0	
8410 Hydraulic turbines, water wheels, and regulators therefor:		
-- Hydraulic turbines and water wheels:		
8410.1100 -- Of a power not exceeding 1,000 kW	0	
8410.1200 -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	
8410.1300 -- Of a power exceeding 10,000 kW	0	
8410.9000 -- Parts, including regulators	0	
8411 Turbo-jets, turbo-propellers and other gas turbines:		
-- Turbo-jets:		
8411.1100 -- Of a thrust not exceeding 25 kN	0	
8411.1200 -- Of a thrust exceeding 25 kN	0	
-- Turbo-propellers:		
8411.2100 -- Of a power not exceeding 1,100 kW	0	
8411.2200 -- Of a power exceeding 1,100 kW	0	
-- Other gas turbines:		
8411.8100 -- Of a power not exceeding 5,000 kW	0	
8411.8200 -- Of a power exceeding 5,000 kW	0	
-- Parts:		
8411.9100 -- Of turbo-jets or turbo-propellers	0	
8411.9900 -- Other	0	
8412 Other engines and motors:		
8412.1000 -- Reaction engines other than turbo-jets.....	0	
-- Hydraulic power engines and motors:		
8412.2100 -- Linear acting (cylinders)	0	
8412.2900 -- Other	0	

	A	E
	%	%
– Pneumatic power engines and motors:		
8412.3100 -- Linear acting (cylinders)	0	
8412.3900 -- Other	0	
8412.8000 – Other	0	
8412.9000 – Parts	0	
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:		
8413.1100 -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0	
8413.1900 -- Other	0	
8413.2000 – Hand pumps, other than those of subheading No. 8413.11 or 8413.19	0	
8413.3000 – Fuel, lubricating or cooling medium pumps for internal combustion piston engines	0	
8413.4000 – Concrete pumps	0	
8413.5000 – Other reciprocating positive displacement pumps	0	
8413.6000 – Other rotary positive displacement pumps	0	
8413.7000 – Other centrifugal pumps	0	
– Other pumps; liquid elevators:		
8413.8100 -- Pumps	0	
8413.8200 -- Liquid elevators	0	
– Parts:		
8413.9100 -- Of pumps	0	
8413.9200 -- Of liquid elevators	0	
8414		
Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:		
8414.1000 – Vacuum pumps	0	
8414.2000 – Hand- or foot-operated air pumps	0	
8414.3000 – Compressors of a kind used in refrigerating equipment .	0	
8414.4000 – Air compressors mounted on a wheeled chassis for towing	0	
– Fans:		
-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414.5101 --- Household type	10	0
8414.5109 --- Other	0	
-- Other:		
8414.5901 --- Household type	10	0
8414.5909 --- Other	0	

		A	E
		%	%
	– Hoods having a maximum horizontal side not exceeding 120 cm:		
8414.6001	-- Household type	10	0
8414.6009	-- Other	0	
	– Other:		
8414.8001	-- Household type	10	0
8414.8009	-- Other	0	
8414.9000	– Parts	0	
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:		
8415.1000	– Window or wall types, self-contained	10	0
8415.2000	– Of a kind used for persons, in motor vehicles	10	0
	– Other:		
8415.8100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	10	0
8415.8200	-- Other, incorporating a refrigerating unit	10	0
8415.8300	-- Not incorporating a refrigerating unit	10	0
8415.9000	– Parts	10	0
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:		
	– Furnace burners for liquid fuel:		
8416.1001	-- Mechanical furnace burners (atomizers)	0	
8416.1009	-- Other	0	
8416.2000	– Other furnace burners, including combination burners...	0	
8416.3000	– Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	
8416.9000	– Parts	0	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:		
8417.1000	– Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0	
8417.2000	– Bakery ovens, including biscuit ovens	0	
8417.8000	– Other	0	
8417.9000	– Parts	0	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415:		

	A	E
	%	%
– Combined refrigerator-freezers, fitted with separate external doors:		
8418.1001 -- Household type	7.5	0
8418.1009 -- Other	5	0
– Refrigerators, household type:		
8418.2100 -- Compression-type	7.5	0
8418.2200 -- Absorption-type, electrical	7.5	0
8418.2900 -- Other	7.5	0
– Freezers of the chest type, not exceeding 800 l capacity:		
8418.3001 -- Household type	7.5	0
8418.3009 -- Other	5	0
– Freezers of the upright type, not exceeding 900 l capacity:		
8418.4001 -- Household type	7.5	0
8418.4009 -- Other	5	0
8418.5000 – Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	0	
– Other refrigerating or freezing equipment; heat pumps:		
-- Compression type units whose condensers are heat exchangers:		
8418.6101 ---- Household type	7.5	0
8418.6109 ---- Other	5	0
-- Other:		
8418.6901 ---- Household type	7.5	0
8418.6909 ---- Other	5	0
– Parts:		
-- Furniture designed to receive refrigerating or freezing equipment:		
8418.9101 ---- Of headings Nos. 8518.1001, 8418.2100 to 8418.2900, 8418.3001, 8418.4001, 8418.6101 and 8418.6901	10	0
8418.9109 ---- Other	0	
8418.9900 -- Other	0	
8419		
Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, 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:		

	A	E
	%	%
8419.1100 -- Instantaneous gas water heaters	5	0
8419.1900 -- Other	5	0
8419.2000 -- Medical, surgical or laboratory sterilisers	0	
-- Dryers:		
8419.3100 -- For agricultural products	0	
8419.3200 -- For wood, paper pulp, paper or paperboard	0	
8419.3900 -- Other	0	
8419.4000 -- Distilling or rectifying plant	0	
8419.5000 -- Heat exchange units	0	
8419.6000 -- Machinery for liquefying air or other gases	0	
-- Other machinery, plant and equipment:		
-- For making hot drinks or for cooking or heating food:		
8419.8101 ---- For restaurants	5	0
8419.8109 ---- Other	0	
-- Other:		
8419.8901 ---- For restaurants	0	
8419.8909 ---- Other	0	
8419.9000 -- Parts	0	
8420		
Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:		
8420.1000 -- Calendering or other rolling machines	0	
-- Parts:		
8420.9100 -- Cylinders	0	
8420.9900 -- Other	0	
8421		
Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases:		
-- Centrifuges, including centrifugal dryers:		
8421.1100 -- Cream separators	0	
-- Clothes-dryers:		
8421.1201 ---- Household type	7.5	0
8421.1209 ---- Other	0	
8421.1900 -- Other	0	
-- Filtering or purifying machinery and apparatus for liquids:		
8421.2100 -- For filtering or purifying water	0	
8421.2200 -- For filtering or purifying beverages other than water ..	0	
8421.2300 -- Oil or petrol-filters for internal combustion engines ..	0	
8421.2900 -- Other	0	
-- Filtering or purifying machinery and apparatus for gases:		
8421.3100 -- Intake air filters for internal combustion engines	0	
-- Other:		
8421.3901 ---- Household type	7.5	0
8421.3909 ---- Other	0	

		A	E
		%	%
	– Parts:		
8421.9100	-- Of centrifuges, including centrifugal dryers	0	
8421.9900	-- Other	0	
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:		
8422.1100	-- Of the household type	7.5	0
8422.1900	-- Other	0	
8422.2000	– Machinery for cleaning or drying bottles or other containers	0	
8422.3000	– Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0	
8422.4000	– Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0	
8422.9000	– Parts	0	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:		
8423.1000	– Personal weighing machines, including baby scales; household scales	0	
8423.2000	– Scales for continuous weighing of goods on conveyors .	0	
8423.3000	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0	
	– Other weighing machinery:		
8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	0	
8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	0	
8423.8900	-- Other	0	
8423.9000	– Weighing machine weights of all kinds; parts of weighing machinery	0	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged;		

		A	E
		%	%
	spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:		
8424.1000	– Fire extinguishers, whether or not charged	0	
8424.2000	– Spray guns and similar appliances	0	
8424.3000	– Steam or sand blasting machines and similar jet projecting machines	0	
	– Other appliances:		
8424.8100	– – Agricultural or horticultural	0	
8424.8900	– – Other	0	
8424.9000	– Parts	0	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:		
	– Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.1100	– – Powered by electric motor	0	
8425.1900	– – Other	0	
8425.2000	– Pit-head winding gear; winches specially designed for use underground	0	
	– Other winches; capstans:		
	– – Powered by electric motor:		
8425.3101	– – – Automatic winches for fishing lines	0	
8425.3109	– – – Other	0	
	– – Other:		
8425.3901	– – – Automatic winches for fishing lines, hydraulic	0	
8425.3909	– – – Other	0	
	– Jacks; hoists of a kind used for raising vehicles:		
8425.4100	– – Built-in jacking systems of a type used in garages	0	
8425.4200	– – Other jacks and hoists, hydraulic	0	
8425.4900	– – Other	0	
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:		
	– Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.1100	– – Overhead travelling cranes on fixed support	0	
	– – Mobile lifting frames on tyres and straddle carriers:		
8426.1201	– – – Straddle carriers	0	
8426.1209	– – – Other	0	
8426.1900	– – Other	0	
8426.2000	– Tower cranes	0	
8426.3000	– Portal or pedestal jib cranes	0	
	– Other machinery, self-propelled:		
	– – On tyres:		
8426.4101	– – – Works trucks fitted with a crane	0	

	A	E
	%	%
8426.4102 --- Machines fitted with an extensible fixed lifting boom for exchangeable hydraulic gear such as forks, shovels, gripping devices and the like	0	
8426.4109 --- Other	0	
8426.4900 -- Other	0	
-- Other machinery:		
8426.9100 -- Designed for mounting on road vehicles	0	
8426.9900 -- Other	0	
8427 Fork-lift trucks; other works trucks fitted with lifting or handling equipment:		
8427.1000 -- Self-propelled trucks powered by an electric motor	0	
8427.2000 -- Other self-propelled trucks	0	
8427.9000 -- Other trucks	0	
8428 Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):		
-- Lifts and skip hoists:		
8428.1001 -- For goods and passengers	5	0
8428.1009 -- Other	0	
8428.2000 -- Pneumatic elevators and conveyors	0	
-- Other continuous-action elevators and conveyors, for goods or materials:		
8428.3100 -- Specially designed for underground use	0	
8428.3200 -- Other, bucket type	0	
8428.3300 -- Other, belt type	0	
8428.3900 -- Other	0	
8428.4000 -- Escalators and moving walkways	5	0
8428.5000 -- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	
8428.6000 -- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	
-- Other machinery:		
8428.9001 -- Lifting equipment for ordinary wheeled tractors	0	
8428.9009 -- Other	0	
8429 Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
-- Bulldozers and angledozers:		
8429.1100 -- Track laying	0	
8429.1900 -- Other	0	
-- Graders and levellers:		
8429.2001 -- Road graders	0	
8429.2009 -- Other	0	

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8429.3000 – Scrapers	0	
8429.4000 – Tamping machines and road rollers	0	
– Mechanical shovels, excavators and shovel loaders:		
8429.5100 -- Front-end shovel loaders	0	
8429.5200 -- Machinery with a 360° revolving superstructure	0	
8429.5900 -- Other	0	
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:		
8430.1000 – Pile-drivers and pile-extractors	0	
8430.2000 – Snow-ploughs and snow-blowers	0	
– Coal or rock cutters and tunnelling machinery:		
8430.3100 -- Self-propelled	0	
8430.3900 -- Other	0	
– Other boring or sinking machinery:		
8430.4100 -- Self-propelled	0	
8430.4900 -- Other	0	
8430.5000 – Other machinery, self-propelled	0	
– Other machinery, not self-propelled:		
8430.6100 -- Tamping or compacting machinery	0	
8430.6200 -- Scrapers	0	
– Other:		
8430.6901 ---- Shovel loaders and excavators for ordinary wheeled tractors	0	
8430.6909 ---- Other	0	
8431		
Parts suitable for use solely or principally with the machinery of headings Nos. 8425 to 8430:		
8431.1000 – Of machinery of heading No. 8425	0	
8431.2000 – Of machinery of heading No. 8427	0	
– Of machinery of heading No. 8428:		
8431.3100 -- Of lifts, skip hoists or escalators	5	0
8431.3900 -- Other	0	
– Of machinery of heading No. 8426, 8429 or 8430:		
– Buckets, shovels, grabs and grips:		
8431.4101 ---- Of machinery of heading No. 8426	0	
8431.4109 ---- Other	0	
8431.4200 -- Bulldozer or angledozer blades	0	
8431.4300 -- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	0	
8431.4900 -- Other	0	
8432		
Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:		

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8432.1000 – Ploughs	0	
– Harrows, scarifiers, cultivators, weeders and hoes:		
8432.2100 -- Disc harrows	0	
8432.2900 -- Other	0	
8432.3000 – Seeders, planters and transplanters	0	
8432.4000 – Manure spreaders and fertiliser distributors	0	
8432.8000 – Other machinery	0	
8432.9000 – Parts	0	
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 No. 8437:		
– Mowers for lawns, parks or sports-grounds:		
8433.1100 -- Powered, with the cutting device rotating in a horizontal plane	0	
8433.1900 -- Other	0	
8433.2000 – Other mowers, including cutter bars for tractor mounting	0	
– Other haymaking machinery:		
8433.3001 -- Rakes and tedders	0	
8433.3009 -- Other	0	
8433.4000 – Straw or fodder balers, including pick-up balers	0	
– Other harvesting machinery; threshing machinery:		
8433.5100 -- Combine harvester-threshers	0	
8433.5200 -- Other threshing machinery	0	
8433.5300 -- Root or tuber harvesting machines	0	
8433.5900 -- Other	0	
8433.6000 – Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0	
8433.9000 – Parts	0	
8434		
Milking machines and dairy machinery:		
8434.1000 – Milking machines	0	
8434.2000 – Dairy machinery	0	
8434.9000 – Parts	0	
8435		
Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:		
8435.1000 – Machinery	0	
8435.9000 – Parts	0	
8436		
Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:		

