

PAKISTAN CUSTOMS TARIFF – 2007-08

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- 55. Man-made staple fibres.
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ABBREVIATIONS AND SYMBOLS

AC	-	alternating current
ASTM	-	American Society for Testing Materials
Bq	-	Becquerel
°C	-	degree(s) Celsius

cc	-	cubic centimetre(s)
cg	-	centigrams(s)
cm	-	centimeter(s)
cm ²	-	square centimeter(s)
cm ³	-	square centimeter(s)
cN	-	centinewton(s)
DC	-	direct current
g	-	gram(s)
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogram(force)
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	Kilowatt hour
l	-	litre(s)
LDT	-	Light displacement tonnage
m	-	meter
m-	-	meta-
m ²	-	square metre(s)
m ³	-	cubic meter
μCi	-	microcurie
mm	-	millimetre
mN	-	millinewton(s)
MPa	-	megapascal(s)
MW	-	mega watt
N	-	newton(s)
No.	-	number
o-	-	ortho-
p-	-	para
t	-	tonne(s)
u	-	unit
UV	-	ultra-violet
V	-	volt(s)
Vol.	-	volume
W	-	watt(s)
%	-	percent
X ^o	-	x degree(s)

GENERAL RULES FOR INTERPRETATION OF THE HARMONIZED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
 - 2.(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or un-finished, 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 failing 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 substances with other materials or substance. 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 affected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to

contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the sub-headings of a heading except Chapter 99 shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only sub-headings 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.

Pakistan Rules

1. For the purposes of interpretation, "Explanatory Notes to the Harmonized Commodity Description and Coding System"(2007 version) published by World Customs Organization, Brussels as amended from time to time shall be considered authentic source of interpretation.
2. For the purpose of classification in the First Schedule to Customs Act, 1969 (IV of 1969), the Board shall be the final authority to determine classification of any item meant to be imported or exported.

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 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

PCT CODE (1)	DESCRIPTION (2)	CD% (3)
01.01	Live horses, asses, mules and hinnies.	
0101.1000	-Pure-bred breeding animals	5
0101.9000	-Other	5
01.02	Live bovine animals.	
	-Pure-bred breeding animals:	
0102.1010	- - - Buffaloes	0
0102.1020	- - - Bulls	0
0102.1030	- - - Cows	0
0102.1040	- - - Oxen	0
0102.1090	- - - Other	0
	-Other:	
0102.9010	- - - Buffaloes	5
0102.9020	- - - Bulls	5
0102.9030	- - - Cows	5
0102.9040	- - - Oxen	5
0102.9090	- - - Other	5
01.03	Live swine.	
0103.1000	-Pure-bred breeding animals	25
	-Other:	
0103.9100	- - Weighing less than 50 kg	25
0103.9200	- - Weighing 50 kg or more	25
01.04	Live sheep and goats.	
0104.1000	-Sheep	0
0104.2000	-Goats	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	
	-Weighing not more than 185 g:	
0105.1100	- - Fowls of the species <i>Gallus domesticus</i>	5
0105.1200	- - Turkeys	5
0105.1900	- - Other	5
	-Other:	
0105.9400	- - Fowls of the species <i>Gallus domesticus</i>	5
0105.9900	- - Other	5
01.06	Other live animals.	
	-Mammals:	
0106.1100	- - Primates	5
0106.1200	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5
0106.1900	- - Other	5
0106.2000	-Reptiles (including snakes and turtles)	5
	-Birds:	
	- - Birds of prey:	
0106.3110	- - - Falcons	5
0106.3190	- - - Other	5
0106.3200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5
0106.3900	- - Other	5
0106.9000	-Other	5

Chapter 2

Meat and edible meat offal

Note.

- 1.- This Chapter does not cover :
- Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - Animal fat, other than products of heading 02.09 (Chapter 15).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled.	
0201.1000	-Carcasses and half-carcasses	0
0201.2000	-Other cuts with bone in	0
0201.3000	-Boneless	0
02.02	Meat of bovine animals, frozen.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0202.1000	-Carcasses and half-carcasses	0
0202.2000	-Other cuts with bone in	0
0202.3000	-Boneless	0
02.03	Meat of swine, fresh, chilled or frozen.	
	-Fresh or chilled:	
0203.1100	- - Carcasses and half-carcasses	25
0203.1200	- - Hams, shoulders and cuts thereof, with bone in	25
0203.1900	- - Other	25
	-Frozen:	
0203.2100	- - Carcasses and half-carcasses	25
0203.2200	- - Hams, shoulders and cuts thereof, with bone in	25
0203.2900	- - Other	25
02.04	Meat of sheep or goats, fresh, chilled or frozen.	
0204.1000	-Carcasses and half carcasses of lamb, fresh or chilled	0
	-Other meat of sheep, fresh or chilled:	
0204.2100	- - Carcasses and half-carcasses	0
0204.2200	- - Other cuts with bone in	0
0204.2300	- - Boneless	0
0204.3000	-Carcasses and half-carcasses of lamb, frozen	0
	-Other meat of sheep, frozen:	
0204.4100	- - Carcasses and half-carcasses	0
0204.4200	- - Other cuts with bone in	0
0204.4300	- - Boneless	0
0204.5000	-Meat of goats	0
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	20
02.06	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	5
	-Of bovine animals, frozen:	
0206.2100	- - Tongues	5
0206.2200	- - Livers	5
0206.2900	- - Other	5
0206.3000	-Of swine, fresh or chilled	25
	-Of swine, frozen:	
0206.4100	- - Livers	25
0206.4900	- - Other	25
0206.8000	-Other, fresh or chilled	5
0206.9000	-Other, frozen	5
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
	-Of fowls of the species <i>Gallus domesticus</i> :	
0207.1100	- - Not cut in pieces, fresh or chilled	25
0207.1200	- - Not cut in pieces, frozen	25
0207.1300	- - Cuts and offal, fresh or chilled	25
0207.1400	- - Cuts and offal, frozen	25
	-Of turkeys:	
0207.2400	- - Not cut in pieces, fresh or chilled	25
0207.2500	- - Not cut in pieces, frozen	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0207.2600	- - Cuts and offal, fresh or chilled	25
0207.2700	- - Cuts and offals, frozen	25
	-Of ducks, geese or guinea fowls:	
0207.3200	- - Not cut in pieces, fresh or chilled	25
0207.3300	- - Not cut in pieces, frozen	25
0207.3400	- - Fatty livers, fresh or chilled	25
0207.3500	- - Other, fresh or chilled	25
0207.3600	- - Other, frozen	25
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	
0208.1000	-Of rabbits or hares	20
0208.3000	-Of primates	20
0208.4000	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20
0208.5000	-Of reptiles (including snakes and turtles)	20
0208.9000	-Other	20
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.	25
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
	-Meat of swine:	
0210.1100	- - Hams, shoulders and cuts thereof, with bone in	25
0210.1200	- - Bellies (streaky) and cuts thereof	25
0210.1900	- - Other	25
0210.2000	-Meat of bovine animals	20
	- Other, including edible flours and meals of meat or meat offal:	
0210.9100	- - Of primates	20
0210.9200	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20
0210.9300	- - Of reptiles (including snakes and turtles)	20
0210.9900	- - Other	20