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8436.1000 – Machinery for preparing animal feeding stuffs	0	
– Poultry-keeping machinery; poultry incubators and brooders:		
8436.2100 – Poultry incubators and brooders	0	
8436.2900 – Other	0	
8436.8000 – Other machinery	0	
– Parts:		
8436.9100 – Of poultry-keeping machinery or poultry incubators and brooders	0	
8436.9900 – Other	0	
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:		
8437.1000 – Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0	
8437.8000 – Other machinery	0	
8437.9000 – Parts	0	
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 fats or oils:		
8438.1000 – Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0	
8438.2000 – Machinery for the manufacture of confectionery, cocoa or chocolate	0	
8438.3000 – Machinery for sugar manufacture	0	
8438.4000 – Brewery machinery	0	
8438.5000 – Machinery for the preparation of meat or poultry.....	0	
8438.6000 – Machinery for the preparation of fruits, nuts or vegetables	0	
8438.8000 – Other machinery	0	
8438.9000 – Parts	0	
8439		
Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:		
8439.1000 – Machinery for making pulp of fibrous cellulosic material	0	
8439.2000 – Machinery for making paper or paperboard	0	
8439.3000 – Machinery for finishing paper or paperboard	0	
– Parts:		

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8439.9100 -- Of machinery for making pulp of fibrous cellulosic material	0	
8439.9900 -- Other	0	
8440 Book-binding machinery, including book-sewing machines:		
8440.1000 – Machinery	0	
8440.9000 – Parts	0	
8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:		
8441.1000 – Cutting machines	0	
8441.2000 – Machines for making bags, sacks or envelopes	0	
8441.3000 – Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0	
8441.4000 – Machines for moulding articles in paper pulp, paper or paperboard	0	
8441.8000 – Other machinery	0	
8441.9000 – Parts	0	
8442 Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442.1000 – Phototype-setting and composing machines	0	
8442.2000 – Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	0	
8442.3000 – Other machinery, apparatus and equipment	0	
8442.4000 – Parts of the foregoing machinery, apparatus or equipment	0	
8442.5000 – Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	
8443 Printing machinery, including ink-jet printing machines, other than those of heading No. 8471; machines for uses ancillary to printing:		
– Offset printing machinery:		
8443.1100 -- Reel fed	0	
8443.1200 -- Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	0	
8443.1900 -- Other	0	

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	– Letterpress printing machinery, excluding flexographic printing:		
8443.2100	-- Reel fed	0	
8443.2900	-- Other	0	
8443.3000	– Flexographic printing machinery	0	
8443.4000	– Gravure printing machinery	0	
	– Other printing machinery:		
8443.5100	-- Ink-jet printing machines	0	
8443.5900	-- Other	0	
8443.6000	– Machines for uses ancillary to printing	0	
8443.9000	– Parts	0	
8444	8444.0000 Machines for extruding, drawing, texturing or cutting man-made textile materials	0	
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 No. 8446 or 8447:		
	– Machines for preparing textile fibres:		
8445.1100	-- Carding machines	0	
8445.1200	-- Combing machines	0	
8445.1300	-- Drawing or roving machines	0	
8445.1900	-- Other	0	
8445.2000	– Textile spinning machines	0	
8445.3000	– Textile doubling or twisting machines	0	
8445.4000	– Textile winding (including weft-winding) or reeling machines	0	
8445.9000	– Other	0	
8446	Weaving machines (looms):		
8446.1000	– For weaving fabrics of a width not exceeding 30 cm	0	
	– For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.2100	-- Power looms	0	
8446.2900	-- Other	0	
8446.3000	– For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	
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:		
8447.1100	-- With cylinder diameter not exceeding 165 mm	0	
8447.1200	-- With cylinder diameter exceeding 165 mm	0	

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8447.2000 – Flat knitting machines; stitch-bonding machines	0	
8447.9000 – Other	0	
8448		
Auxiliary machinery for use with machines of heading No. 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 No. 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 No. 8444, 8445, 8446 or 8447:		
8448.1100 -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith ..	0	
8448.1900 -- Other	0	
8448.2000 – Parts and accessories of machines of heading No. 8444 or of their auxiliary machinery	0	
– Parts and accessories of machines of heading No. 8445 or of their auxiliary machinery:		
8448.3100 -- Card clothing	0	
8448.3200 -- Of machines for preparing textile fibres, other than card clothing	0	
8448.3300 -- Spindles, spindle flyers, spinning rings and ring travellers	0	
8448.3900 -- Other	0	
– Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.4100 -- Shuttles	0	
8448.4200 -- Reeds for looms, healds and heald-frames	0	
8448.4900 -- Other	0	
– Parts and accessories of machines of heading No. 8447 or of their auxiliary machinery:		
8448.5100 -- Sinkers, needles and other articles used in forming stitches	0	
8448.5900 -- Other	0	
8449		
8449.0000 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	0	

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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:		
8450.1100	-- Fully-automatic machines	7.5	0
8450.1200	-- Other machines, with built-in centrifugal drier	7.5	0
8450.1900	-- Other	7.5	0
8450.2000	– Machines, each of a dry linen capacity exceeding 10 kg	7.5	0
8450.9000	– Parts	7.5	0
8451	Machinery (other than machines of heading No. 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:		
	– Dry-cleaning machines:		
8451.1001	-- For industrial use	0	
8451.1009	-- Other	7.5	0
	– Drying machines:		
8451.2100	-- Each of a dry linen capacity not exceeding 10 kg	7.5	0
8451.2900	-- Other	7.5	0
	– Ironing machines and presses (including fusing presses):		
8451.3001	-- Household type	7.5	0
8451.3009	-- Other	0	
8451.4000	– Washing, bleaching or dyeing machines	0	
8451.5000	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	
8451.8000	– Other machinery	0	
8451.9000	– Parts	0	
8452	Sewing machines, other than book-sewing machines of heading No. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
8452.1000	– Sewing machines of the household type	0	
	– Other sewing machines:		
8452.2100	-- Automatic units	0	
8452.2900	-- Other	0	
8452.3000	– Sewing machine needles	0	

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8452.4000 – Furniture, bases and covers for sewing machines and parts thereof	0	
8452.9000 – Other parts of sewing machines	0	
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:		
8453.1000 – Machinery for preparing, tanning or working hides, skins or leather	0	
8453.2000 – Machinery for making or repairing footwear	0	
8453.8000 – Other machinery	0	
8453.9000 – Parts	0	
8454 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:		
8454.1000 – Converters	0	
8454.2000 – Ingot moulds and ladles	0	
8454.3000 – Casting machines	0	
8454.9000 – Parts	0	
8455 Metal-rolling mills and rolls therefor:		
8455.1000 – Tube mills	0	
– Other rolling mills:		
8455.2100 -- Hot or combination hot and cold	0	
8455.2200 -- Cold	0	
8455.3000 – Rolls for rolling mills	0	
8455.9000 – Other parts	0	
8456 Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:		
– Operated by laser or other light or photon beam processes:		
8456.1001 -- Machine-tools for drilling or cutting metals and other hard materials by laser or other light or photon beam processes	0	
8456.1009 -- Other	0	
8456.2000 – Operated by ultrasonic processes	0	
8456.3000 – Operated by electro-discharge processes	0	
– Other:		
8456.9100 -- For dry-etching patterns on semiconductor materials .0		
– Other:		
8456.9901 -- Machine tools operated by electrolytic processes	0	
8456.9909 -- Other	0	

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8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:		
8457.1000	– Machining centres	0	
8457.2000	– Unit construction machines (single station)	0	
8457.3000	– Multi-station transfer machines	0	
8458	Lathes (including turning centres) for removing metal:		
	– Horizontal lathes:		
8458.1100	-- Numerically controlled	0	
8458.1900	-- Other	0	
	– Other lathes:		
8458.9100	-- Numerically controlled	0	
8458.9900	-- Other	0	
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 8458:		
8459.1000	– Way-type unit head machines	0	
	– Other drilling machines:		
8459.2100	-- Numerically controlled	0	
8459.2900	-- Other	0	
	– Other boring-milling machines:		
8459.3100	-- Numerically controlled	0	
8459.3900	-- Other	0	
8459.4000	– Other boring machines	0	
	– Milling machines, knee-type:		
8459.5100	-- Numerically controlled	0	
8459.5900	-- Other	0	
	– Other milling machines:		
8459.6100	-- Numerically controlled	0	
8459.6900	-- Other	0	
8459.7000	– Other threading or tapping machines	0	
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 No. 8461:		
	– Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.1100	-- Numerically controlled	0	
8460.1900	-- Other	0	

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– Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.2100 -- Numerically controlled	0	
8460.2900 -- Other	0	
– Sharpening (tool or cutter grinding) machines:		
8460.3100 -- Numerically controlled	0	
8460.3900 -- Other	0	
8460.4000 – Honing or lapping machines	0	
8460.9000 – Other	0	
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:		
8461.1000 – Planing machines	0	
8461.2000 – Shaping or slotting machines	0	
8461.3000 – Broaching machines	0	
8461.4000 – Gear cutting, gear grinding or gear finishing machines ..	0	
8461.5000 – Sawing or cutting-off machines	0	
8461.9000 – Other	0	
8462		
Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:		
8462.1000 – Forging or die-stamping machines (including presses) and hammers	0	
– Bending, folding, straightening or flattening machines (including presses):		
8462.2100 -- Numerically controlled	0	
8462.2900 -- Other	0	
– Shearing machines (including presses), other than combined punching and shearing machines:		
8462.3100 -- Numerically controlled	0	
8462.3900 -- Other	0	
– Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.4100 -- Numerically controlled	0	
8462.4900 -- Other	0	
– Other:		
8462.9100 -- Hydraulic presses	0	
8462.9900 -- Other	0	

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8463	Other machine-tools for working metal or cermets, without removing material:		
8463.1000	– Draw-benches for bars, tubes, profiles, wire or the like .	0	
8463.2000	– Thread rolling machines	0	
8463.3000	– Machines for working wire	0	
8463.9000	– Other	0	
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass:		
8464.1000	– Sawing machines	0	
8464.2000	– Grinding or polishing machines	0	
8464.9000	– Other	0	
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:		
	– Machines which can carry out different types of machining operations without tool change between such operations:		
8465.1001	-- Woodworking machines	0	
8465.1009	-- Other	0	
	– Other:		
	-- Sawing machines:		
8465.9101	---- Woodworking machines	0	
8465.9109	---- Other	0	
	-- Planing, milling or moulding (by cutting) machines:		
8465.9201	---- Woodworking machines	0	
8465.9209	---- Other	0	
	-- Grinding, sanding or polishing machines:		
8465.9301	---- Woodworking machines	0	
8465.9309	---- Other	0	
	-- Bending or assembling machines:		
8465.9401	---- Woodworking machines	0	
8465.9409	---- Other	0	
	-- Drilling or morticing machines:		
8465.9501	---- Woodworking machines	0	
8465.9509	---- Other	0	
	-- Splitting, slicing or paring machines:		
8465.9601	---- Woodworking machines	0	
8465.9609	---- Other	0	
	-- Other:		
8465.9901	---- Woodworking machines	0	
8465.9909	---- Other	0	

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8466	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:		
8466.1000	– Tool holders and self-opening dieheads	0	
8466.2000	– Work holders	0	
8466.3000	– Dividing heads and other special attachments for machine-tools	0	
	– Other:		
8466.9100	-- For machines of heading No. 8464	0	
8466.9200	-- For machines of heading No. 8465	0	
8466.9300	-- For machines of headings Nos. 8456 to 8461	0	
8466.9400	-- For machines of heading No. 8462 or 8463	0	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor:		
	– Pneumatic:		
8467.1100	-- Rotary type (including combined rotary-percussion) ..	0	
8467.1900	-- Other	0	
	– Other tools:		
8467.8100	-- Chain saws	0	
8467.8900	-- Other	0	
	– Parts:		
8467.9100	-- Of chain saws	0	
8467.9200	-- Of pneumatic tools	0	
8467.9900	-- Other	0	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 8515; gas-operated surface tempering machines and appliances:		
8468.1000	– Hand-held blow pipes	0	
8468.2000	– Other gas-operated machinery and apparatus	0	
8468.8000	– Other machinery and apparatus	0	
8468.9000	– Parts	0	
8469	Typewriters other than printers of heading No. 8471; word-processing machines:		
	– Automatic typewriters and word-processing machines:		
8469.1100	-- Word-processing machines	0	
8469.1200	-- Automatic typewriters	0	
8469.2000	– Other typewriters, electric	0	
8469.3000	– Other typewriters, non-electric	0	

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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 machines, incorporating a calculating device; cash registers:		
8470.1000	– Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	
	– Other electronic calculating machines:		
8470.2100	-- Incorporating a printing device	0	
8470.2900	-- Other	0	
8470.3000	– Other calculating machines	0	
8470.4000	– Accounting machines	0	
8470.5000	– Cash registers	0	
8470.9000	– Other	0	
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:		
8471.1000	– Analogue or hybrid automatic data processing machines	0	
8471.3000	– Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	
	– Other digital automatic data processing machines:		
8471.4100	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	
8471.4900	-- Other, presented in the form of systems	0	
8471.5000	– Digital processing units other than those of subheadings 8471.41 and 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	0	
8471.6000	– Input or output units, whether or not containing storage units in the same housing	0	
8471.7000	– Storage units	0	
8471.8000	– Other units of automatic data processing machines	0	
8471.9000	– Other	0	

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8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):		
8472.1000	– Duplicating machines	0	
8472.2000	– Addressing machines and address plate embossing machines	0	
8472.3000	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0	
8472.9000	– Other	0	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings Nos. 8469 to 8472:		
8473.1000	– Parts and accessories of the machines of heading No. 8469	0	
	– Parts and accessories of the machines of heading No. 8470:		
8473.2100	– Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	0	
8473.2900	– Other	0	
8473.3000	– Parts and accessories of the machines of heading No. 8471	0	
8473.4000	– Parts and accessories of the machines of heading No. 8472	0	
8473.5000	– Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 8469 to 8472	0	
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:		
8474.1000	– Sorting, screening, separating or washing machines	0	
8474.2000	– Crushing or grinding machines	0	
	– Mixing or kneading machines:		
8474.3100	– Concrete or mortar mixers	0	

	A	E
	%	%
8474.3200 -- Machines for mixing mineral substances with bitumen	0	
8474.3900 -- Other	0	
8474.8000 -- Other machinery	0	
8474.9000 -- Parts	0	
8475		
Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:		
8475.1000 -- Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	0	
-- Machines for manufacturing or hot working glass or glassware:		
8475.2100 -- Machines for making optical fibres and preforms thereof	0	
8475.2900 -- Other	0	
8475.9000 -- Parts	0	
8476		
Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:		
-- Automatic beverage-vending machines:		
8476.2100 -- Incorporating heating or refrigerating devices	7.5	0
8476.2900 -- Other	7.5	0
-- Other machines:		
8476.8100 -- Incorporating heating or refrigerating devices	7.5	0
8476.8900 -- Other	7.5	0
8476.9000 -- Parts	7.5	0
8477		
Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:		
8477.1000 -- Injection-moulding machines	0	
8477.2000 -- Extruders	0	
8477.3000 -- Blow moulding machines	0	
8477.4000 -- Vacuum moulding machines and other thermoforming machines	0	
-- Other machinery for moulding or otherwise forming:		
8477.5100 -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	
8477.5900 -- Other	0	
8477.8000 -- Other machinery	0	
8477.9000 -- Parts	0	
8478		
Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:		
8478.1000 -- Machinery	0	

	A	E
	%	%
8478.9000 – Parts	0	
8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:		
8479.1000 – Machinery for public works, building or the like	0	
8479.2000 – Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0	
8479.3000 – Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0	
8479.4000 – Rope or cable-making machines	0	
8479.5000 – Industrial robots, not elsewhere specified or included ...	0	
– Evaporative air coolers:		
8479.6001 --- For dwellings	7.5	0
8479.6009 --- Other	0	
– Other machines and mechanical appliances:		
8479.8100 --- For treating metal, including electric wire coil-winders	0	
8479.8200 --- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0	
– Other:		
8479.8901 ---- Household type and sanitary ware	7.5	0
8479.8909 ---- Other	0	
8479.9000 – Parts	0	
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:		
8480.1000 – Moulding boxes for metal foundry	0	
8480.2000 – Mould bases	0	
8480.3000 – Moulding patterns	0	
– Moulds for metal or metal carbides:		
8480.4100 --- Injection or compression types	0	
8480.4900 --- Other	0	
8480.5000 – Moulds for glass	0	
8480.6000 – Moulds for mineral materials	0	
– Moulds for rubber or plastics:		
8480.7100 --- Injection or compression types	0	
8480.7900 --- Other	0	
8481 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:		

	A	E
	%	%
8481.1000 – Pressure-reducing valves	0	
8481.2000 – Valves for oleohydraulic or pneumatic transmissions	0	
8481.3000 – Check valves	0	
8481.4000 – Safety or relief valves	0	
8481.8000 – Other appliances	0	
8481.9000 – Parts	0	
8482		
Ball or roller bearings:		
8482.1000 – Ball bearings	0	
8482.2000 – Tapered roller bearings, including cone and tapered roller assemblies	0	
8482.3000 – Spherical roller bearings	0	
8482.4000 – Needle roller bearings	0	
8482.5000 – Other cylindrical roller bearings	0	
8482.8000 – Other, including combined ball/roller bearings	0	
– Parts:		
8482.9100 –– Balls, needles and rollers	0	
8482.9900 –– Other	0	
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):		
8483.1000 – Transmission shafts (including cam shafts and crank shafts) and cranks	0	
8483.2000 – Bearing housings, incorporating ball or roller bearings..	0	
8483.3000 – Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	0	
8483.4000 – Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	0	
8483.5000 – Flywheels and pulleys, including pulley blocks	0	
8483.6000 – Clutches and shaft couplings (including universal joints)	0	
8483.9000 – Parts	0	
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:		
8484.1000 – Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal ...	0	

	A	E
	%	%
8484.2000 – Mechanical seals	0	
8484.9000 – Other	0	
8485		
Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:		
8485.1000 – Ships' or boats' propellers and blades therefor	0	
8485.9000 – Other	0	

Chapter 85
Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

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 No. 7011; or
 - (c) Electrically heated furniture of Chapter 94.
2. Headings Nos. 8501 to 8504 do not apply to goods described in heading No. 8511, 8512, 8540, 8541 or 8542.
 However, metal tank mercury arc rectifiers remain classified in heading No. 8504.
3. Heading No. 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.
 The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 8414), centrifugal clothes-dryers (heading No. 8421), dish washing machines (heading No. 8422), household washing machines (heading No. 8450), roller or other ironing machines (heading No. 8420 or 8451), sewing machines (heading No. 8452), electric scissors (heading No. 8508) or to electro-thermic appliances (heading No. 8516).
4. For the purposes of heading No. 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 "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
 The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.
 Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 8542.
5. For the purposes of headings Nos. 8541 and 8542:
 - (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (B) "Electronic integrated circuits and microassemblies" are:
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially)

and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

- (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, 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, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings Nos. 8541 and 8542 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

- 6. Records, tapes and other media of heading No. 8523 or 8524 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.
- 7. For the purposes of heading No. 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.

Subheading Note:

- 1. Subheadings Nos. 8519.92 and 8527.12 cover 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.

		A	E
		%	%
8501	Electric motors and generators (excluding generating sets):		
8501.1000	– Motors of an output not exceeding 37.5 W	0	
8501.2000	– Universal AC/DC motors of an output exceeding 37.5 W	0	
	– Other DC motors; DC generators:		
8501.3100	-- Of an output not exceeding 750 W	0	
8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	0	
8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	0	
8501.3400	-- Of an output exceeding 375 kW	0	
8501.4000	– Other AC motors, single-phase	0	
	– Other AC motors, multi-phase:		
8501.5100	-- Of an output not exceeding 750 W	0	
8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	0	
8501.5300	-- Of an output exceeding 75 kW	0	

		A	E
		%	%
	– AC generators (alternators):		
8501.6100	-- Of an output not exceeding 75 kVA	0	
8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	
8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0	
8501.6400	-- Of an output exceeding 750 kVA	0	
8502	Electric generating sets and rotary converters:		
	– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.1100	-- Of an output not exceeding 75 kVA	0	
8502.1200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0	
8502.1300	-- Of an output exceeding 375 kVA	0	
8502.2000	– Generating sets with spark-ignition internal combustion piston engines	0	
	– Other generating sets:		
8502.3100	-- Wind-powered	0	
8502.3900	-- Other	0	
	– Electric rotary converters:		
8502.4001	-- Welding equipment	0	
8502.4009	-- Other	0	
8503	8503.0000 Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502	0	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:		
8504.1000	– Ballasts for discharge lamps or tubes	0	
	– Liquid dielectric transformers:		
8504.2100	-- Having a power handling capacity not exceeding 650 kVA	0	
8504.2200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0	
8504.2300	-- Having a power handling capacity exceeding 10,000 kVA	0	
	– Other transformers:		
8504.3100	-- Having a power handling capacity not exceeding 1 kVA	0	
8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0	
8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0	
8504.3400	-- Having a power handling capacity exceeding 500 kVA	0	

	A	E
	%	%
8504.4000 – Static converters	0	
8504.5000 – Other inductors	0	
8504.9000 – Parts	0	
8505		
Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:		
– Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.1100 -- Of metal	0	
8505.1900 -- Other	0	
8505.2000 – Electro-magnetic couplings, clutches and brakes	0	
8505.3000 – Electro-magnetic lifting heads	0	
8505.9000 – Other, including parts	0	
8506		
Primary cells and primary batteries:		
8506.1000 – Manganese dioxide	0	
8506.3000 – Mercuric oxide	0	
8506.4000 – Silver oxide	0	
8506.5000 – Lithium	0	
8506.6000 – Air-zinc	0	
– Other:		
8506.8001 -- Alkaline button batteries	0	
8506.8009 -- Other	0	
8506.9000 – Parts	0	
8507		
Electric accumulators, including separators therefor, whether or not rectangular (including square):		
– Lead-acid, of a kind used for starting piston engines:		
8507.1001 -- With acid	10	0
8507.1009 -- Without acid	10	0
– Other lead-acid accumulators:		
8507.2001 -- With acid	10	0
8507.2009 -- Without acid	10	0
– Nickel-cadmium:		
8507.3001 -- Batteries, comprising units of 1.2 V in airtight containers, including batteries comprising two or more such units	0	
8507.3009 -- Other	10	0
8507.4000 – Nickel-iron	10	0

		A	E
		%	%
[—Other accumulators:			
8507.8010	-- Batteries, comprising units of 1.2 V in airtight containers, including batteries comprising two or more such units	[0] ⁷	
-- Other:			
8507.8091	--- With liquid	10	0
8507.8099	--- Without liquid	10	0] ⁸
8507.9000	- Parts	0	
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor:		
8508.1000	- Drills of all kinds	0	
8508.2000	- Saws	0	
8508.8000	- Other tools	0	
8508.9000	- Parts	0	
8509	Electro-mechanical domestic appliances, with self-contained electric motor:		
8509.1000	- Vacuum cleaners	0	
8509.2000	- Floor polishers	7.5	0
8509.3000	- Kitchen waste disposers	7.5	0
- Food grinders and mixers; fruit or vegetable juice extractors:			
8509.4001	-- Food mixers	0	
8509.4009	-- Other	0	
- Other appliances:			
8509.8001	-- Electric tooth brushes	0	
8509.8009	-- Other	7.5	0
8509.9000	- Parts	7.5	0
8510	Shavers and hair clippers and hair-removing appliances, with self-contained electric motor:		
8510.1000	- Shavers	0	
- Hair clippers:			
8510.2001	-- For industrial or agricultural use	0	
8510.2009	-- Other	0	
8510.3000	- Hair-removing appliances	7.5	0
8510.9000	- Parts	0	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnets, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for		

⁷ Amendment according to Law No. 81/1998.

⁸ Amendment according to Notice No. 42/1998.

	A	E
	%	%
	example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	
8511.1000	7.5	0
8511.2000	7.5	0
8511.3000	7.5	0
8511.4000	7.5	0
8511.5000	7.5	0
8511.8000	7.5	0
8511.9000	7.5	0
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	
8512.1000	0	0
8512.2000	0	0
8512.3000	0	0
8512.4000	0	0
8512.9000	0	0
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 No. 8512:	
8513.1000	10	0
8513.9000	10	0
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:	
8514.1000	0	0
8514.2000	0	0
8514.3000	0	0
8514.4000	0	0
8514.9000	0	0
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:	
	– Brazing or soldering machines and apparatus:	
8515.1100	0	0
8515.1900	0	0

	A	E
	%	%
– Machines and apparatus for resistance welding of metal:		
8515.2100 -- Fully or partly automatic	0	
8515.2900 -- Other	0	
– Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.3100 -- Fully or partly automatic	0	
8515.3900 -- Other	0	
– Other machines and apparatus:		
8515.8001 -- Machines and apparatus for hot spraying of metals or sintered metal carbides	0	
8515.8002 -- Machines and apparatus for ultrasonic welding of metals or plastics	0	
8515.8003 -- Machines and apparatus for ultrasonic welding of other materials	0	
8515.8009 -- Other	0	
8515.9000 – Parts	0	
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 No. 8545:		
8516.1000 – Electric instantaneous or storage water heaters and immersion heaters	5	0
– Electric space heating apparatus and electric soil heating apparatus:		
8516.2100 -- Storage heating radiators	5	0
-- Other:		
8516.2901 --- Other electric stoves and electric space heating apparatus, including heating units for the cabs of vehicles, machines and the like	5	0
8516.2909 --- Other	5	0
– Electro-thermic hair-dressing or hand-drying apparatus:		
8516.3100 -- Hair dryers	0	
8516.3200 -- Other hair-dressing apparatus	0	
8516.3300 -- Hand-drying apparatus	7.5	0
– Electric smoothing irons:		
8516.4001 -- Specially designed for industrial use	0	
8516.4009 -- Other	7.5	0
8516.5000 – Microwave ovens	10	0

	A	E
	%	%
– Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.6001 -- Cookers and cooking plates	10	0
8516.6002 -- Other ovens	10	0
8516.6009 -- Other	10	0
– Other electro-thermic appliances:		
8516.7100 -- Coffee or tea makers	0	
8516.7200 -- Toasters	0	
– Other:		
8516.7901 --- Mass boilers	10	0
8516.7909 --- Other	7.5	0
– Electric heating resistors:		
8516.8001 -- For apparatus of this heading	7.5	0
8516.8009 -- Other	0	
8516.9000 – Parts	0	
8517		
Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:		
– Telephone sets; videophones:		
8517.1100 -- Line telephone sets with cordless handsets	0	
– Other:		
8517.1901 --- Electrical videophones	[0] ⁹	
8517.1909 --- Other	0	
– Facimile machines and teleprinters:		
8517.2100 -- Facimile machines	0	
8517.2200 -- Teleprinters	0	
8517.3000 – Telephonic or telegraphic switching apparatus	0	
8517.5000 – Other apparatus, for carrier-current line systems or for digital line systems	0	
8517.8000 – Other apparatus	0	
8517.9000 – Parts	0	
8518		
Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:		
8518.1000 – Microphones and stands therefor	0	
– Loudspeakers, whether or not mounted in their enclosures:		
– – Single loudspeakers, mounted in their enclosures:		

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Amendment according to Notice No. 92/1998.