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

- 1.- This Chapter does not cover:
 - (a) Mammals of heading 01. 06;
 - (b) Meat of mammals of heading 01. 06 (heading 02. 08 or 02. 10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs

or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
03.01	Live fish.	
0301.1000	-Ornamental fish	10
	-Other live fish:	
0301.9100	- - 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>)	10
0301.9200	- - Eels (<i>Anguilla</i> spp.)	10
0301.9300	- - Carp	10
0301.9400	- - Bluefin tunas (<i>Thunnus thynnus</i>)	10
0301.9500	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0301.9900	- - Other	10
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
	-Salmonidae, excluding livers and roes:	
0302.1100	- - 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>)	10
0302.1200	- - 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>)	10
0302.1900	- - Other	10
	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0302.2100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10
0302.2200	- - Plaice (<i>Pleuronectes platessa</i>)	10
0302.2300	- - Sole (<i>Solea</i> spp.)	10
0302.2900	- - Other	10
	-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0302.3100	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
0302.3200	- - Yellowfin tunas (<i>Thunnus albacares</i>)	10
0302.3300	- - Skipjack or stripe-bellied bonito	10
0302.3400	- - Bigeye tunas (<i>Thunnus obesus</i>)	10
0302.3500	- - Bluefin tunas (<i>Thunnus thynnus</i>)	10
0302.3600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0302.3900	- - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0302.4000	-Herrings (<i>Clupea harengus Clupea pallsii</i>), excluding livers and roes	10
0302.5000	-Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10
	-Other fish, excluding livers and roes:	
0302.6100	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats(<i>Sprattus sprattus</i>)	10
0302.6200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10
0302.6300	- - Coalfish (<i>Pollachius virens</i>)	10
0302.6400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10
0302.6500	- - Dogfish and other sharks	10
0302.6600	- - Eels (<i>Anguilla spp.</i>)	10
0302.6700	- - Swordfish (<i>Xiphias gladius</i>)	10
0302.6800	- - Toothfish (<i>Dissostichus spp.</i>)	10
0302.6900	- - Other	10
0302.7000	-Livers and roes	10
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
	-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>), excluding livers and roes:	
0303.1100	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10
0303.1900	- - Other	10
	-Other salmonidae, excluding livers and roes:	
0303.2100	- - 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>)	10
0303.2200	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10
0303.2900	- - Other	10
	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0303.3100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10
0303.3200	- - Plaice (<i>Pleuronectes platessa</i>)	10
0303.3300	- - Sole (<i>Solea spp.</i>)	10
0303.3900	- - Other	10
	-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>)	10
0303.4200	- - Yellowfin tunas (<i>Thunnus albacares</i>)	10
0303.4300	- - Skipjack or stripe-bellied bonito	10
0303.4400	- - Bigeye tunas (<i>Thunnus obesus</i>)	10
0303.4500	- - Bluefin tunas (<i>Thunnus thynnus</i>)	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0303.4600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0303.4900	- - Other	10
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:	
0303.5100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0303.5200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
	-Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>),excluding livers and roes :	
0303.6100	- - Swordfish (<i>Xiphias gladius</i>)	10
0303.6200	- - Toothfish (<i>Dissostichus spp.</i>)	10
	-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>)	10
0303.7200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10
0303.7300	- - Coalfish (<i>Pollachius virens</i>)	10
0303.7400	- - Mackerel (<i>Scomber scombrus</i> <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10
0303.7500	- - Dogfish and other sharks	10
0303.7600	- - Eels (<i>Anguilla spp.</i>)	10
0303.7700	- - Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	10
0303.7800	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	10
0303.7900	- - Other	10
0303.8000	-Livers and roes	10
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	-Fresh or chilled:	
0304.1100	- - Swordfish (<i>Xiphias gladius</i>)	10
0304.1200	- - Toothfish (<i>Dissostichus spp.</i>)	10
0304.1900	- - Other	10
	-Frozen fillet:	
0304.2100	- - Swordfish (<i>Xiphias gladius</i>)	10
0304.2200	- - Toothfish (<i>Dissostichus spp.</i>)	10
0304.2900	- - Other	10
	-Other:	
0304.9100	- - Swordfish (<i>Xiphias gladius</i>)	10
0304.9200	- - Toothfish (<i>Dissostichus spp.</i>)	10
0304.9900	- - Other	10
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.1000	-Flours, meals and pellets of fish, fit for human consumption	10
0305.2000	-Livers and roes of fish, dried, smoked, salted or in brine	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0305.3000	-Fish fillets, dried, salted or in brine, but not smoked	10
	-Smoked fish, including fillets:	
0305.4100	- - 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>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0305.4200	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0305.4900	- - Other	10
	-Dried fish, whether or not salted but not smoked:	
0305.5100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0305.5900	- - Other	10
	-Fish, salted but not dried or smoked and fish in brine:	
0305.6100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0305.6200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0305.6300	- - Anchovies (<i>Engraulis spp.</i>)	10
0305.6900	- - Other	10
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	-Frozen:	
0306.1100	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	10
0306.1200	- - Lobsters (<i>Homarus spp.</i>)	10
0306.1300	- - Shrimps and prawns	10
0306.1400	- - Crabs	10
0306.1900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10
	-Not frozen:	
0306.2100	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	10
0306.2200	- - Lobsters (<i>Homarus spp.</i>)	10
0306.2300	- - Shrimps and prawns	10
0306.2400	- - Crabs	10
0306.2900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
0307.1000	-Oysters	5
	-Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307.2100	- - Live, fresh or chilled	5
0307.2900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):	
0307.3100	- - Live, fresh or chilled	5
0307.3900	- - Other	5
	-Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):	
0307.4100	- - Live, fresh or chilled	5
0307.4900	- - Other	5
	-Octopus (<i>Octopus spp.</i>):	
0307.5100	- - Live, fresh or chilled	5
0307.5900	- - Other	5
0307.6000	-Snails, other than sea snails	5
	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307.9100	- - Live, fresh or chilled	5
0307.9900	- - Other	5

Chapter 4

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

Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05 :
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat 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 milk fat content of 39% or more but less than 80% by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milk fat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.

4.- This Chapter does not cover:

- (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);or
- (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes:

- 1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.1000	-Of a fat content, by weight, not exceeding 1 %	25
0401.2000	-Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	25
0401.3000	-Of a fat content, by weight, exceeding 6 %	25
04.02	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 %	25
	-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	25
0402.2900	- - Other	25
	-Other:	
0402.9100	- - Not containing added sugar or other sweetening matter	25
0402.9900	- - Other	25
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
0403.1000	-Yogurt	25
0403.9000	-Other	25
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0404.1010	- - - Whey powder	25
0404.1090	- - - Other	25
0404.9000	-Other	25
04.05	Butter and other fats and oils derived from milk; dairy spread.	
0405.1000	-Butter	25
0405.2000	-Dairy spreads	25
0405.9000	-Other	25
04.06	Cheese and curd.	
	-Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406.1010	- - - Cheese	25
0406.1020	- - - Curd	25
0406.1090	- - - Other	25
0406.2000	-Grated or powdered cheese, of all kinds	25
0406.3000	-Processed cheese, not grated or powdered	25
0406.4000	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	25
0406.9000	-Other cheese	25
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	
0407.0010	- - - Eggs for hatching (parent stock)	5
0407.0090	- - - Other	5
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
	-Egg yolks:	
0408.1100	- - Dried	15
0408.1900	- - Other	15
	-Other:	
0408.9100	- - Dried	5
0408.9900	- - Other	5
0409.0000	Natural honey.	25
0410.0000	Edible products of animal origin, not elsewhere specified or included.	20

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).

- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5
05.02	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	25
0502.9000	-Other	25
[05.03]		
0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
0505.1000	-Feathers of a kind used for stuffing; down	5
0505.9000	-Other	5
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
0506.1000	-Ossein and bones treated with acid	5
	-Other:	
0506.9010	- - - Bones (powder)	5
0506.9020	- - - Bones (waste)	5
0506.9090	- - - Other	5
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
0507.1000	-Ivory; ivory powder and waste	5
	-Other:	
0507.9010	- - - Horns	5
0507.9090	- - - Other	5
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	
0508.0010	- - - Shells	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0508.0090	- - - Other	5
[05.09]		
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.	5
05.11	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, moluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511.9110	- - - Fish eggs	0
0511.9190	- - - Other	5
	- - Other:	
0511.9910	- - - Silk worm eggs	5
0511.9920	- - - Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	20
0511.9990	- - - Other	5

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 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:	
0601.1010	- - - Bulbs	0
0601.1090	- - - Other	0
0601.2000	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.1000	-Unrooted cuttings and slips	0
0602.2000	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	0
0602.3000	-Rhododendrons and azaleas, grafted or not	0
0602.4000	-Roses, grafted or not	0
	-Other:	
0602.9010	- - - Mushroom spawn	0
0602.9090	- - - Other	0
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	- Fresh:	
0603.1100	- - Roses	20
0603.1200	- - Carnations	20
0603.1300	- - Orchids	20
0603.1400	- - Chrysanthemums	20
0603.1900	- - Other	20
0603.9000	-Other	20
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
0604.1000	-Mosses and lichens	15
	-Other:	
0604.9100	- - Fresh	15
0604.9900	- - Other	15