	A	E
	%	%
8518.2101 --- Specially designed for use with audio-frequency electric amplifiers for musical instruments or song systems	0	
8518.2109 --- Other	7.5	0
-- Multiple loudspeakers, mounted in the same enclosure:		
8518.2201 --- Specially designed for use with audio-frequency electric amplifiers for musical instruments or song systems	0	
8518.2209 --- Other	7.5	0
8518.2900 -- Other	7.5	0
8518.3000 - Headphones, earphones and combined microphone/-speaker sets	7.5	0
- Audio-frequency electric amplifiers:		
8518.4001 -- Specially designed for use with musical instruments or song systems	0	
8518.4009 -- Other	7.5	0
- Electric sound amplifier sets:		
8518.5001 -- Specially designed for use with musical instruments or song systems	0	
8518.5009 -- Other	7.5	0
8518.9000 - Parts	7.5	0
8519		
 Turntables (record-decks), record-players,cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:		
8519.1000 - Coin- or disc-operated record-players	7.5	0
- Other record-players:		
8519.2100 -- Without loudspeaker	7.5	0
8519.2900 -- Other	7.5	0
- Turntables (record-decks):		
8519.3100 -- With automatic record changing mechanism	7.5	0
8519.3900 -- Other	7.5	0
8519.4000 - Transcribing machines	7.5	0
- Other sound reproducing apparatus:		
8519.9200 -- Pocket-size cassette-players	7.5	0
8519.9300 -- Other, cassette-type	7.5	0
-- Other:		
8519.9901 --- Designed to be connected solely with cinematographic projectors	7.5	0
8519.9902 --- Compact disc players	7.5	0
8519.9909 --- Other	7.5	0
8520		
 Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:		

	A	E
	%	%
8520.1000 – Dictating machines not capable of operating without an external source of power	7.5	0
8520.2000 – Telephone answering machines	[0] ¹⁰	
– Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.3200 -- Digital audio type	7.5	0
8520.3300 -- Other, cassette-type	7.5	0
8520.3900 -- Other	7.5	0
– Other:		
8520.9001 -- To be connected solely with other recording apparatus	7.5	0
8520.9009 -- Other	7.5	0
8521		
Video recording or reproducing apparatus, whether or not incorporating a video tuner:		
– Magnetic tape-type:		
8521.1010 -- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	0	
– Other:		
8521.1021 ---- Only for reproducing images	7.5	0
8521.1029 ---- Other	7.5	0
– Other:		
8521.9010 -- For television enterprises, subject to compliance with further definition and decision of the Ministry of Finance	0	
– Other:		
8521.9021 ---- Only for reproducing images	7.5	0
8521.9029 ---- Other	7.5	0
8522		
Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 8519 to 8521:		
8522.1000 – Pick-up cartridges	7.5	0
8522.9000 – Other	7.5	0
8523		
Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:		
– Magnetic tapes:		
– Of a width not exceeding 4 mm:		
8523.1101 ---- For machines of heading No. 8471	0	
8523.1102 ---- Video tapes	10	0
8523.1109 ---- Other	10	0
– Of a width exceeding 4 mm but not exceeding 6.5 mm:		

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Amendment according to Notice No. 92/1998.

	A	E
	%	%
8523.1201 ---- For machines of heading No. 8471	0	
8523.1202 ---- Video tapes	10	0
8523.1209 ---- Other	10	0
-- Of a width exceeding 6.5 mm:		
8523.1301 ---- For machines of heading No. 8471	0	
8523.1302 ---- Video tapes	10	0
8523.1309 ---- Other	10	0
-- Magnetic discs:		
8523.2001 -- For machines of heading No. 8471	0	
8523.2009 -- Other	10	0
-- Cards incorporating a magnetic stripe:		
8523.3001 -- For machines of heading No. 8471	0	
8523.3009 -- Other	10	0
8523.9000 -- Other	10	0
8524		
Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
-- Gramophone records:		
8524.1001 -- With Icelandic material	10	0
8524.1002 -- With educational material	10	0
8524.1009 -- Other	10	0
-- Discs for laser reading systems:		
-- For reproducing phenomena other than sound or image:		
8524.3101 ---- For machines of heading No. 8471	0	
8524.3109 ---- Other	10	0
-- For reproducing sound only:		
8524.3210 ---- With soundtrack, for cinematographic systems which harmonize image and sound	0	
---- With Icelandic material:		
8524.3221 ---- With music	10	0
8524.3222 ---- With games	10	0
8524.3223 ---- With educational material	10	0
8524.3229 ---- Other	10	0
---- With foreign material:		
8524.3231 ---- With music	10	0
8524.3232 ---- With games	10	0
8524.3233 ---- With educational material	10	0
8524.3239 ---- Other	10	0
-- Other:		
---- With Icelandic material:		
8524.3911 ---- With music	10	0
8524.3912 ---- With games	10	0
8524.3913 ---- With educational material	10	0

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8524.3919 ----- Other	10	0
----- With foreign material:		
8524.3921 ----- With music	10	0
8524.3922 ----- With games	10	0
8524.3923 ----- With educational material	10	0
8524.3929 ----- Other	10	0
– Magnetic tapes for reproducing phenomena other than sound or image:		
8524.4001 -- For machines of heading No. 8471	0	
8524.4009 -- Other	10	0
– Other magnetic tapes:		
-- Of a width not exceeding 4 mm:		
---- Video tapes:		
8524.5111 ----- With Icelandic material	10	0
8524.5119 ----- With foreign material	10	0
---- Other than video tapes:		
----- With Icelandic material:		
8524.5121 ----- With music	10	0
8524.5122 ----- With games	10	0
8524.5123 ----- With educational material	10	0
8524.5129 ----- Other	10	0
---- With foreign material:		
8524.5131 ----- With music	10	0
8524.5132 ----- With games	10	0
8524.5133 ----- With educational material	10	0
8524.5139 ----- Other	10	0
-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
---- Video tapes:		
8524.5211 ----- With Icelandic material	10	0
8524.5219 ----- With foreign material	10	0
---- Other than video tapes:		
----- With Icelandic material:		
8524.5221 ----- With music	10	0
8524.5222 ----- With games	10	0
8524.5223 ----- With educational material	10	0
8524.5229 ----- Other	10	0
---- With foreign material:		
8524.5231 ----- With music	10	0
8524.5232 ----- With games	10	0
8524.5233 ----- With educational material	10	0
8524.5239 ----- Other	10	0
-- Of a width exceeding 6.5 mm:		
---- Video tapes:		
8524.5311 ----- With Icelandic material	10	0
8524.5319 ----- With foreign material	10	0

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---- Other than video tapes:		
----- With Icelandic material:		
8524.5321 ----- With music	10	0
8524.5322 ----- With games	10	0
8524.5323 ----- With educational material	10	0
8524.5329 ----- Other	10	0
----- With foreign material:		
8524.5331 ----- With music	10	0
8524.5332 ----- With games	10	0
8524.5333 ----- With educational material	10	0
8524.5339 ----- Other	10	0
-- Cards incorporating a magnetic stripe:		
8524.6001 -- For machines of heading No. 8471	0	
8524.6009 -- Other	10	0
-- Other:		
-- For reproducing phenomena other than sound or image:		
8524.9101 -- For machines of heading No. 8471	0	
8524.9109 -- Other	10	0
-- Other:		
---- With Icelandic material:		
8524.9911 ----- With music	10	0
8524.9912 ----- With games	10	0
8524.9913 ----- With educational material	10	0
8524.9919 ----- Other	10	0
---- With foreign material:		
8524.9921 ----- With music	10	0
8524.9922 ----- With games	10	0
8524.9923 ----- With educational material	10	0
8524.9929 ----- Other	10	0
8525		
Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders:		
-- Transmission apparatus:		
8525.1001 -- For distress transmission, of a type recognized by the State Ship Inspection Office	0	
8525.1009 -- Other	0	
-- Transmission apparatus incorporating reception apparatus:		
8525.2001 -- For distress transmission or reception, of a type recognized by the State Ship Inspection Office	0	
8525.2009 -- Other	0	

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8525.3000 – Television cameras	0	
8525.4000 – Still image video cameras and other video camera recorders	0	
8526 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:		
8526.1000 – Radar apparatus	0	
– Other:		
8526.9100 -- Radio navigational aid apparatus	0	
-- Radio remote control apparatus:		
8526.9201 ---- For household appliances, toys, door openers and the like	0	
8526.9209 ---- Other	0	
8527 Reception apparatus for radio-telephony, radio-tele- graphy or radio-broadcasting, whether or not com- bined, 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, including apparatus capable of receiving also radio-telephony or radio- telegraphy:		
-- Pocket-size radio cassette-players:		
8527.1201 ---- Combined with sound recording apparatus	7.5	0
8527.1209 ---- Other	7.5	0
-- Other apparatus combined with sound recording or reproducing apparatus:		
8527.1301 ---- Combined with a tape recording apparatus, whether or not with a reproducing apparatus	7.5	0
8527.1302 ---- Combined with record and/or compact disc player, in addition to tape recording apparatus, whether or not with reproducing apparatus	7.5	0
8527.1309 ---- Other	7.5	0
8527.1900 -- Other	7.5	0
– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
-- Combined with sound recording or reproducing apparatus:		
8527.2101 ---- Combined with a tape recording apparatus whether or not with reproducing apparatus	7.5	0
8527.2102 ---- Combined with a record and/or compact disc player in addition to tape recording apparatus, whether or not with reproducing apparatus	7.5	0
8527.2109 ---- Other	7.5	0
8527.2900 -- Other	7.5	0

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– Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
-- Combined with sound recording or reproducing apparatus:		
8527.3101 --- Combined with a tape recording apparatus whether or not with reproducing apparatus	7.5	0
8527.3102 --- Combined with a record and/or compact disc player in addition to a tape recording apparatus, whether or not with reproducing apparatus	7.5	0
8527.3109 --- Other	7.5	0
8527.3200 -- Not combined with sound recording or reproducing apparatus but combined with a clock	7.5	0
8527.3900 -- Other	7.5	0
– Other apparatus:		
8527.9001 -- Specially designed receivers for distress signals from ships and aeroplanes	0	
8527.9002 -- For radio-telephony or radio-telegraphy	0	
8527.9009 -- Other	7.5	0
8528 Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors:		
– Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
-- Colour:		
8528.1201 --- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	0	
8528.1202 --- Television, incorporating video apparatus	7.5	0
8528.1209 --- Other	7.5	0
-- Black and white or other monochrome:		
8528.1301 --- For television enterprises, subject to compliance with definition and decision of the Ministry of Finance	0	
8528.1302 --- Television, incorporating video apparatus	7.5	0
8528.1309 --- Other	7.5	0
– Video monitors:		
-- Colour:		
8528.2101 --- Video monitors for 15 Mhz band width or more, without tuners for radio frequency, connectable to data processing machines	0	
8528.2109 --- Other	7.5	0
-- Black and white or other monochrome:		

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8528.2201 --- Video monitors for 15 Mhz band width or more, without tuners for radio frequency, connectable to data processing machines	0	
8528.2209 --- Other	7.5	0
– Video projectors:		
8528.3001 --- For 15 Mhz band width or more, without tuners for radio frequency, connectable to data processing machines	0	
8528.3009 --- Other	7.5	0
8529		
Parts suitable for use solely or principally with the apparatus of headings Nos. 8525 to 8528:		
– Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529.1001 -- Of apparatus of headings Nos. 8525, 8526, 8527.9001, 8527.9002, 8528.1201 and 8528.1301	0	
8529.1009 -- Other	7.5	0
– Other:		
8529.9001 -- Of apparatus of headings Nos. 8525, 8526, 8527.9001, 8527.9002, 8528.1201, 8528.1301, 8528.2101, 8528.2201 and 8528.3001	0	
8529.9009 -- Other	7.5	0
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 No. 8608):		
8530.1000 – Equipment for railways or tramways	0	
8530.8000 – Other equipment	0	
8530.9000 – Parts	0	
8531		
Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 8512 or 8530:		
8531.1000 – Burglar or fire alarms and similar apparatus	0	
8531.2000 – Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	
8531.8000 – Other apparatus	0	
8531.9000 – Parts	0	
8532		
Electrical capacitors, fixed, variable or adjustable (pre-set):		
8532.1000 – Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	
– Other fixed capacitors:		
8532.2100 -- Tantalum	0	
8532.2200 -- Aluminium electrolytic	0	

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8532.2300 -- Ceramic dielectric, single layer	0	
8532.2400 -- Ceramic dielectric, multilayer	0	
8532.2500 -- Dielectric of paper or plastics	0	
8532.2900 -- Other	0	
8532.3000 -- Variable or adjustable (pre-set) capacitors	0	
8532.9000 -- Parts	0	
8533 Electrical resistors (including rheostats and potentiometers), other than heating resistors:		
8533.1000 -- Fixed carbon resistors, composition or film types	0	
-- Other fixed resistors:		
8533.2100 -- For a power handling capacity not exceeding 20 W ...	0	
8533.2900 -- Other	0	
-- Wirewound variable resistors, including rheostats and potentiometers:		
8533.3100 -- For a power handling capacity not exceeding 20 W ...	0	
8533.3900 -- Other	0	
8533.4000 -- Other variable resistors, including rheostats and potentiometers	0	
8533.9000 -- Parts	0	
8534 8534.0000 Printed circuits	0	
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, junction boxes), for a voltage exceeding 1,000 volts:		
8535.1000 -- Fuses	0	
-- Automatic circuit breakers:		
8535.2100 -- For a voltage of less than 72.5 kV	0	
8535.2900 -- Other	0	
8535.3000 -- Isolating switches and make-and-break switches	0	
8535.4000 -- Lightning arresters, voltage limiters and surge suppressors	0	
8535.9000 -- Other	0	
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, junction boxes), for a voltage not exceeding 1,000 volts:		
8536.1000 -- Fuses	0	
8536.2000 -- Automatic circuit breakers	0	
8536.3000 -- Other apparatus for protecting electrical circuits	0	
-- Relays:		
8536.4100 -- For a voltage not exceeding 60 V	0	

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8536.4900 -- Other	0	
8536.5000 -- Other switches	0	
-- Lamp-holders, plugs and sockets:		
8536.6100 -- Lamp-holders	0	
8536.6900 -- Other	0	
8536.9000 -- Other apparatus	0	
8537		
Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 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 No. 8517:		
-- For a voltage not exceeding 1,000 V:		
8537.1001 -- For systems and apparatus of subheading No. 8531.1000	0	
8537.1009 -- Other	0	
8537.2000 -- For a voltage exceeding 1,000 V	0	
8538		
Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537:		
8538.1000 -- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537, not equipped with their apparatus	0	
8538.9000 -- Other	0	
8539		
Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:		
8539.1000 -- Sealed beam lamp units	7.5	0
-- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.2100 -- Tungsten halogen	7.5	0
8539.2200 -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	7.5	0
8539.2900 -- Other	7.5	0
-- Discharge lamps, other than ultra-violet lamps:		
8539.3100 -- Fluorescent, hot cathode	7.5	0
8539.3200 -- Mercury or sodium vapour lamps; metal halide lamps	7.5	0
8539.3900 -- Other	7.5	0
-- Ultra-violet or infra-red lamps; arc-lamps:		
8539.4100 -- Arc-lamps	7.5	0
8539.4900 -- Other	7.5	0
8539.9000 -- Parts	7.5	0