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the

genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
- dried leguminous vegetables, shelled (heading 07.13);
 - sweet corn in the forms specified in headings 11.02 to 11.04;
 - flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
07.01	Potatoes, fresh or chilled.	
0701.1000	-Seed	0
0701.9000	-Other	0
0702.0000	Tomatoes, fresh or chilled.	0
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
0703.1000	-Onions and shallots	0
0703.2000	-Garlic	0
0703.9000	-Leeks and other alliaceous vegetables	10
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704.1000	-Cauliflowers and headed broccoli	0
0704.2000	-Brussels sprouts	5
0704.9000	-Other	5
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	-Lettuce:	
0705.1100	- - Cabbage lettuce (head lettuce)	5
0705.1900	- - Other	5
	-Chicory:	
0705.2100	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	5
0705.2900	- - Other	5
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
0706.1000	-Carrots and turnips	5
0706.9000	-Other	5
0707.0000	Cucumbers and gherkins fresh or chilled.	5
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	
0708.1000	-Peas (<i>Pisum sativum</i>)	5
0708.2000	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5
0708.9000	-Other leguminous vegetables	5
07.09	Other vegetables, fresh or chilled.	
0709.2000	-Asparagus	5
0709.3000	-Aubergines (egg-plants)	5
0709.4000	-Celery other than celeriac	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Mushrooms and truffles:	
0709.5100	- - Mushrooms of the genus <i>Agaricus</i>	10
	- - Other:	
0709.5910	- - - Globe artichokes	5
0709.5990	- - - Other	10
0709.6000	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	5
0709.7000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5
0709.9000	-Other	5
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710.1000	-Potatoes	15
	-Leguminous vegetables, shelled or unshelled:	
0710.2100	- - Peas (<i>Pisum sativum</i>)	15
0710.2200	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	15
0710.2900	- - Other	15
0710.3000	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15
0710.4000	-Sweet corn	15
0710.8000	-Other vegetables	15
0710.9000	-Mixtures of vegetables	15
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0711.2000	-Olives	15
0711.4000	-Cucumbers and gherkins	15
	-Mushrooms and truffles:	
0711.5100	- - Mushrooms of the genus <i>Agaricus</i>	15
0711.5900	- - Other	15
0711.9000	-Other vegetables; mixtures of vegetables	15
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
0712.2000	-Onions	15
	-Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:	
0712.3100	- - Mushrooms of the genus <i>Agaricus</i>	15
0712.3200	- - Wood ears (<i>Auricularia spp.</i>)	15
0712.3300	- - Jelly fungi (<i>Tremella spp.</i>)	15
0712.3900	- - Other	15
0712.9000	-Other vegetables; mixtures of vegetables	15
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.1000	-Peas (<i>Pisum sativum</i>)	0
	-Chickpeas (<i>garbanzos</i>):	0
0713.2010	- - - Grams, dry whole	0
0713.2020	- - - Grams split	0
0713.2090	- - - Other	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</i>)	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	<i>angularis</i>)	
0713.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	0
	-- Other:	
0713.3910	--- Green beans (dry whole)	0
0713.3920	--- Green beans (split)	0
0713.3990	--- Other	0
	-- Lentils:	
0713.4010	--- Dry whole	0
0713.4020	--- Split	0
0713.5000	-Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	0
	-Other:	
0713.9010	--- Black matpe, dry whole	0
0713.9020	--- Mash dry whole	0
0713.9030	--- Mash split or washed	0
0713.9090	--- Other	0
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
0714.1000	-Manioc (cassava)	5
0714.2000	-Sweet potatoes	5
0714.9000	-Other	5

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

provided that they retain the character of dried fruit or dried nuts.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	-Coconuts:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0801.1100	-- Desiccated	5
	-- Other:	
0801.1910	--- Seed	0
0801.1990	--- Other	10
	-Brazil nuts:	
0801.2100	-- In shell	10
0801.2200	-- Shelled	10
	-Cashew nuts:	
0801.3100	-- In shell	5
0801.3200	-- Shelled	5
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	
	-Almonds:	
0802.1100	-- In shell	5
0802.1200	-- Shelled	10
	-Hazelnuts or filberts (<i>Corylus spp.</i>):	
0802.2100	-- In shell	10
0802.2200	-- Shelled	10
	-Walnuts:	
0802.3100	-- In shell	10
0802.3200	-- Shelled	10
0802.4000	-Chestnuts (<i>Castanea spp.</i>)	10
0802.5000	-Pistachios	5
0802.6000	- Macadamia nuts	10
	-Other:	
0802.9010	--- Areca (betel nuts)	5
0802.9090	--- Other	10
0803.0000	Bananas, including plantains, fresh or dried.	25
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	-Dates:	
0804.1010	--- Fresh	25
0804.1020	--- Dried	25
0804.2000	-Figs	25
0804.3000	-Pineapples	25
0804.4000	-Avocados	25
	-Guavas, mangoes and mangosteens:	
0804.5010	--- Guavas	25
0804.5020	--- Mangoes	25
0804.5030	--- Mangosteens	25
0804.9040	--- Frozen mango	25
0804.9050	--- Mango pulp	25
0804.9090	--- Other	25
08.05	Citrus fruit, fresh or dried.	
0805.1000	-Oranges	25
	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
0805.2010	--- Kino (fresh)	25
0805.2090	--- Other	25
0805.4000	- Grapefruit, including pomelos	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0805.5000	-Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	25
0805.9000	-Other	25
08.06	Grapes, fresh or dried.	
0806.1000	-Fresh	25
0806.2000	-Dried	25
08.07	Melons (including watermelons) and papaws (papayas), fresh.	
	-Melons (including watermelons):	
0807.1100	- - Watermelons	25
0807.1900	- - Other	25
0807.2000	-Papaws (papayas)	25
08.08	Apples, pears and quinces, fresh.	
0808.1000	-Apples	25
0808.2000	-Pears and quinces	25
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.1000	-Apricots	25
0809.2000	-Cherries	25
0809.3000	-Peaches, including nectarines	25
0809.4000	-Plums and sloes	25
08.10	Other fruit, fresh.	
0810.1000	-Strawberries	25
0810.2000	-Raspberries, blackberries, mulberries and loganberries	25
0810.4000	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	25
0810.5000	-Kiwifruit	25
0810.6000	-Durians	25
	-Other:	
0810.9010	- - - Pomegranates	25
0810.9090	- - - Other	25
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
0811.1000	-Strawberries	25
0811.2000	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	25
0811.9000	-Other	25
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0812.1000	-Cherries	25
0812.9000	-Other	25
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
0813.1000	-Apricots	25
0813.2000	-Prunes	25
0813.3000	-Apples	25
	-Other fruit:	
0813.4010	- - - Tamarind	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
0813.4020	- - - Cherries	25
0813.4030	- - - Pine nut (chilgoza)	25
0813.4040	- - - Peaches (aroor)	25
0813.4050	- - - Plums (allocha)	25
0813.4060	- - - Lichis	25
0813.4070	- - - Raisins	25
0813.4090	- - - Other	25
0813.5000	-Mixtures of nuts or dried fruits of this Chapter	25
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.	25

Chapter 9

Coffee, tea, maté and spices

Notes.

- 1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :
- Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - Mixtures of two or more of the products of different headings are to be classified in heading 09.10.
- The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.
- 2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
09.01	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	10
0901.1200	- - Decaffeinated	10
	-Coffee roasted:	
0901.2100	- - Not decaffeinated	10
0901.2200	- - Decaffeinated	10
0901.9000	-Other	10
09.02	Tea, whether or not flavoured.	
0902.1000	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10
0902.2000	-Other green tea (not fermented)	10
0902.3000	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other black tea (fermented) and other partly fermented tea:	
0902.4010	- - - Tea dust	10
0902.4020	- - - Black tea in a packing exceeding 3 kg	10
0902.4090	- - - Other	10
0903.0000	Mate.	10
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	
	-Pepper:	
	- - Neither crushed nor ground:	
0904.1110	- - - Black	5
0904.1120	- - - White	5
0904.1130	- - - Pepper seeds for sowing	0
0904.1190	- - - Other	5
0904.1200	- - Crushed or ground	15
	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:	
0904.2010	- - - Red chillies (whole)	15
0904.2020	- - - Red chillies (powder)	15
0904.2030	- - - Red chillies seeds for sowing	0
0904.2090	- - - Other	15
0905.0000	Vanilla.	5
09.06	Cinnamon and cinnamon-tree flowers.	
	-Neither crushed nor ground :	
0906.1100	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5
0906.1900	- - Other	5
0906.2000	-Crushed or ground	15
0907.0000	Cloves (whole fruit, cloves and stems).	5
09.08	Nutmeg, mace and cardamoms.	
0908.1000	-Nutmeg	5
0908.2000	-Mace	5
	-Cardamoms:	
0908.3010	- - - Large	5
0908.3020	- - - Small	5
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
0909.1000	-Seeds of anise or badian	0
0909.2000	-Seeds of coriander	0
0909.3000	-Seeds of cumin	0
0909.4000	-Seeds of caraway	0
0909.5000	-Seeds of fennel; juniper berries	0
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
0910.1000	-Ginger	15
0910.2000	-Saffron	5
0910.3000	-Turmeric (curcuma)	15
	-Other spices:	
0910.9100	- - Mixtures referred to in Note 1 (b) to this Chapter	15
	- - Other:	
0910.9910	- - - Thyme; bay leaves	5
0910.9990	- - - Other	15

Chapter 10

Cereals

Notes.

- 1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
10.01	Wheat and meslin.	
1001.1000	-Durum wheat	10
1001.9000	-Other	10
1002.0000	Rye.	5
1003.0000	Barley.	5
1004.0000	Oats.	5
10.05	Maize (corn).	
1005.1000	-Seed	0
1005.9000	-Other	10
10.06	Rice.	
1006.1000	-Rice in the husk (paddy or rough)	10
1006.2000	-Husked (brown) rice	10
	-Semi-milled or wholly milled rice, whether or not polished or glazed:	
1006.3010	- - - Basmati	10
1006.3090	- - - Other	10
1006.4000	-Broken rice	10
1007.0000	Grain sorghum.	0
10.08	Buckwheat, millet and canary seed; other cereals.	
1008.1000	-Buckwheat	5
1008.2000	-Millet	5
1008.3000	-Canary seed	0
1008.9000	-Other cereals	5

Chapter 11

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

Notes.

- 1.- This Chapter does not cover:
- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
- 2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

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

- 3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
11.01	Wheat or meslin flour.	
1101.0010	- - - Of Wheat	0
1101.0020	- - - Of Meslin	10
11.02	Cereal flours other than of wheat or meslin.	
1102.1000	-Rye flour	10
1102.2000	-Maize (corn) flour	10
1102.9000	-Other	10
11.03	Cereal groats, meal and pellets.	
	-Groats and meal:	
1103.1100	- - Of wheat	15
1103.1300	- - Of maize (corn)	15
1103.1900	- - Of other cereals	15
1103.2000	-Pellets	15
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
	-Rolled or flaked grains:	
1104.1200	- - Of oats	15
1104.1900	- - Of other cereals	15
	-Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.2200	- - Of oats	15
1104.2300	- - Of Maize (corn)	15
1104.2900	- - Of other cereals	15
1104.3000	-Germ of cereals, whole, rolled, flaked or ground	15
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105.1000	-Flour, meal and powder	20
1105.2000	-Flakes, granules and pellets	25
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106.1000	-Of the dried leguminous vegetables of heading 07.13	15
1106.2000	-Of sago or of roots or tubers of heading 07.14	15
1106.3000	-Of the products of Chapter-8	15
11.07	Malt, whether or not roasted.	
1107.1000	-Not roasted	10
1107.2000	-Roasted	10
11.08	Starches; inulin.	
	-Starches:	
1108.1100	- - Wheat starch	15
1108.1200	- - Maize (corn) starch	20
1108.1300	- - Potato starch	10
1108.1400	- - Manioc (cassava) starch	15
1108.1900	- - Other starches	15
1108.2000	-Inulin	15
1109.0000	Wheat gluten, whether or not dried.	15

Chapter 12

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

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilizers of heading 31.01 or 31.05.

Subheading Note.

- 1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram."

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1201.0000	Soya beans, whether or not broken.	0
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
1202.1000	-In shell	10
1202.2000	-Shelled, whether or not broken	10
1203.0000	Copra.	10
1204.0000	Linseed, whether or not broken.	0
12.05	Rape or colza seeds, whether or not broken.	
1205.1000	-Low erucic acid rape or colza seeds	0
1205.9000	-Other	0
1206.0000	Sunflower seeds, whether or not broken.	0
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	
1207.2000	-Cotton seeds	0
1207.4000	-Sesamum seeds	0
1207.5000	-Mustard seeds	0
	-Other:	
1207.9100	- - Poppy seeds	5
	- - Other:	
1207.9910	- - - Safflower seeds	0
1207.9990	- - - Other	0
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208.1000	-Of soya beans	10
	-Other:	
1208.9010	- - - Flours of castor	5
1208.9020	- - - Castor meal	5
1208.9090	- - - Other	5
12.09	Seeds, fruit and spores, of a kind used for sowing.	
1209.1000	-Sugar beet seed	0
	-Seeds of forage plants:	
1209.2100	- - Lucerne (alfalfa) seed	0
1209.2200	- - Clover (<i>Trifolium spp.</i>) seed	0
1209.2300	- - Fescue seed	0
1209.2400	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seed	0
1209.2500	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	0
1209.2900	- - Other	0
1209.3000	-Seeds of herbaceous plants cultivated principally for their flowers	0
	-Other:	
	- - Vegetable seeds:	
1209.9110	- - - Of onion	0
1209.9120	- - - Of tomato	0
1209.9130	- - - Of okra	0
1209.9190	- - - Other	0
1209.9900	- - Other	0
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210.1000	-Hop cones, neither ground nor powdered, nor in the form of pellets	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1210.2000	-Hop cones, ground powdered or in the form of pellets; lupulin	5
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
1211.2000	-Ginseng roots	5
1211.3000	-Coca leaf	5
1211.4000	-Poppy straw	5
1211.9000	-Other	5
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
1212.2000	-Seaweeds and other algae	5
	-Other:	
1212.9100	-- Sugar beet	5
	-- Other:	
1212.9910	--- Locust beans, including locust bean seeds	0
1212.9990	--- Other	5
1213.0000	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	5
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
1214.1000	-Lucerne (alfalfa) meal and pellets	5
1214.9000	-Other	5

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

- 1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);

- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
1301.2000	-Gum Arabic	15
	-Other:	
1301.9010	- - - Cannabis resins and balsams	25
1301.9020	- - - Seed lac	15
1301.9090	- - - Other	15
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
	-Vegetable saps and extracts:	
1302.1100	- - Opium	25
1302.1200	- - Of liquorice	15
1302.1300	- - Of hops	15
1302.1900	- - Other	15
1302.2000	-Pectic substances, pectinates and pectates	15
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.3100	- - Agar-agar	15
	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302.3210	- - - Guwar gum	25
1302.3290	- - - Other	15
1302.3900	- - Other	15

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

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

- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
1401.1000	-Bamboos	10
1401.2000	-Rattans	5
1401.9000	-Other	5
[14.02]		
[14.03]		
14.04	Vegetable products not elsewhere specified or included.	
1404.2000	-Cotton linters	15
	-Other:	
1404.9010	- - - Tendu leaves (biri leaves)	25
1404.9020	- - - Betel leaves	Rs.150/Kg
1404.9030	- - - 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.	10
	- - - 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:	
1404.9041	- - - -Broomcorn (<i>Sorghum vulgare</i> var <i>technicum</i>)	20
1404.9049	- - - -Other	20
1404.9050	- - - Hena leave and powder	15
1404.9090	- - - Other	25

Section III

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

Chapter 15

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

Notes.