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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):		
	– Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.1100	-- Colour	7.5	0
8540.1200	-- Black and white or other monochrome	7.5	0
8540.2000	– Television camera tubes; image converters and intensifiers; other photo-cathode tubes	7.5	0
8540.4000	– Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	7.5	0
8540.5000	– Data/graphic display tubes, black and white or other monochrome	7.5	0
8540.6000	– Other cathode-ray tubes	7.5	0
	– Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.7100	-- Magnetrons	7.5	0
8540.7200	-- Klystrons	7.5	0
8540.7900	-- Other	7.5	0
	– Other valves and tubes:		
8540.8100	-- Receiver or amplifier valves and tubes	7.5	0
8540.8900	-- Other	7.5	0
	– Parts:		
8540.9100	-- Of cathode-ray tubes	7.5	0
8540.9900	-- Other	7.5	0
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:		
8541.1000	– Diodes, other than photosensitive or light emitting diodes	0	
	– Transistors, other than photosensitive transistors:		
8541.2100	-- With a dissipation rate of less than 1 W	0	
8541.2900	-- Other	0	
8541.3000	– Thyristors, diacs and triacs, other than photosensitive devices	0	
8541.4000	– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	
8541.5000	– Other semiconductor devices	0	
8541.6000	– Mounted piezo-electric crystals	0	
8541.9000	– Parts	0	

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8542	Electronic integrated circuits and microassemblies:		
	– Monolithic digital integrated circuits:		
8542.1200	-- Cards incorporating an electronic integrated circuit (“smart” cards)	0	
8542.1300	-- Metal oxide semiconductors (MOS technology)	0	
8542.1400	-- Circuits obtained by bipolar technology	0	
8542.1900	-- Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	0	
8542.3000	– Other monolithic integrated circuits	0	
8542.4000	– Hybrid integrated circuits	0	
8542.5000	– Electronic microassemblies	0	
8542.9000	– Parts	0	
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:		
	– Particle accelerators:		
8543.1100	-- Ion implanters for doping semiconductor materials ...	0	
8543.1900	-- Other	0	
8543.2000	– Signal generators	0	
8543.3000	– Machines and apparatus for electroplating, electrolysis or electrophoresis	0	
8543.4000	– Electric fence energisers	0	
	– Other machines and apparatus:		
8543.8100	-- Proximity cards and tags	0	
	-- Other:		
8543.8901	---- Household type	7.5	0
8543.8902	---- Equalizers and other similar apparatus specially designed for use with musical instruments or song systems	0	
8543.8909	---- Other	7.5	0
	– Parts:		
8543.9001	-- Of apparatus of subheading No. 8543.8901	7.5	0
8543.9009	-- Other	0	
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:		
8544.1100	-- Of copper	0	
8544.1900	-- Other	0	

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	– Co-axial cable and other co-axial electric conductors:		
8544.2001	-- Co-axial cable and other co-axial electric conductors 60 kN, provided that they are strengthened and armored with tight layers of steel wires	0	
8544.2009	-- Other	0	
8544.3000	– Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	0	
	– Other electric conductors, for a voltage not exceeding 80 V:		
	– Fitted with connectors:		
8544.4101	---- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm ²	0	
8544.4109	---- Other	0	
	– Other:		
8544.4901	---- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm ²	0	
8544.4909	---- Other	0	
	– Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	– Fitted with connectors:		
8544.5101	---- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm ²	0	
8544.5109	---- Other	0	
	– Other:		
8544.5901	---- Electro welding cables, with cover of rubber compound marked with the diameter of the lead supplier in mm ²	0	
8544.5909	---- Other	0	
8544.6000	– Other electric conductors, for a voltage exceeding 1,000 V	0	
8544.7000	– Optical fibre cables	0	
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:		
8545.1100	-- Of a kind used for furnaces	0	
8545.1900	-- Other	0	
8545.2000	– Brushes	0	
	– Other:		

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8545.9001 -- Electric installation sets for ignitions and other electric installation sets	0	
8545.9009 -- Other	0	
8546 Electrical insulators of any material:		
8546.1000 – Of glass	0	
8546.2000 – Of ceramics	0	
8546.9000 – Other	0	
8547 Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:		
8547.1000 – Insulating fittings of ceramics	0	
8547.2000 – Insulating fittings of plastics	0	
8547.9000 – Other	0	
8548 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:		
8548.1000 – Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	0	
8548.9000 – Other	0	

Section XVII
Vehicles, aircraft, vessels and associated transport equipment

Notes.

1. This Section does not cover articles of heading No. 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading No. 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 No. 8484) or other articles of vulcanised rubber other than hard rubber (heading No. 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 No. 8306;
 - (e) Machines or apparatus of headings Nos. 8401 to 8479, or parts thereof; articles of heading No. 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading No. 8483;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading No. 9405; or
 - (l) Brushes of a kind used as parts of vehicles (heading No. 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 or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86
Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts
thereof; mechanical (including electro-mechanical)
traffic signalling equipment of all kinds

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 No. 4406 or 6810);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 7302; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No. 8530.
2. Heading No. 8607 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 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.

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8601	Rail locomotives powered from an external source of electricity or by electric accumulators:		
8601.1000	– Powered from an external source of electricity	0	
8601.2000	– Powered by electric accumulators	0	
8602	Other rail locomotives; locomotive tenders:		
8602.1000	– Diesel-electric locomotives	0	
8602.9000	– Other	0	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604:		
8603.1000	– Powered from an external source of electricity	0	
8603.9000	– Other	0	

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8604	8604.0000		
	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	0	
8605	8605.0000		
	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604).....	0	
8606	Railway or tramway goods vans and wagons, not self-propelled:		
	8606.1000 – Tank wagons and the like	0	
	8606.2000 – Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	0	
	8606.3000 – Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	0	
	– Other:		
	8606.9100 – – Covered and closed	0	
	8606.9200 – – Open, with non-removable sides of a height exceeding 60 cm	0	
	8606.9900 – – Other	0	
8607	Parts of railway or tramway locomotives or rolling-stock:		
	– Bogies, bissel-bogies, axles and wheels, and parts thereof:		
	8607.1100 – – Driving bogies and bissel-bogies	0	
	8607.1200 – – Other bogies and bissel-bogies	0	
	8607.1900 – – Other, including parts	0	
	– Brakes and parts thereof:		
	8607.2100 – – Air brakes and parts thereof	0	
	8607.2900 – – Other	0	
	8607.3000 – Hooks and other coupling devices, buffers, and parts thereof	0	
	– Other:		
	8607.9100 – – Of locomotives	0	
	8607.9900 – – Other	0	
8608	8608.0000		
	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	0	
8609	8609.0000		
	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	0	

Chapter 87
Vehicles other than railway or tramway rolling-stock, and
parts and accessories thereof

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
Machines and working tools designed for fitting to tractors of heading No. 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings Nos. 8702 to 8704, and not in heading No. 8706.
4. Heading No. 8712 includes all children's bicycles. Other children's cycles fall in heading No. 9501.

		A	E
		%	%
8701	Tractors (other than tractors of heading No. 8709):		
8701.1000	– Pedestrian controlled tractors.....	0	
	– Road tractors for semi-trailers:		
	– – Of a gross weight not exceeding 5 tonnes:		
8701.2011	---- New	0	
8701.2019	---- Used	0	
	– – Of a gross weight exceeding 5 tonnes:		
8701.2021	---- New	0	
8701.2029	---- Used	0	
8701.3000	– Track-laying tractors	0	
	– Other:		
[8701.9001	-- Tractors principally designed for hauling another vehicle, of a gross weight exceeding 5 tonnes	0	
[8701.9002	-- Tractors principally designed for hauling another vehicle, of a gross weight 5 tonnes or less	0] ¹¹	
8701.9009	-- Other	0] ¹²	
8702	Motor vehicles for the transport of ten or more persons, including the driver:		
	– With compression-ignition internal combustion piston engine (diesel or semi-diesel):		

¹¹ Amendment according to Notice No. 92/1998.

¹² Amendment according to Notice No. 1/1998.

		A	E
		%	%
	-- For 10-17 persons, including the driver:		
8702.1011	---- New	0	
8702.1019	---- Used	0	
	-- Other:		
8702.1021	---- New	0	
8702.1029	---- Used	0	
	-- Other:		
8702.9010	-- With electric motor	0	
	-- For 10-17 persons, including the driver:		
8702.9021	---- New	0	
8702.9029	---- Used	0	
	-- Other:		
8702.9091	---- New	0	
8702.9099	---- Used	0	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 8702), including station wagons and racing cars:		
	-- Vehicles specially designed for travelling on snow, golf cars and similar vehicles:		
	-- On tracks:		
8703.1010	---- With electric motor	0	
	---- Snowmobiles (motorcycles on tracks):		
8703.1021	----- New	0	
8703.1029	----- Used	0	
	---- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.1031	----- Of a cylinder capacity not exceeding 1,600 cc	0	
8703.1032	----- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,500 cc	0	
8703.1039	----- Of a cylinder capacity exceeding 2,500 cc	0	
	---- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.1041	----- Of a cylinder capacity not exceeding 2,100 cc	0	
8703.1042	----- Of a cylinder capacity exceeding 2,100 cc but not exceeding 3,000 cc	0	
8703.1049	----- Of a cylinder capacity exceeding 3,000 cc	0	
	-- Other:		
8703.1091	---- With electric motor	0	
8703.1092	---- Four-wheeled cycles	0	
8703.1099	---- Other	0	
	-- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	-- Of a cylinder capacity not exceeding 1,000 cc:		
8703.2110	---- Four-wheeled cycles	0	

	A	E
	%	%
---- Other:		
8703.2121 ----- New	0	
8703.2129 ----- Used	0	
-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.2210 ---- Four-wheeled cycles	0	
---- Other:		
8703.2221 ----- New	0	
8703.2229 ----- Used	0	
-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:		
8703.2310 ----- Four-wheeled cycles	0	
----- Other:		
8703.2321 ----- New	0	
8703.2329 ----- Used	0	
---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,500 cc:		
8703.2330 ----- Four-wheeled cycles	0	
----- Other:		
8703.2341 ----- New	0	
8703.2349 ----- Used	0	
---- Of a cylinder capacity exceeding 2,500 cc:		
8703.2350 ----- Four-wheeled cycles	0	
----- Other:		
8703.2391 ----- New	0	
8703.2399 ----- Used	0	
-- Of a cylinder capacity exceeding 3,000 cc:		
8703.2410 ---- Four-wheeled cycles	0	
---- Other:		
8703.2491 ---- New	0	
8703.2499 ---- Used	0	
- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
-- Of a cylinder capacity not exceeding 1,500 cc:		
8703.3110 ---- Four-wheeled cycles	0	
---- Other:		
8703.3121 ---- New	0	
8703.3129 ---- Used	0	
-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,100 cc:		
8703.3210 ---- Four-wheeled cycles	0	

	A	E
	%	%
----- Other:		
8703.3221 ----- New	0	
8703.3229 ----- Used	0	
--- Of a cylinder capacity exceeding 2,100 cc but not exceeding 2,500 cc:		
8703.3250 ----- Four-wheeled cycles	0	
----- Other:		
8703.3291 ----- New	0	
8703.3299 ----- Used	0	
-- Of a cylinder capacity exceeding 2,500 cc:		
--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:		
8703.3310 ----- Four-wheeled cycles	0	
----- Other:		
8703.3321 ----- New	0	
8703.3329 ----- Used	0	
--- Of a cylinder capacity exceeding 3,000 cc:		
8703.3330 ----- Four-wheeled cycles	0	
----- Other:		
8703.3391 ----- New	0	
8703.3399 ----- Used	0	
- Other:		
-- With electric motor:		
8703.9011 ---- New	0	
8703.9019 ---- Used	0	
-- Other than with electric motor:		
8703.9091 ---- New	0	
8703.9099 ---- Used	0	
8704 Motor vehicles for the transport of goods:		
[-Dumpers designed for off-highway use:		
8704.1001 -- Of a gross weight 5 tonnes or less	0	
8704.1009 -- Of a gross weight exceeding 5 tonnes	0] ¹³	
- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
-- Of a gross weight not exceeding 5 tonnes:		
---- Chassis fitted with engines and cabs, without cargo space:		
8704.2111 ----- New	0	
8704.2119 ----- Used	0	
---- With cargo platform:		
8704.2121 ----- New	0	
8704.2129 ----- Used	0	

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	A	E
	%	%
---- With cargo space:		
8704.2191 ----- New	0	
8704.2199 ----- Used	0	
-- Of a gross weight exceeding 5 tonnes but not exceeding 20 tonnes:		
8704.2210 ---- Navigable vehicles on wheels designed to travel over both land and water	0	
---- Chassis fitted with engines and cabs:		
8704.2211 ----- New	0	
8704.2219 ----- Used	0	
---- With cargo platform:		
8704.2221 ----- New	0	
8704.2229 ----- Used	0	
---- With cargo space:		
8704.2291 ----- New	0	
8704.2299 ----- Used	0	
-- Of a gross weight exceeding 20 tonnes:		
8704.2310 ---- Navigable vehicles on wheels designed to travel over both land and water	0	
---- Chassis fitted with engines and cabs:		
8704.2311 ----- New	0	
8704.2319 ----- Used	0	
---- With cargo platform:		
8704.2321 ----- New	0	
8704.2329 ----- Used	0	
---- With cargo space:		
8704.2391 ----- New	0	
8704.2399 ----- Used	0	
-- Other, with spark-ignition internal combustion piston engine:		
-- Of a gross weight not exceeding 5 tonnes:		
---- Chassis fitted with engines and cabs:		
8704.3111 ----- New	0	
8704.3119 ----- Used	0	
---- With cargo platform:		
8704.3121 ----- New	0	
8704.3129 ----- Used	0	
---- With cargo space:		
8704.3191 ----- New	0	
8704.3199 ----- Used	0	
-- Of a gross weight exceeding 5 tonnes:		
8704.3210 ---- Navigable vehicles on wheels designed to travel over both land and water	0	
---- Chassis with engines and cabs:		
8704.3211 ----- New	0	
8704.3219 ----- Used	0	

	A	E
	%	%
---- With cargo platform:		
8704.3221 ----- New	0	
8704.3229 ----- Used	0	
---- With cargo space:		
8704.3291 ----- New	0	
8704.3299 ----- Used	0	
[- Other:		
-- With electric motor:		
8704.9011 ---- New	0	
8704.9019 ---- Used	0	
-- Other than with electric motor:		
8704.9020 ---- Navigable vehicles on wheels designed to travel over both land and water	0	
---- Other of a gross weight 5 tonnes or less:		
----- Chassis fitted with engines and cabs:		
8704.9041 ----- New	0	
8704.9049 ----- Used	0	
----- With cargo platform:		
8704.9051 ----- New	0	
8704.9059 ----- Used	0	
----- With cargo space:		
8704.9061 ----- New	0	
8704.9069 ----- Used	0	
---- Other of a gross weight exceeding 5 tonnes:		
----- Chassis fitted with engines and cabs:		
8704.9071 ----- New	0	
8704.9079 ----- Used	0	
----- With cargo platform:		
8704.9081 ----- New	0	
8704.9089 ----- Used	0	
----- With cargo space:		
8704.9091 ----- New	0	
8704.9099 ----- Used	0]	¹⁴
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-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):		
-- Crane lorries:		
8705.1001 -- Of a gross weight not exceeding 5 tonnes	0	
8705.1009 -- Of a gross weight exceeding 5 tonnes	0	
-- Mobile drilling derricks:		

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	A	E
	%	%
8705.2001 -- Of a gross weight not exceeding 5 tonnes	0	
8705.2009 -- Of a gross weight exceeding 5 tonnes	0	
-- Fire fighting vehicles :		
8705.3001 -- Of a gross weight not exceeding 5 tonnes	0	
8705.3009 -- Of a gross weight exceeding 5 tonnes	0	
-- Concrete-mixer lorries:		
8705.4001 -- Of a gross weight not exceeding 5 tonnes	0	
8705.4009 -- Of a gross weight exceeding 5 tonnes	0	
-- Other:		
-- Of a gross weight not exceeding 5 tonnes:		
8705.9011 ---- Snow-ploughs	0	
8705.9012 ---- Breakdown lorries	0	
8705.9019 ---- Other	0	
-- Of a gross weight exceeding 5 tonnes:		
8705.9021 ---- Snow-ploughs	0	
8705.9022 ---- Breakdown lorries	0	
8705.9029 ---- Other	0	
8706		
Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705:		
8706.0001 -- For public service type passenger vehicles and lorries ...	0	
8706.0009 -- Other	0	
8707		
Bodies (including cabs), for the motor vehicles of headings Nos. 8701 to 8705:		
8707.1000 -- For the vehicles of heading No. 8703	0	
8707.9000 -- Other	0	
8708		
Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705:		
8708.1000 -- Bumpers and parts thereof	7.5	0
-- Other parts and accessories of bodies (including cabs):		
8708.2100 -- Safety seat belts	0	
8708.2900 -- Other	7.5	0
-- Brakes and servo-brakes and parts thereof:		
8708.3100 -- Mounted brake linings	7.5	0
8708.3900 -- Other	7.5	0
8708.4000 -- Gear boxes	7.5	0
8708.5000 -- Drive-axles with differential, whether or not provided with other transmission components	7.5	0
8708.6000 -- Non-driving axles and parts thereof	7.5	0
8708.7000 -- Road wheels and parts and accessories thereof	7.5	0
8708.8000 -- Suspension shock-absorbers	7.5	0
-- Other parts and accessories:		
8708.9100 -- Radiators	10	0
8708.9200 -- Silencers and exhaust pipes	15	0
8708.9300 -- Clutches and parts thereof	7.5	0

		A	E
		%	%
8708.9400	-- Steering wheels, steering columns and steering boxes	7.5	0
8708.9900	-- Other	7.5	0
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:		
8709.1100	-- Electrical	0	
8709.1900	-- Other	0	
8709.9000	– Parts	0	
8710	8710.0000 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	0	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
8711.1000	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	0	
8711.2000	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	0	
8711.3000	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	0	
8711.4000	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	0	
8711.5000	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	0	
	– Other:		
8711.9010	-- Side-cars	0	
	-- Other:		
8711.9091	--- Electric motorcycles	0	
8711.9092	--- Motorcycles, n.e.s.	0	
8711.9099	--- Other	0	
8712	8712.0000 Bicycles and other cycles (including delivery tricycles), not motorised	10	0
8713	Invalid carriages, whether or not motorised or otherwise mechanically propelled:		
8713.1000	– Not mechanically propelled	0	

	A	E
	%	%
8713.9000 – Other	0	
8714 Parts and accessories of vehicles of headings Nos. 8711 to 8713:		
– Of motorcycles (including mopeds):		
8714.1100 -- Saddles	10	0
8714.1900 -- Other	10	0
8714.2000 – Of invalid carriages	0	
– Other:		
8714.9100 -- Frames and forks, and parts thereof	10	0
8714.9200 -- Wheel rims and spokes	10	0
8714.9300 -- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10	0
8714.9400 -- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	0
8714.9500 -- Saddles	10	0
8714.9600 -- Pedals and crank-gear, and parts thereof	10	0
8714.9900 -- Other	10	0
8715 8715.0000 Baby carriages and parts thereof	10	0
8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
8716.1000 – Trailers and semi-trailers of the caravan type, for housing or camping	0	
8716.2000 – Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	
– Other trailers and semi-trailers for the transport of goods:		
[– Tanker trailers and tanker semi-trailers:		
8716.3101 ---- Of a gross weight 5 tonnes or less	0	
8716.3109 ---- Of a gross weight exceeding 5 tonnes	0	
– Other:		
8716.3901 ---- Of a gross weight 5 tonnes or less	0	
8716.3909 ---- Of a gross weight exceeding 5 tonnes	0] ¹⁵	
8716.4000 – Other trailers and semi-trailers	0	
– Other vehicles:		
8716.8001 -- Wheelbarrows and hand carts	7.5	0
8716.8009 -- Other	7.5	0
– Parts:		
8716.9001 -- Of vehicles of subheading No. 8716.2000	0	
8716.9002 -- Bodies for trailers and semi-trailers	0	
8716.9009 -- Other	10	0

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Amendment according to Notice No. 92/1998.

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note:

1. For the purposes of subheadings Nos. 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.

		A	E
		%	%
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:		
8801.1000	– Gliders and hang gliders	0	
8801.9000	– Other	0	
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
	– Helicopters:		
8802.1100	– – Of an unladen weight not exceeding 2,000 kg	0	
8802.1200	– – Of an unladen weight exceeding 2,000 kg	0	
8802.2000	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0	
8802.3000	– Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0	
8802.4000	– Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0	
8802.6000	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	
8803	Parts of goods of heading No. 8801 or 8802:		
8803.1000	– Propellers and rotors and parts thereof	0	
8803.2000	– Under-carriages and parts thereof	0	
8803.3000	– Other parts of aeroplanes or helicopters	0	
8803.9000	– Other	0	
8804	8804.0000 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	0	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:		
8805.1000	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0	
8805.2000	– Ground flying trainers and parts thereof	0	

Chapter 89

Ships, boats and floating structures

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 8906 if it does not have the essential character of a vessel of a particular kind.

		A	E
		%	%
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:		
	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.1001	-- Ferry-boats of all kinds	0	
8901.1009	-- Other	10	0
8901.2000	– Tankers	0	
8901.3000	– Refrigerated vessels, other than those of subheading No. 8901.2000	0	
	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.9001	-- Used	0	
8901.9009	-- Other	0	
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:		
	– Engine propelled vessels:		
	-- Exceeding 250 gross tonnes:		
8902.0011	---- Used	0	
8902.0019	---- Other	0	
	-- Exceeding 100 but not exceeding 250 gross tonnes:		
8902.0021	---- Used	0	
8902.0029	---- Other	0	
	-- 10 gross tonnes or more but not exceeding 100 gross tonnes:		
8902.0031	---- Used	0	
8902.0039	---- Other	0	
	-- Other:		
8902.0041	---- Used	0	
8902.0049	---- Other	0	
	– Other:		
8902.0091	-- Used	0	
8902.0099	-- Other	0	

		A	E
		%	%
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:		
	– Inflatable:		
8903.1001	-- Lifeboats, propelled by oars, of types recognised by the State Ship Inspection Office	0	
8903.1009	-- Other	10	0
	– Other:		
8903.9100	-- Sailboats, with or without auxiliary motor	10	0
8903.9200	-- Motorboats, other than outboard motorboats	10	0
	-- Other:		
8903.9901	---- Lifeboats, propelled by oars, of types recognised by the State Ship Inspection Office	0	
8903.9909	---- Other	10	0
8904	8904.0000 Tugs and pusher craft	0	
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:		
8905.1000	– Dredgers	0	
8905.2000	– Floating or submersible drilling or production platforms	0	
	– Other:		
8905.9001	-- Floating docks	0	
8905.9009	-- Other	0	
8906	8906.0000 Other vessels, including warships and lifeboats other than rowing boats	0	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):		
	– Inflatable rafts:		
8907.1001	-- Life rafts	0	
8907.1009	-- Other	0	
8907.9000	– Other	0	
8908	8908.0000 Vessels and other floating structures for breaking up...	0	

Section XVIII
Optical, photographic, cinematographic, measuring, checking, precision,
medical or surgical instruments and apparatus;
clocks and watches; musical instruments;
parts and accessories thereof

Chapter 90
Optical, photographic, cinematographic, measuring, checking,
precision, medical or surgical instruments and apparatus;
parts and accessories thereof

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 No. 4016), of leather or of composition leather (heading No. 4204) or of textile material (heading No. 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 No. 6903; ceramic wares for laboratory, chemical or other technical uses, of heading No. 6909;
 - (d) Glass mirrors, not optically worked, of heading No. 7009, or mirrors of base metal or of precious metal, not being optical elements (heading No. 8306 or Chapter 71);
 - (e) Goods of heading No. 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);
 - (g) Pumps incorporating measuring devices, of heading No. 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 8423); lifting or handling machinery (headings Nos. 8425 to 8428); paper or paperboard cutting machines of all kinds (heading No. 8441); fittings for adjusting work or tools on machine-tools, of heading No. 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 No. 8470); valves or other appliances of heading No. 8481;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 8512); portable electric lamps of heading No. 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 8519 or 8520); sound-heads (heading No. 8522); still image video cameras and other video camera recorders (heading No. 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 8526); sealed beam lamp units of heading No. 8539; optical fibre cables of heading No. 8544;
 - (ij) Searchlights or spotlights of heading No. 9405;
 - (k) Articles of Chapter 95;

- (l) Capacity measures, which are to be classified according to their constituent material;
or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 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 No. 8485, 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 No. 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 No. 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading No. 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 9013 and in heading No. 9031 are to be classified in heading No. 9031.
6. Heading No. 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; 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.

		A	E
		%	%
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 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:		
	– Optical fibres, optical fibre bundles and cables:		
9001.1001	-- Optical fibres and optical fibre bundles, neither optically worked nor mounted	0	
9001.1002	-- Optical fibre bundles and optical cables, fitted with connectors, for use primarily in optical apparatus	0	
9001.1009	-- Other	0	
9001.2000	– Sheets and plates of polarising material	0	
9001.3000	– Contact lenses	0	

	A	E
	%	%
9001.4000 – Spectacle lenses of glass	0	
9001.5000 – Spectacle lenses of other materials	0	
9001.9000 – Other	0	
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:		
9002.1100 -- For cameras, projectors or photographic enlargers or reducers	0	
– Other:		
9002.1901 ---- Lenses for beacons	0	
9002.1909 ---- Other	0	
9002.2000 – Filters	0	
9002.9000 – Other	0	
9003		
Frames and mountings for spectacles, goggles or the like, and parts thereof:		
– Frames and mountings:		
9003.1100 -- Of plastics	0	
9003.1900 -- Of other materials	0	
9003.9000 – Parts	0	
9004		
Spectacles, goggles and the like, corrective, protective or other:		
9004.1000 – Sunglasses	0	
– Other:		
9004.9001 -- Welders goggles and protective spectacles.....	0	
9004.9009 -- Other	0	
9005		
Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:		
9005.1000 – Binoculars	0	
9005.8000 – Other instruments	0	
9005.9000 – Parts and accessories (including mountings)	0	
9006		
Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 8539:		
9006.1000 – Cameras of a kind used for preparing printing plates or cylinders	0	
9006.2000 – Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	0	

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9006.3000 – Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0	
9006.4000 – Instant print cameras	0	
– Other cameras:		
9006.5100 -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	0	
9006.5200 -- Other, for roll film of a width less than 35 mm	0	
9006.5300 -- Other, for roll film of a width of 35 mm	0	
9006.5900 -- Other	0	
– Photographic flashlight apparatus and flashbulbs:		
9006.6100 -- Discharge lamp (“electronic”) flashlight apparatus	0	
9006.6200 -- Flashbulbs, flashcubes and the like	0	
9006.6900 -- Other	0	
– Parts and accessories:		
9006.9100 -- For cameras	0	
9006.9900 -- Other	0	
9007 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:		
– Cameras:		
9007.1100 -- For film of less than 16 mm width or for double-8 mm film	0	
9007.1900 -- Other	0	
– Projectors:		
9007.2001 -- For film of less than 16 mm width	0	
9007.2009 -- Other	0	
– Parts and accessories:		
9007.9100 -- For cameras	0	
9007.9200 -- For projectors	0	
9008 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:		
9008.1000 – Slide projectors	0	
9008.2000 – Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0	
9008.3000 – Other image projectors	0	
9008.4000 – Photographic (other than cinematographic) enlargers and reducers	0	
9008.9000 – Parts and accessories	0	