- 1.- This Chapter does not cover:
- (a) Pig fat or poultry fat of heading 02.09;

- (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

- 1.- For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
1501.0010	- - - Lard including other pig fat	25
1501.0090	- - - Other	10
1502.0000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	10
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
1503.0010	- - - Lard stearin, lard oil	25
1503.0090	- - - Other	10
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
1504.1000	-Fish-liver oils and their fractions	5
1504.2000	-Fats and oils and their fractions, of fish, other than liver oils	5
1504.3000	-Fats and oils and their fractions, of marine mammals	5
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	
1505.0010	- - - Lanolin	10
1505.0090	- - - Other	10
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
1507.1000	-Crude oil, whether or not degummed	Rs.9050/ MT
1507.9000	-Other	Rs.10200/MT

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.1000	-Crude oil	Rs.13150/MT
1508.9000	-Other	Rs.14300/MT
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509.1000	-Virgin	Rs.5000/MT
1509.9000	-Other	Rs.6000/MT
1510.0000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	Rs.6000/MT
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	
1511.1000	-Crude oil	Rs.9000/ MT
	-Other:	
1511.9010	- - - Palm stearin	Rs.9050/ MT
1511.9020	- - - RBD Palm Oil	Rs.10800/ MT
1511.9030	- - - Palm olein	Rs.9050/ MT
1511.9090	- - - Other	Rs.10800/MT
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
	-Sunflower-seed or safflower oil and fractions thereof:	
1512.1100	- - Crude oil	Rs.15000/MT
1512.1900	- - Other	Rs.16800/MT
	-Cotton-seed oil and its fractions:	
1512.2100	- - Crude oil, whether or not gossypol has been removed	Rs.15000/MT
1512.2900	- - Other	Rs.16800/MT
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
	-Coconut (copra) oil and its fractions:	
1513.1100	- - Crude oil	Rs.9050/ MT
1513.1900	- - Other	Rs.10800/MT
	-Palm kernel or babassu oil and fractions thereof:	
1513.2100	- - Crude oil	Rs.9050/MT
1513.2900	- - Other	Rs.10800/MT
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	-Low erucic acid rape or colza oil and its fractions:	
1514.1100	- - Crude oil	Rs.15000/MT
1514.1900	- - Other	Rs.16800/MT
	-Other:	
1514.9100	- - Crude oil	Rs.9050/ MT
1514.9900	- - Other	Rs.10200/MT
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
	-Linseed oil and its fractions:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1515.1100	-- Crude oil	Rs.9500/MT
1515.1900	-- Other	Rs.10800/MT
	-Maize (corn) oil and its fractions:	
1515.2100	-- Crude oil	Rs.15000/MT
1515.2900	-- Other	Rs.16600/MT
1515.3000	-Castor oil and its fractions	Rs.9050/MT
1515.5000	-Sesame oil and its fractions	Rs.9050/MT
1515.9000	-Other	Rs.9050/MT
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
1516.1000	-Animal fats and oils and their fractions	Rs.10200/MT
	-Vegetable fats and oils and their fractions:	
1516.2010	--- Vegetable fats and their fractions	Rs.10200/MT
1516.2020	--- Vegetable oils and their fractions	Rs.10200/MT
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	
1517.1000	-Margarine, excluding liquid margarine	Rs.10800/MT
1517.9000	-Other	Rs.10800/MT
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 otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Rs.10800/MT
[15.19]		
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes.	10
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.1000	-Vegetable waxes	10
	-Other:	
1521.9010	--- Bees wax	10
1521.9090	--- Other	10
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
1522.0010	--- Of animals or vegetable waxes	20
1522.0090	--- Other	20

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 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
16.02	Other prepared or preserved meat, meat offal or blood.	
1602.1000	-Homogenised preparations	25
1602.2000	-Of liver of any animal	25
	- Of poultry of heading 01.05:	
1602.3100	- - Of turkeys	25
1602.3200	- - Of fowls of the species <i>Gallus domesticus</i>	25
1602.3900	- - Other	25
	-Of swine:	
1602.4100	- - Hams and cuts thereof	25
1602.4200	- - Shoulders and cuts thereof	25
1602.4900	- - Other, including mixtures	25
1602.5000	-Of bovine animals	25
1602.9000	-Other, including preparations of blood of any animal	25
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
	-Fish, whole or in pieces, but not minced:	
1604.1100	- - Salmon	20
1604.1200	- - Herrings	20
1604.1300	- - Sardines, sardinella and brisling or sprats	20
1604.1400	- - Tunas, skipjack and bonito (<i>Sarda spp.</i>)	20
1604.1500	- - Mackerel	20
1604.1600	- - Anchovies	20
1604.1900	- - Other	20
	-Other prepared or preserved fish:	
1604.2010	- - - Fish maws	20
1604.2020	- - - Fish fillet	20
1604.2090	- - - Other	20
1604.3000	-Caviar and cavier substitutes	20
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
1605.1000	-Crab	20
1605.2000	-Shrimps and prawns	20
1605.3000	-Lobster	20
1605.4000	-Other crustaceans	20
1605.9000	-Other	20

Chapter 17

Sugars and sugar confectionery

Note.

- 1.- This Chapter does not cover :
- (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note.

- 1.- For the purposes of subheadings 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°.

PCT CODE (1)	DESCRIPTION (2)	CD% (3)
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	
	-Raw sugar not containing added flavouring or colouring matter:	
1701.1100	-- Cane sugar	15
1701.1200	-- Beet sugar	15
	-Other:	
1701.9100	-- Containing added flavouring or colouring matter	10
	-- Other:	
1701.9910	--- White crystalline cane sugar	15
1701.9920	--- White crystalline beet sugar	15
1701.9930	--- Chemically pure sucrose	10
1701.9990	--- Other	10
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
	-Lactose and lactose syrup:	
	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702.1110	--- Lactose	10
1702.1120	--- Lactose syrup	10
1702.1900	-- Other	10
	-Maple sugar and maple syrup:	
1702.2010	--- Maple sugar	10
1702.2020	--- Maple syrup	15
1702.3000	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	25
1702.4000	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar.	15
1702.5000	-Chemically pure fructose	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1702.6000	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar.	15
	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702.9010	- - - Maltose	10
1702.9020	- - - Caramel	10
1702.9030	- - - Malto-dextrins	10
1702.9090	- - - Other	10
17.03	Molasses resulting from the extraction or refining of sugar.	
1703.1000	-Cane molasses	5
1703.9000	-Other	5
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	
1704.1000	-Chewing gum, whether or not sugar-coated	25
	-Other:	
1704.9010	- - - White chocolate	25
1704.9090	- - - Other	25

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1801.0000	Cocoa beans, whole or broken, raw or roasted.	5
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	5
18.03	Cocoa paste, whether or not defatted.	
1803.1000	-Not defatted	5
1803.2000	-Wholly or partly defatted	5
1804.0000	Cocoa butter, fat and oil.	5
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	5
18.06	Chocolate and other food preparations containing cocoa.	
1806.1000	-Cocoa powder, containing added sugar or other sweetening matter	20
	-Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:	
1806.2010	- - - Chocolate preparation	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
1806.2020	- - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	10
1806.2090	- - - Other	20
	-Other, in blocks, slabs or bars:	
1806.3100	- - Filled	20
1806.3200	- - Not filled	20
1806.9000	-Other	20

Chapter 19

Preparations of cereals, flour, starch or milk; pastry-cooks' products

Notes.

- 1.- This Chapter does not cover :
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.

- 2.- For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

- 3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

- 4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04. 01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
1901.1000	-Preparations for infant use, put up for retail sale	20
1901.2000	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	15
	-Other:	
1901.9010	- - - Malt extract	20
1901.9020	- - - Preparations other than in retail packing, not containing cocoa	20
1901.9090	- - - Other	20
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
	-Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	- - Containing eggs	20
	- - Other:	
1902.1910	- - - Macaroni raw	20
1902.1920	- - - Vermacelli	20
1902.1990	- - - Other	20
1902.2000	-Stuffed pasta, whether or not cooked or otherwise prepared	20
1902.3000	-Other pasta	20
1902.4000	-Couscous	20
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
1903.0010	- - - Sago	15
1903.0090	- - - Other	15
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	
	-Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1010	- - - Corn flakes	25
1904.1090	- - - Other	25
1904.2000	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25
1904.3000	-Bulgur wheat	25
1904.9000	-Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
1905.1000	-Crispbread	25
1905.2000	-Gingerbread and the like	25
	-Sweet biscuits; waffles and wafers:	
1905.3100	- - Sweet biscuits	25
1905.3200	- - Waffles and wafers	25
1905.4000	-Rusks, toasted bread and similar toasted products	25
1905.9000	-Other	25

Chapter 20

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

Notes.