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9009	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:		
	– Electrostatic photo-copying apparatus:		
9009.1100	-- Operating by reproducing the original image directly onto the copy (direct process)	0	
9009.1200	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	
	– Other photo-copying apparatus:		
9009.2100	-- Incorporating an optical system	0	
9009.2200	-- Of the contact type	0	
9009.3000	– Thermo-copying apparatus	0	
9009.9000	– Parts and accessories	0	
9010	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:		
9010.1000	– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	
	– Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:		
9010.4100	-- Direct write-on-wafer apparatus	0	
9010.4200	-- Step and repeat aligners	0	
9010.4900	-- Other	0	
9010.5000	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	0	
9010.6000	– Projection screens	0	
9010.9000	– Parts and accessories	0	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro-projection:		
9011.1000	– Stereoscopic microscopes	0	
9011.2000	– Other microscopes, for photomicrography, cinephoto-micrography or microprojection	0	
9011.8000	– Other microscopes	0	
9011.9000	– Parts and accessories	0	

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9012	Microscopes other than optical microscopes; diffraction apparatus:		
9012.1000	– Microscopes other than optical microscopes and diffraction apparatus	0	
9012.9000	– Parts and accessories	0	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:		
9013.1000	– Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	
9013.2000	– Lasers, other than laser diodes	0	
9013.8000	– Other devices, appliances and instruments	0	
9013.9000	– Parts and accessories	0	
9014	Direction finding compasses; other navigational instruments and appliances:		
9014.1000	– Direction finding compasses	0	
9014.2000	– Instruments and appliances for aeronautical or space navigation (other than compasses)	0	
9014.8000	– Other instruments and appliances	0	
9014.9000	– Parts and accessories	0	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:		
9015.1000	– Rangefinders	0	
9015.2000	– Theodolites and tacheometers	0	
9015.3000	– Levels	0	
9015.4000	– Photogrammetrical surveying instruments and appliances	0	
9015.8000	– Other instruments and appliances	0	
9015.9000	– Parts and accessories	0	
9016	9016.0000 Balances of a sensitivity of 5 cg or better, with or without weights	0	
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,		

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micrometers, callipers), not specified or included elsewhere in this Chapter:			
9017.1000	– Drafting tables and machines, whether or not automatic	0	
9017.2000	– Other drawing, marking-out or mathematical calculating instruments	0	
9017.3000	– Micrometers, callipers and gauges	0	
9017.8000	– Other instruments	0	
9017.9000	– Parts and accessories	0	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	– Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.1100	-- Electro-cardiographs	0	
9018.1200	-- Ultrasonic scanning apparatus	0	
9018.1300	-- Magnetic resonance imaging apparatus	0	
9018.1400	-- Scintigraphic apparatus	0	
9018.1900	-- Other	0	
9018.2000	– Ultra-violet or infra-red ray apparatus	0	
	– Syringes, needles, catheters, cannulae and the like:		
9018.3100	-- Syringes, with or without needles	0	
9018.3200	-- Tubular metal needles and needles for sutures	0	
9018.3900	-- Other	0	
	– Other instruments and appliances, used in dental sciences:		
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0	
9018.4900	-- Other	0	
9018.5000	– Other ophthalmic instruments and appliances	0	
9018.9000	– Other instruments and appliances	0	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:		
9019.1000	– Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	0	
9019.2000	– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0	

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9020	9020.0000		
	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	0	
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:		
	– Artificial joints and other orthopaedic or fracture appliances:		
	9021.1100 -- Artificial joints	0	
	9021.1900 -- Other	0	
	– Artificial teeth and dental fittings:		
	9021.2100 -- Artificial teeth	0	
	9021.2900 -- Other	0	
	9021.3000 – Other artificial parts of the body	0	
	9021.4000 – Hearing aids, excluding parts and accessories	0	
	9021.5000 – Pacemakers for stimulating heart muscles, excluding parts and accessories	0	
	9021.9000 – Other	0	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:		
	– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	9022.1200 -- Computed tomography apparatus	0	
	9022.1300 -- Other, for dental uses	0	
	9022.1400 -- Other, for medical, surgical or veterinary uses	0	
	9022.1900 -- For other uses	0	
	– Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	9022.2100 -- For medical, surgical, dental or veterinary uses	0	
	9022.2900 -- For other uses	0	
	9022.3000 – X-ray tubes	0	
	9022.9000 – Other, including parts and accessories	0	

		A	E
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9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:		
9023.0001	– Models for demonstrating revivification	0	
9023.0009	– Other	0	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):		
9024.1000	– Machines and appliances for testing metals	0	
9024.8000	– Other machines and appliances	0	
9024.9000	– Parts and accessories	0	
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:		
	-- Liquid-filled, for direct reading:		
9025.1101	---- Clinical thermometers	0	
9025.1109	---- Other	0	
9025.1900	-- Other	0	
9025.8000	– Other instruments	0	
9025.9000	– Parts and accessories	0	
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 No. 9014, 9015, 9028 or 9032:		
9026.1000	– For measuring or checking the flow or level of liquids .	0	
9026.2000	– For measuring or checking pressure	0	
9026.8000	– Other instruments or apparatus	0	
9026.9000	– Parts and accessories	0	
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:		
9027.1000	– Gas or smoke analysis apparatus	0	
9027.2000	– Chromatographs and electrophoresis instruments	0	

	A	E
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9027.3000 – Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	
9027.4000 – Exposure meters	0	
9027.5000 – Other instruments and apparatus using optical radiations (UV, visible, IR)	0	
9027.8000 – Other instruments and apparatus	0	
9027.9000 – Microtomes; parts and accessories	0	
9028		
Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
9028.1000 – Gas meters	0	
9028.2000 – Liquid meters	0	
9028.3000 – Electricity meters	0	
9028.9000 – Parts and accessories	0	
9029		
Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 9014 or 9015; stroboscopes:		
9029.1000 – Revolution counters, production counters, taximeters, mileometers, pedometers and the like	0	
9029.2000 – Speed indicators and tachometers; stroboscopes	0	
9029.9000 – Parts and accessories	0	
9030		
Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:		
9030.1000 – Instruments and apparatus for measuring or detecting ionising radiations	0	
9030.2000 – Cathode-ray oscilloscopes and cathode-ray oscillographs	0	
– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030.3100 –– Multimeters	0	
9030.3900 –– Other	0	
9030.4000 – Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	
– Other instruments and apparatus:		
9030.8200 –– For measuring or checking semiconductor wafers or devices	0	
9030.8300 –– Other, with a recording device	0	

		A	E
		%	%
	9030.8900 -- Other	0	
	9030.9000 – Parts and accessories	0	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:		
	9031.1000 – Machines for balancing mechanical parts	0	
	9031.2000 – Test benches	0	
	9031.3000 – Profile projectors	0	
	– Other optical instruments and appliances:		
	9031.4100 -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	
	9031.4900 -- Other	0	
	9031.8000 – Other instruments, appliances and machines	0	
	9031.9000 – Parts and accessories	0	
9032	Automatic regulating or controlling instruments and apparatus:		
	9032.1000 – Thermostats	0	
	9032.2000 – Manostats	0	
	– Other instruments and apparatus:		
	9032.8100 -- Hydraulic or pneumatic	0	
	9032.8900 -- Other	0	
	9032.9000 – Parts and accessories	0	
9033	9033.0000 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	0	

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 No. 7113 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 No. 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 9114);
 - (d) Bearing balls (heading No. 7326 or 8482, as the case may be);
 - (e) Articles of heading No. 8412 constructed to work without an escapement;
 - (f) Ball bearings (heading No. 8482); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No. 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 Nos. 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading No. 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.

		A	E
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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:		
	9101.1100 -- With mechanical display only	0	
	9101.1200 -- With opto-electronic display only	0	
	9101.1900 -- Other	0	
	– Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9101.2100 -- With automatic winding	0	
	9101.2900 -- Other	0	

		A	E
		%	%
	– Other:		
9101.9100	-- Electrically operated	0	
9101.9900	-- Other	0	
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 9101:		
	– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.1100	-- With mechanical display only	0	
9102.1200	-- With opto-electronic display only	0	
9102.1900	-- Other	0	
	– Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.2100	-- With automatic winding	0	
9102.2900	-- Other	0	
	– Other:		
9102.9100	-- Electrically operated	0	
9102.9900	-- Other	0	
9103	Clocks with watch movements, excluding clocks of heading No. 9104:		
9103.1000	– Electrically operated	0	
9103.9000	– Other	0	
9104	9104.0000 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.....	0	
9105	Other clocks:		
	– Alarm clocks:		
9105.1100	-- Electrically operated	0	
9105.1900	-- Other	0	
	– Wall clocks:		
9105.2100	-- Electrically operated	0	
9105.2900	-- Other	0	
	– Other:		
9105.9100	-- Electrically operated	0	
9105.9900	-- Other	0	
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):		
9106.1000	– Time-registers; time-recorders	0	
9106.2000	– Parking meters	0	
9106.9000	– Other	0	

			A	E
			%	%
9107	9107.0000	Time switches with clock or watch movement or with synchronous motor	0	
9108		Watch movements, complete and assembled:		
		– Electrically operated:		
	9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	0	
	9108.1200	-- With opto-electronic display only	0	
	9108.1900	-- Other	0	
	9108.2000	– With automatic winding	0	
		– Other:		
	9108.9100	-- Measuring 33.8 mm or less	0	
	9108.9900	-- Other	0	
9109		Clock movements, complete and assembled:		
		– Electrically operated:		
	9109.1100	-- Of alarm clocks	0	
	9109.1900	-- Other	0	
	9109.9000	– Other	0	
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:		
	9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	0	
	9110.1200	-- Incomplete movements, assembled	0	
	9110.1900	-- Rough movements	0	
	9110.9000	– Other	0	
9111		Watch cases and parts thereof:		
	9111.1000	– Cases of precious metal or of metal clad with precious metal	0	
	9111.2000	– Cases of base metal, whether or not gold- or silver-plated	0	
	9111.8000	– Other cases	0	
	9111.9000	– Parts	0	
9112		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
	9112.1000	– Cases of metal	0	
	9112.8000	– Other cases	0	
	9112.9000	– Parts	0	
9113		Watch straps, watch bands and watch bracelets, and parts thereof:		
	9113.1000	– Of precious metal or of metal clad with precious metal .	10	0
	9113.2000	– Of base metal, whether or not gold- or silver-plated	10	0

	A	E
	%	%
9113.9000 – Other	10	0
9114		
Other clock or watch parts:		
9114.1000 – Springs, including hair-springs	0	
9114.2000 – Jewels	0	
9114.3000 – Dials.....	0	
9114.4000 – Plates and bridges	0	
9114.9000 – Other	0	

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 No. 9503);
 - (d) Brushes for cleaning musical instruments (heading No. 9603); or
 - (e) Collectors' pieces or antiques (heading No. 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 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.

Cards, discs and rolls of heading No. 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

		A	E
		%	%
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
	9201.1000 – Upright pianos	0	
	9201.2000 – Grand pianos	0	
	9201.9000 – Other	0	
9202	Other string musical instruments (for example, guitars, violins, harps):		
	9202.1000 – Played with a bow	0	
	9202.9000 – Other	0	
9203	9203.0000 Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	0	
9204	Accordions and similar instruments; mouth organs:		
	9204.1000 – Accordions and similar instruments	0	
	9204.2000 – Mouth organs	0	
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):		
	9205.1000 – Brass-wind instruments	0	
	9205.9000 – Other	0	
9206	9206.0000 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	0	

		A	E
		%	%
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):		
	– Keyboard instruments, other than accordions:		
9207.1001	-- Pianos	0	
9207.1002	-- Organs	0	
9207.1009	-- Other	0	
9207.9000	– Other	0	
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:		
9208.1000	– Musical boxes	0	
9208.9000	– Other	0	
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:		
9209.1000	– Metronomes, tuning forks and pitch pipes	0	
9209.2000	– Mechanisms for musical boxes	0	
9209.3000	– Musical instrument strings	0	
	– Other:		
9209.9100	-- Parts and accessories for pianos	0	
9209.9200	-- Parts and accessories for the musical instruments of heading No. 9202	0	
9209.9300	-- Parts and accessories for the musical instruments of heading No. 9203	0	
9209.9400	-- Parts and accessories for the musical instruments of heading No. 9207	0	
9209.9900	-- Other	0	

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 No. 8710);
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading No. 9705 or 9706).
2. In heading No. 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 8526.

			A	E
			%	%
9301	9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 9307	7.5	0
9302	9302.0000	Revolvers and pistols, other than those of heading No. 9303 or 9304	7.5	0
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):		
	9303.1000	– Muzzle-loading firearms	7.5	0
	9303.2000	– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	7.5	0
	9303.3000	– Other sporting, hunting or target-shooting rifles	7.5	0
		– Other:		
	9303.9001	-- Line-throwing guns	0	
	9303.9002	-- Whaling harpoon guns	0	
	9303.9003	-- Captive-bolt sheep pistols	0	
	9303.9004	-- Emergency signaling guns	0	
	9303.9009	-- Other	7.5	0

		A	E
		%	%
9304	9304.0000 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307	7.5	0
9305	Parts and accessories of articles of headings Nos. 9301 to 9304:		
	9305.1000 – Of revolvers or pistols	7.5	0
	– Of shotguns or rifles of heading No. 9303:		
	9305.2100 -- Shotgun barrels	7.5	0
	9305.2900 -- Other	7.5	0
	9305.9000 – Other	7.5	0
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:		
	9306.1000 – Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	7.5	0
	– Shotgun cartridges and parts thereof; air gun pellets:		
	9306.2100 -- Cartridges	15	0
	9306.2900 -- Other	7.5	0
	– Other cartridges and parts thereof:		
	9306.3001 -- Cartridges for whaling harpoon guns, line-throwing guns and captive-bolt sheep pistols	0	
	9306.3009 -- Other	7.5	0
	– Other:		
	9306.9001 -- Harpoons for whaling guns and line-throwing guns....	0	
	9306.9009 -- Other	7.5	0
9307	9307.0000 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor .	7.5	0

Section XX
Miscellaneous manufactured articles

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No. 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 No. 8303;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 8418; furniture specially designed for sewing machines (heading No. 8452);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading No. 8518 (heading No. 8518), of headings Nos. 8519 to 8521 (heading No. 8522) or of headings Nos. 8525 to 8528 (heading No. 8529);
 - (h) Articles of heading No. 8714;
 - (ij) Dentists' chairs incorporating dental appliances of heading No. 9018 or dentists' spittoons (heading No. 9018);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading No. 9503), billiard tables or other furniture specially constructed for games (heading No. 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 9505).
2. The articles (other than parts) referred to in headings Nos. 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 and unit furniture;
 - (b) Seats and beds.
3.
 - (a) In headings Nos. 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 No. 9404, presented separately, are not to be classified in heading No. 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading No. 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.