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

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for

retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001.1000	-Cucumbers and gherkins	25
	-Other:	
2001.9010	- - - Pickles	25
2001.9090	- - - Other	25
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002.1000	-Tomatoes, whole or in pieces	25
	-Other:	
2002.9010	- - - Tomatoes paste	25
2002.9090	- - - Other	25
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003.1000	-Mushrooms of the genus <i>Agaricus</i>	25
2003.2000	-Truffles	25
2003.9000	-Other	25
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
2004.1000	-Potatoes	20
2004.9000	-Other vegetables and mixtures of vegetables	20
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
2005.1000	-Homogenised vegetables	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2005.2000	-Potatoes	25
2005.4000	-Peas (<i>Pisum sativum</i>)	25
	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005.5100	-- Beans, shelled	25
2005.5900	-- Other	25
2005.6000	-Asparagus	25
2005.7000	-Olives	25
2005.8000	-Sweet corn (<i>Zea mays var. saccharata</i>)	25
	-Other vegetables and mixtures of vegetables:	
2005.9100	-- Bamboo shoots	25
2005.9900	-- Other	25
2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	25
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
2007.1000	-Homogenised preparations	25
	-Other:	
2007.9100	-- Citrus fruit	25
2007.9900	-- Other	25
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
	-Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.1100	-- Ground-nuts	15
2008.1900	-- Other, including mixtures	15
2008.2000	-Pineapples	15
2008.3000	-Citrus fruit	15
2008.4000	-Pears	15
2008.5000	-Apricots	15
2008.6000	-Cherries	15
2008.7000	-Peaches, including nectarines	15
2008.8000	-Strawberries	15
	-Other, including mixtures other than those of subheading 2008.19:	
2008.9100	-- Palm hearts	15
2008.9200	-- Mixtures	20
2008.9900	-- Other	20
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
	-Orange juice:	
2009.1100	-- Frozen	25
2009.1200	-- Not frozen, of a Brix value not exceeding 20	25
2009.1900	-- Other	25
	- Grapefruit (including pomelo) juice :	
2009.2100	-- Of a Brix value not exceeding 20	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2009.2900	- - Other	25
	-Juice of any other single citrus fruit:	
2009.3100	- - Of a Brix value not exceeding 20	25
2009.3900	- - Other	25
	-Pineapple juice:	
2009.4100	- - Of a Brix value not exceeding 20	25
2009.4900	- - Other	25
2009.5000	-Tomato juice	25
	-Grape juice (including grape must):	
2009.6100	- - Of a Brix value not exceeding 30	25
2009.6900	- - Other	25
	-Apple juice:	
2009.7100	- - Of a Brix value not exceeding 20	25
2009.7900	- - Other	25
2009.8000	-Juice of any other single fruit or vegetable	25
2009.9000	-Mixtures of juices	25

Chapter 21

Miscellaneous edible preparations

Notes.

- 1.- This Chapter does not cover :
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.

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

- 3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables 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.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	- - Extracts, essences and concentrates:	
2101.1110	- - - Instant coffee in bulk	10
2101.1120	- - - Instant coffee in retail packs	10
2101.1190	- - - Other	10
2101.1200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10
2101.2000	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	10
2101.3000	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
2102.1000	-Active yeasts	15
2102.2000	-Inactive yeasts; other single-cell micro-organisms, dead	15
2102.3000	-Prepared baking powders	15
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
2103.1000	-Soya sauce	25
2103.2000	-Tomato ketchup and other tomato sauces	25
2103.3000	-Mustard flour and meal and prepared mustard	25
2103.9000	-Other	25
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	
2104.1000	-Soups and broths and preparations therefor	25
2104.2000	-Homogenised composite food preparations	25
2105.0000	Ice cream and other edible ice, whether or not containing cocoa	25
21.06	Food preparations not elsewhere specified or included.	
	-Protein concentrates and textured protein substances:	
2106.1010	- - - Protein hydrolysates	25
2106.1090	- - - Other	25
	-Other:	
2106.9010	- - - Concentrates for aerated beverage in all forms	25
2106.9020	- - - Syrups and squashes	25
2106.9030	- - - Flavouring powders for preparation of food	10
2106.9040	- - - Emulsifying agents for food and dairy products	25
2106.9050	- - - Preparations including tablets consisting of saccharin, lactose	25
2106.9060	- - - Sweet meats	25
2106.9090	- - - Other	25

Chapter 22

Beverages, spirits and vinegar

Notes.

- 1.- This Chapter does not cover :
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).

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

- 3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	-Mineral waters and aerated waters:	
2201.1010	- - - Mineral waters	25
2201.1020	- - - Aerated waters	25
2201.9000	-Other	25
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1010	- - - Aerated waters	25
2202.1090	- - - Other	25
2202.9000	-Other	25
2203.0000	Beer made from malt.	90
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2204.1000	-Sparkling wine	90
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.2100	- - In containers holding 2 l or less	90
2204.2900	- - Other	90
2204.3000	-Other grape must	90
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.1000	-In containers holding 2 l or less	90
2205.9000	-Other	90
2206.0000	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.	90
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.1000	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	90
2207.2000	-Ethyl alcohol and other spirits, denatured, of any strength	50
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	
2208.2000	-Spirits obtained by distilling grape wine or grape marc	90
2208.3000	-Whiskies	90
2208.4000	- Rum and other spirits obtained by distilling fermented sugar-cane products	90
2208.5000	-Gin and Geneva	90
2208.6000	-Vodka	90
2208.7000	-Liqueurs and cordials	90
2208.9000	-Other	90
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	25

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
2301.1000	-Flours, meals and pellets, of meat or meat offal; greaves	10
	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
2301.2010	- - - Shrimp meal	5
2301.2090	- - - Other	10
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
2302.1000	-Of maize (corn)	10
2302.3000	-Of wheat	10
2302.4000	-Of other cereals	10
2302.5000	-Of leguminous plants	10
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303.1000	-Residues of starch manufacture and similar residues	10
2303.2000	-Beet-pulp, bagasse and other waste of sugar manufacture	10
2303.3000	-Brewing or distilling dregs and waste	10
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.	10
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.	20
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
2306.1000	-Of cotton seeds	10
2306.2000	-Of linseed	10
2306.3000	-Of sunflower seeds	10
	-Of rape or colza seeds:	
2306.4100	- - Of low erucic acid rape or colza seeds	10
2306.4900	- - Other	10
2306.5000	-Of coconut or copra	10
2306.6000	-Of palm nuts or kernels	10
2306.9000	-Other	10
2307.0000	Wine lees; argol.	10
2308.0000	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.	10
23.09	Preparations of a kind used in animal feeding.	
2309.1000	-Dog or cat food, put up for retail sale	20
	-Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2309.9010	- - - Preparations for supplementing farm produced feed (feed supplement)	20
2309.9020	- - - Preparations for use in making the complete feeds or supplementary feeds	20
2309.9090	- - - Other	20

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
24.01	Unmanufactured tobacco; tobacco refuse.	
2401.1000	-Tobacco, not stemmed /striped	5
2401.2000	-Tobacco, partly or wholly stemmed/ stripped	5
2401.3000	-Tobacco refuse	5
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.1000	-Cigars, cheroots and cigarillos, containing tobacco	25
2402.2000	-Cigarettes containing tobacco	25
2402.9000	-Other	25
24.03	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	25
	-Other:	
2403.9100	- - "Homogenised" or "reconstituted" tobacco	25
	- - Other:	
2403.9910	- - - Tobacco for chewing	25
2403.9990	- - - Other	25

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the

impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

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

- 2.- This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).
- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
- 4.- Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	
2501.0010	- - - Table salt	20
2501.0020	- - - Rock salt	20
2501.0030	- - - Sea salt	20
2501.0090	- - - Other	20
2502.0000	Unroasted iron pyrites.	5
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5
25.04	Natural graphite.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2504.1000	-In powder or in flakes	5
2504.9000	-Other	5
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.	
2505.1000	-Silica sands and quartz sands	5
2505.9000	-Other	5
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
2506.1000	-Quartz	5
2506.2000	-Quartzite	5
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	0
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
2508.1000	-Bentonite	5
2508.3000	-Fire-clay	5
2508.4000	-Other clays	5
2508.5000	-Andalusite, kyanite and sillimanite	5
2508.6000	-Mullite	5
2508.7000	-Chamotte or dinas earths	5
2509.0000	Chalk.	5
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
2510.1000	-Unground	0
2510.2000	-Ground	5
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
2511.1000	-Natural barium sulphate (barytes)	5
2511.2000	-Natural barium carbonate (witherite)	5
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
2513.1000	- Pumice stone	5
	-Emery, natural corundum, natural garnet and other natural abrasives:	
2513.2010	- - - Emery	5
2513.2020	- - - Garnet natural	5
2513.2090	- - - Other	5
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.	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	-Marble and travertine:	
2515.1100	- - Crude or roughly trimmed	15
2515.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2515.2000	-Ecaussine and other calcareous monumental or building stone; alabaster	15
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	-Granite:	
2516.1100	- - Crude or roughly trimmed	15
2516.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2516.2000	- Sandstone	15
2516.9000	-Other monumental or building stone	15
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	
2517.1000	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5
2517.2000	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	15
2517.3000	-Tarred macadam	15
	-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
2517.4100	- - Of marble	15
2517.4900	- - Other	15
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	
2518.1000	-Dolomite, not calcined or sintered	5
2518.2000	-Calcined or sintered dolomite	5
2518.3000	-Dolomite ramming mix	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
2519.1000	-Natural magnesium carbonate (magnesite)	5
	-Other:	
2519.9010	- - - Magnesium oxide	5
2519.9090	- - - Other	5
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
	-Gypsum; anhydrite:	
2520.1010	- - - Gypsum	10
2520.1020	- - - Anhydrite	10
2520.2000	-Plasters	15
2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
2522.1000	-Quicklime	15
2522.2000	-Slaked lime	15
2522.3000	-Hydraulic lime	15
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
2523.1000	-Cement clinkers	0
	-Portland cement:	
2523.2100	- - White cement, whether or not artificially coloured	20
2523.2900	- - Other	0
2523.3000	-Aluminous cement	20
2523.9000	-Other hydraulic cements	20
25.24	Asbestos.	
2524.1000	- Crocidolite	20
2524.9000	- Other	20
25.25	Mica, including splittings; mica waste.	
2525.1000	-Crude mica and mica rifted into sheets or splittings	5
2525.2000	-Mica powder	5
2525.3000	-Mica waste	5
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
	-Not crushed, not powdered:	
2526.1010	- - - Talc	10
2526.1090	- - - Other	10
2526.2000	-Crushed or powdered	10
[25.27]		

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
25.28	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)	5
2528.9000	-Other	5
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
2529.1000	- Feldspar	5
	-Fluorspar:	
2529.2100	- - Containing by weight 97 % or less of calcium fluoride	5
2529.2200	- - Containing by weight more than 97 % of calcium fluoride	5
2529.3000	-Leucite; nepheline and nepheline syenite	5
25.30	Mineral substances not elsewhere specified or included.	
2530.1000	-Vermiculite, perlite and chlorites, unexpanded	5
2530.2000	-Kieserite, epsomite (natural magnesium sulphates)	5
	-Other:	
2530.9010	- - - Natural manganese dioxide	5
2530.9020	- - - Zirconium silicate	5
2530.9030	- - - Earth colours	10
2530.9090	- - - Other	10

Chapter 26

Ores, slag and ash

Notes.

- 1.- This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

- 2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes.

Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

- 3.- Heading 26.20 applies only to :
- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620. 60.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
26.01	Iron ores and concentrates, including roasted iron pyrites.	
	-Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100	- - Non-agglomerated	5
2601.1200	- - Agglomerated	5
2601.2000	-Roasted iron pyrites	5
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
2603.0000	Copper ores and concentrates.	5
2604.0000	Nickel ores and concentrates.	5
2605.0000	Cobalt ores and concentrates.	5
2606.0000	Aluminium ores and concentrates.	5
2607.0000	Lead ores and concentrates.	5
2608.0000	Zinc ores and concentrates.	5
2609.0000	Tin ores and concentrates.	5
2610.0000	Chromium ores and concentrates.	0
2611.0000	Tungsten ores and concentrates.	5
26.12	Uranium or thorium ores and concentrates.	
2612.1000	-Uranium ores and concentrates	5
2612.2000	-Thorium ores and concentrates	5
26.13	Molybdenum ores and concentrates.	
2613.1000	-Roasted	5
2613.9000	-Other	5
2614.0000	Titanium ores and concentrates.	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	
2615.1000	-Zirconium ores and concentrates	0
2615.9000	-Other	5
26.16	Precious metal ores and concentrates.	
2616.1000	-Silver ores and concentrates	5
2616.9000	-Other	5
26.17	Other ores and concentrates.	
2617.1000	-Antimony ores and concentrates	5
2617.9000	-Other	5
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	5
2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	5
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	
	-Containing mainly zinc:	
2620.1100	- - Hard zinc spelter	5
2620.1900	- - Other	5
	-Containing mainly lead:	
2620.2100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5
2620.2900	- - Other	5
2620.3000	-Containing mainly copper	5
2620.4000	-Containing mainly aluminium	5
2620.6000	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	5
	-Other:	
2620.9100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures.	5
2620.9900	- - Other	5
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
2621.1000	-Ash and residues from the incineration of municipal waste	20
2621.9000	-Other	20

Chapter 27

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

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

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707. 10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	-Coal, whether or not pulverised, but not agglomerated:	
2701.1100	- - Anthracite	5
2701.1200	- - Bituminous coal	0
2701.1900	- - Other coal	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5
27.02	Lignite, whether or not agglomerated, excluding jet.	
2702.1000	-Lignite, whether or not pulverised, but not agglomerated	5
2702.2000	-Agglomerated lignite	5
2703.0000	Peat (including peat litter), whether or not agglomerated.	5
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
2704.0010	- - - Coke of coal	0
2704.0020	- - - Coke of lignite or peat	5
2704.0090	- - - Other	5
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	
2706.0010	- - - Coal tar	10
2706.0090	- - - Other	10
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
2707.1000	-Benzol (benzene)	5
2707.2000	-Toluol (toluene)	5
2707.3000	-Xylol (xylenes)	5
2707.4000	-Naphthalene	5
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	20
	-Other:	
2707.9100	- - Creosote oils	10
	- - Other:	
2707.9910	- - - Carbon black oil (carbon black feedstock)	5
2707.9920	- - - Phenols	5
2707.9990	- - - Other	20
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.1000	-Pitch	5
2708.2000	-Pitch coke	5
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	0
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:	
	- - Light oils and preparations:	
2710.1110	- - - Motor spirit	0
2710.1120	- - - Aviation spirit	0
2710.1130	- - - Spirit type jet fuel	0
2710.1140	- - - White spirit	10
2710.1150	- - - Solvent oil (con-composite)	10
2710.1190	- - - Other	25
	- - Other:	
	- - - Kerosene, including kerosene type jet fuel:	
2710.1911	- - - -Kerosene	5
2710.1912	- - - -J.P.1	0
2710.1913	- - - -J.P.4	5
2710.1919	- - - -Other	5
	- - - Other medium oils and preparations:	
2710.1921	- - - -Light diesel oil	5
2710.1929	- - - -Other	5
	- - - Gas oils:	
2710.1931	- - - -High speed diesel oil	10
2710.1939	- - - -Other	10
	- - - Fuel oils:	
2710.1941	- - - -Furnace-oil	0
2710.1942	- - - -Petroleum top naptha	20
2710.1949	- - - -Other	25
	- - - Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200°F by Abel's Close Test:	
2710.1951	- - - -In packs not exceeding 10 litres	25
2710.1952	- - - -In packs exceeding 10 litres	25
2710.1953	- - - -In bulk (vessels, bouzers, lorries etc)	25
	- - - Other:	
2710.1991	- - - - Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre.	5
2710.1992	- - - -Mineral greases	20
2710.1993	- - - - Base oil for lubricating oils of subheadings 2710.1951& 2710.1952	20
2710.1994	- - - -Brake fluid	20
2710.1995	- - - -Liquid paraffin	15
2710.1996	- - - -White oil	5
2710.1997	- - - -Transformer oil	15
2710.1998	- - - -Spin finish oil	5
2710.1999	- - - -Other	20
	-Waste Oil:	
2710.9100	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2710.9900	-- Other	15
27.11	Petroleum gases and other gaseous hydrocarbons.	
	-Liquefied:	
2711.1100	-- Natural gas	0
2711.1200	-- Propane	0
2711.1300	-- Butanes	0
2711.1400	-- Ethylene, propylene, butylene and butadiene	0
	-- Other:	
2711.1910	--- L.P.G.	0
2711.1990	--- Other	5
	-In gaseous state:	
2711.2100	-- Natural gas	0
2711.2900	-- Other	5
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.1000	-Petroleum jelly	10
2712.2000	-Paraffin wax containing by weight less than 0.75 % of oil	10
	-Other:	
2712.9010	--- Slack wax	15
2712.9090	--- Other	15
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	-Petroleum coke:	
2713.1100	-- Not calcined	5
2713.1200	-- Calcined	0
2713.2000	-Petroleum bitumen	15
	-Other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713.9010	--- Carbon black oil (carbon black feed stock)	5
2713.9020	--- Residue carbon oil	25
2713.9090	--- Other	10
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
2714.1000	-Bituminous or oil shale and tar sands	15
2714.9000	-Other	15
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).	15
2716.0000	Electrical energy. (optional heading)	0