		A	E
		%	%
9401	Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof:		
9401.1000	– Seats of a kind used for aircraft	10	0
	– Seats of a kind used for motor vehicles:		
9401.2001	– Seats for tractors	5	0
9401.2009	– Other	10	0
9401.3000	– Swivel seats with variable height adjustment	10	0
9401.4000	– Seats other than garden seats or camping equipment, convertible into beds	10	0
9401.5000	– Seats of cane, osier, bamboo or similar materials	10	0
	– Other seats, with wooden frames:		
9401.6100	– Upholstered	10	0
9401.6900	– Other	10	0
	– Other seats, with metal frames:		
9401.7100	– Upholstered	10	0
9401.7900	– Other	10	0
9401.8000	– Other seats	10	0
9401.9000	– Parts	10	0
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:		
9402.1000	– Dentists’, barbers’ or similar chairs and parts thereof ...	0	
9402.9000	– Other	0	
9403	Other furniture and parts thereof:		
	– Metal furniture of a kind used in offices:		
9403.1001	– Filing cabinets	10	0
9403.1009	– Other	10	0
	– Other metal furniture:		
9403.2001	– Shelves and cabinets	10	0
9403.2002	– Tables	10	0
9403.2003	– Beds	10	0
9403.2009	– Other	10	0
	– Wooden furniture of a kind used in offices:		
9403.3001	– Writing desks	10	0
9403.3009	– Other	10	0
	– Wooden furniture of a kind used in the kitchen:		
9403.4001	– Indoor fixtures and units therefor	10	0

	A	E
	%	%
9403.4009 -- Other	10	0
-- Wooden furniture of a kind used in the bedroom:		
9403.5001 -- Beds	10	0
9403.5002 -- Indoor fixtures and units therefor	10	0
9403.5009 -- Other	10	0
-- Other wooden furniture:		
9403.6001 -- Shelves and cabinets	10	0
9403.6002 -- Tables	10	0
9403.6003 -- Indoor fixtures and units therefor	10	0
9403.6009 -- Other	10	0
-- Furniture of plastics:		
9403.7001 -- Shelves and cabinets	10	0
9403.7002 -- Tables	10	0
9403.7009 -- Other	10	0
-- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.8001 -- Shelves and cabinets	10	0
9403.8002 -- Tables	10	0
9403.8003 -- Beds	10	0
9403.8009 -- Other	10	0
9403.9000 -- Parts	10	0
9404		
	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider- downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any mater- ial or of cellular rubber or plastics, whether or not covered:	
9404.1000 -- Mattress supports	10	0
-- Mattresses:		
9404.2100 -- Of cellular rubber or plastics, whether or not covered	10	0
9404.2900 -- Of other materials	10	0
9404.3000 -- Sleeping bags	10	0
9404.9000 -- Other	10	0
9405		
	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:	
-- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.1001 -- Fluorescent lamps	10	0
9405.1009 -- Other	10	0

		A	E
		%	%
	– Electric table, desk, bedside or floor-standing lamps:		
9405.2001	-- Fluorescent lamps	10	0
9405.2009	-- Other	10	0
9405.3000	– Lighting sets of a kind used for Christmas trees	10	0
	– Other electric lamps and lighting fittings:		
9405.4001	-- Fluorescent lamps	10	0
9405.4009	-- Other	10	0
9405.5000	– Non-electrical lamps and lighting fittings	10	0
	– Illuminated signs, illuminated name-plates and the like:		
9405.6001	-- Fluorescent lamps	10	0
9405.6009	-- Other	10	0
	– Parts:		
	– Of glass:		
9405.9101	---- Lamp shades	10	0
9405.9109	---- Other	10	0
	– Of plastics:		
9405.9201	---- Lamp shades, n.e.s.	10	0
9405.9202	---- Shades and bowls for street-lamps and fluorescent lamps for public open spaces	0	
9405.9209	---- Other	10	0
	– Other:		
9405.9910	---- Lamp shades	10	0
	– Other:		
9405.9921	----- For buoys	4	0
9405.9929	----- Other	10	0
9406	Prefabricated buildings:		
9406.0001	– Metal frames presented with facing for roof and walls ..	5	0
9406.0009	– Other	5	0

Chapter 95
Toys, games and sports requisites;
parts and accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading No. 3406);
 - (b) Fireworks or other pyrotechnic articles of heading No. 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 No. 4206 or Section XI;
 - (d) Sports bags or other containers of heading No 4202, 4303 or 4304;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading No. 6602), or parts thereof (heading No. 6603);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading No. 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 No. 8306;
 - (m) Pumps for liquids (heading No. 8413), filtering or purifying machinery and apparatus for liquids or gases (heading No. 8421), electric motors (heading No. 8501), electric transformers (heading No. 8504) or radio remote control apparatus (heading No. 8526);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading No. 8712);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 9004);
 - (r) Decoy calls or whistles (heading No. 9208);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading No. 9405); or
 - (u) Racket strings, tents or other camping goods, or gloves (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.

		A	E
		%	%
9501	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:		
	9501.0001 – Children's tricycles	10	0
	9501.0009 – Other	10	0
9502	Dolls representing only human beings:		
	9502.1000 – Dolls, whether or not dressed	10	0
	– Parts and accessories:		
	9502.9100 -- Garments and accessories therefor, footwear and headgear	10	0
	9502.9900 -- Other	10	0
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		
	9503.1000 – Electric trains, including tracks, signals and other accessories therefor	10	0
	9503.2000 – Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.1000	10	0
	9503.3000 – Other construction sets and constructional toys	10	0
	– Toys representing animals or non-human creatures:		
	9503.4100 -- Stuffed	10	0
	-- Other:		
	9503.4901 ---- Of lead	10	0
	9503.4909 ---- Other	10	0
	9503.5000 – Toy musical instruments and apparatus	10	0
	9503.6000 – Puzzles	10	0
	– Other toys, put up in sets or outfits:		
	9503.7001 -- Of lead	10	0
	9503.7009 -- Other	10	0
	9503.8000 – Other toys and models, incorporating a motor	10	0
	– Other:		
	9503.9001 -- Of lead	10	0
	9503.9009 -- Other	10	0
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:		
	9504.1000 – Video games of a kind used with a television receiver ..	10	0
	9504.2000 – Articles and accessories for billiards	10	0
	9504.3000 – Other games, coin- or disc-operated, other than bowling alley equipment	10	0
	9504.4000 – Playing cards	10	0
	– Other:		
	9504.9001 -- Chess boards and chessmen	10	0

	A	E
	%	%
9504.9002 -- Board games with dies and other similar games	10	0
9504.9009 -- Other	10	0
9505 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:		
9505.1000 -- Articles for Christmas festivities	10	0
9505.9000 -- Other	10	0
9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:		
-- Snow-skis and other snow-ski equipment:		
9506.1100 -- Skis	10	0
9506.1200 -- Ski-fastenings (ski-bindings)	10	0
9506.1900 -- Other	10	0
-- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.2100 -- Sailboards	10	0
9506.2900 -- Other	10	0
-- Golf clubs and other golf equipment:		
9506.3100 -- Clubs, complete	10	0
9506.3200 -- Balls	10	0
9506.3900 -- Other	10	0
9506.4000 -- Articles and equipment for table-tennis	10	0
-- Tennis, badminton or similar rackets, whether or not strung:		
9506.5100 -- Lawn-tennis rackets, whether or not strung	10	0
9506.5900 -- Other	10	0
-- Balls, other than golf balls and table-tennis balls:		
9506.6100 -- Lawn-tennis balls	10	0
9506.6200 -- Inflatable	10	0
9506.6900 -- Other	10	0
9506.7000 -- Ice skates and roller skates, including skating boots with skates attached	10	0
-- Other:		
9506.9100 -- Articles and equipment for general physical exercise, gymnastics or athletics	10	0
9506.9900 -- Other	10	0
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 No. 9208 or 9705) and similar hunting or shooting requisites:		
9507.1000 -- Fishing rods	10	0
9507.2000 -- Fish-hooks, whether or not snelled	0	0

		A	E
		%	%
9507.3000	– Fishing reels	10	0
	– Other:		
	–– Fish-hooks mounted with artificial bait:		
9507.9011	––– For sports fishing	10	0
9507.9019	––– Other	0	
9507.9090	–– Other	10	0
9508	9508.0000 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	10	0

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 No. 7117);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 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 No. 9003), mathematical drawing pens (heading No. 9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 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, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading No. 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 No. 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 shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings Nos. 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 Nos. 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.

		A	E
		%	%
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):		
9601.1000	– Worked ivory and articles of ivory	10	0
	– Other:		
9601.9001	-- Tools	0	
9601.9009	-- Other	10	0
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 No. 3503) and articles of unhardened gelatin:		
9602.0001	– Gelatine capsules for medicaments	0	
9602.0002	– For machinery	0	
9602.0009	– Other	10	0
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):		
9603.1000	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	10	0
	– Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.2100	-- Tooth brushes, including dental-plate brushes	10	0
	-- Other:		
9603.2901	--- With brush backs of plastic material	10	0
9603.2909	--- Other	10	0
9603.3000	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics	10	0
9603.4000	– Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.3000); paint pads and rollers	10	0
9603.5000	– Other brushes constituting parts of machines, appliances or vehicles	0	
9603.9000	– Other	15	0
9604	9604.0000 Hand sieves and hand riddles	10	0

			A	E
			%	%
9605	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	10	0
9606		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:		
	9606.1000	– Press-fasteners, snap-fasteners and press-studs and parts therefor	0	
		– Buttons:		
	9606.2100	-- Of plastics, not covered with textile material	0	
	9606.2200	-- Of base metal, not covered with textile material	0	
	9606.2900	-- Other	0	
	9606.3000	– Button moulds and other parts of buttons; button blanks	0	
9607		Slide fasteners and parts thereof:		
		– Slide fasteners:		
	9607.1100	-- Fitted with chain scoops of base metal	10	0
	9607.1900	-- Other	10	0
		– Parts:		
	9607.2001	-- Metal parts for the manufacture of zippers	0	
	9607.2009	-- Other	10	0
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 No. 9609:		
	9608.1000	– Ball point pens	7.5	0
	9608.2000	– Felt tipped and other porous-tipped pens and markers ...	7.5	0
		– Fountain pens, stylograph pens and other pens:		
	9608.3100	-- Indian ink drawing pens	7.5	0
	9608.3900	-- Other	7.5	0
	9608.4000	– Propelling or sliding pencils	7.5	0
	9608.5000	– Sets of articles from two or more of the foregoing subheadings	7.5	0
	9608.6000	– Refills for ball point pens, comprising the ball point and ink-reservoir	7.5	0
		– Other:		
	9608.9100	-- Pen nibs and nib points	7.5	0
	9608.9900	-- Other	7.5	0
9609		Pencils (other than pencils of heading No. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:		

		A	E
		%	%
	9609.1000 – Pencils and crayons, with leads encased in a rigid sheath	7.5	0
	9609.2000 – Pencil leads, black or coloured	7.5	0
	9609.9000 – Other	7.5	0
9610	9610.0000 Slates and boards, with writing or drawing surfaces, whether or not framed	10	0
9611	9611.0000 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks	10	0
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:		
	9612.1000 – Ribbons	10	0
	9612.2000 – Ink-pads	10	0
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:		
	9613.1000 – Pocket lighters, gas fuelled, non-refillable	7.5	0
	9613.2000 – Pocket lighters, gas fuelled, refillable	7.5	0
	9613.3000 – Table lighters	7.5	0
	9613.8000 – Other lighters	7.5	0
	9613.9000 – Parts	7.5	0
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:		
	9614.2000 – Pipes and pipe bowls	7.5	0
	9614.9000 – Other	7.5	0
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516, and parts thereof:		
	– Combs, hair-slides and the like:		
	9615.1100 – – Of hard rubber or plastics	10	0
	9615.1900 – – Other	10	0
	9615.9000 – Other	10	0
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:		
	9616.1000 – Scent sprays and similar toilet sprays, and mounts and heads therefor	10	0

		A	E
		%	%
	9616.2000 – Powder-puffs and pads for the application of cosmetics or toilet preparations	10	0
9617	9617.0000 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	10	0
9618	9618.0000 Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	10	0

Section XXI
Works of art, collectors' pieces and antiques

Chapter 97
Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907) except if they may be classified in heading No. 9706; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 7101 to 7103).
2. For the purposes of heading No. 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.
3. Heading No 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.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(b) Heading No. 9706 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

		A	E
		%	%
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:		
	9701.1000 – Paintings, drawings and pastels	0	
	9701.9000 – Other	10	0
9702	9702.0000 Original engravings, prints and lithographs	0	
9703	9703.0000 Original sculptures and statuary, in any material	0	

	A	E
	%	%
9704 9704.0000 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined	0	
9705 9705.0000 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0	
9706 9706.0000 Antiques of an age exceeding one hundred years	0	