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

Chapter 28

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

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases

(heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diaminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

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

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

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

6.- Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

- 7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	I.CHEMICAL ELEMENTS	
28.01	Fluorine, chlorine, bromine and iodine.	
2801.1000	-Chlorine	10
2801.2000	-Iodine	10
2801.3000	-Fluorine; bromine	10
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.	
2802.0010	- - - Sublimed or precipitated	5
2802.0020	- - - Colloidal	5
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	
2803.0010	- - - Carbon black (rubber grade)	25
2803.0020	- - - Acetylene black	5
2803.0090	- - - Other	20
28.04	Hydrogen, rare gases and other non-metals.	
2804.1000	-Hydrogen	10
	-Rare gases:	
2804.2100	- - Argon	5
2804.2900	- - Other	5
2804.3000	-Nitrogen	5
2804.4000	-Oxygen	5
2804.5000	-Boron; tellurium	5
	-Silicon:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2804.6100	- - Containing by weight not less than 99.99 % of silicon	5
2804.6900	- - Other	5
2804.7000	-Phosphorus	5
2804.8000	-Arsenic	5
2804.9000	-Selenium	5
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.	
	-Alkali or alkaline-earth metals :	
2805.1100	- - Sodium	5
2805.1200	- - Calcium	5
2805.1900	- - Other	5
2805.3000	-Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	5
2805.4000	-Mercury	5
	II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.1000	-Hydrogen chloride (hydrochloric acid)	10
2806.2000	-Chlorosulphuric acid	10
2807.0000	Sulphuric acid; oleum.	10
28.08	Nitric acid; sulphonitric acids.	
2808.0010	- - - Nitric acid	5
2808.0090	- - - Sulphonitric acids	5
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.1000	-Diphosphorus pentaoxide	5
	-Phosphoric acid and polyphosphoric acids:	
2809.2010	- - - Phosphoric acid	5
2809.2090	- - - Other	5
28.10	Oxides of boron; boric acids.	
2810.0010	- - - Oxides of boron	10
2810.0020	- - - Boric acid	10
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	-Other inorganic acids:	
2811.1100	- - Hydrogen fluoride (hydrofluoride acid)	10
	- - Other:	
2811.1910	- - - Hydrogen cyanide	10
2811.1920	- - - Phosphorous acid hypo phosphoric acid	10
2811.1990	- - - Other	10
	-Other inorganic oxygen compounds of non-metals:	
2811.2100	- - Carbon dioxide	5
2811.2200	- - Silicon dioxide	5
	- - Other:	
2811.2910	- - - Sulphurous acid gas	5
2811.2990	- - - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12	Halides and halide oxides of non-metals.	
	-Chlorides and chloride oxides:	
2812.1010	- - - Carbonyl dichloride (phosgene)	10
2812.1020	- - - Phosphorus oxychloride; Phosphorus trichloride; Phosphoruspentachloride	10
2812.1030	- - - Sulphur monochloride; Sulphur dichloride	10
2812.1040	- - - Thionyl chloride	10
2812.1050	- - - Arsenic trichloride	10
2812.1090	- - - Other	10
2812.9000	-Other	10
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	
2813.1000	-Carbon disulphide	10
2813.9000	-Other	10
	IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14	Ammonia, anhydrous or in aqueous solution.	
2814.1000	-Anhydrous ammonia	5
2814.2000	-Ammonia in aqueous solution	5
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	-Sodium hydroxide (caustic soda):	
2815.1100	- - Solid	20
2815.1200	- - In aqueous solution (soda lye or liquid soda)	Rs.5000/MT
2815.2000	-Potassium hydroxide (caustic potash)	5
2815.3000	-Peroxides of sodium or potassium	5
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
	-Hydroxide and peroxide of magnesium:	
2816.1010	- - - Magnesium hydroxide	10
2816.1090	- - - Other	10
2816.4000	-Oxides, hydroxides and peroxides of strontium or barium	5
2817.0000	Zinc oxide; zinc peroxide.	5
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.1000	-Artificial corundum whether or not chemically defined	5
2818.2000	-Aluminium oxide, other than artificial corundum	5
2818.3000	-Aluminium hydroxide	0
28.19	Chromium oxides and hydroxides.	
2819.1000	-Chromium trioxide	5
	-Other:	
2819.9010	- - - Chromium oxide	5
2819.9020	- - - Chromium hydroxide	5
28.20	Manganese oxides.	
	-Manganese dioxide:	
2820.1010	- - - Electrolytic	5
2820.1090	- - - Other	5
2820.9000	-Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.	
	-Iron oxides and hydroxides:	
2821.1010	- - - Iron oxide	5
2821.1020	- - - Iron hydroxides	10
2821.2000	-Earth colours	10
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	5
28.23	Titanium oxides.	
2823.0010	- - - Titanium dioxides	5
2823.0090	- - - Other	5
28.24	Lead oxides; red lead and orange lead.	
2824.1000	-Lead monoxide (litharge, massicot)	5
2824.9000	-Other	5
28.25	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	5
2825.2000	-Lithium oxide and hydroxide	5
2825.3000	-Vanadium oxides and hydroxides	5
2825.4000	-Nickel oxides and hydroxides	5
2825.5000	-Copper oxides and hydroxides	5
2825.6000	-Germanium oxides and zirconium dioxide	5
2825.7000	-Molybdenum oxides and hydroxides	5
2825.8000	-Antimony oxides	5
2825.9000	-Other	5
	V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	-Fluorides:	
2826.1200	- - Of aluminium	5
2826.1900	- - Other	5
2826.3000	-Sodium hexafluoroaluminate (synthetic cryolite)	5
2826.9000	-Other	5
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.1000	-Ammonium chloride	5
2827.2000	-Calcium chloride	5
	-Other chlorides:	
2827.3100	- - Of magnesium	5
2827.3200	- - Of aluminium	5
2827.3500	- - Of nickel	5
2827.3900	- - Other	5
	-Chloride oxides and chloride hydroxides:	
2827.4100	- - Of copper	5
2827.4900	- - Other	5
	-Bromides and bromide oxides:	
2827.5100	- - Bromides of sodium or of potassium	5
2827.5900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2827.6000	-Iodides and iodide oxides	5
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	-Commercial calcium hypochlorite and other calcium hypochlorites:	
2828.1010	- - - Commercial calcium hypochlorite (bleaching powder)	5
2828.1090	- - - Other	5
2828.9000	-Other	5
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	-Chlorates:	
2829.1100	- - Of sodium	5
	- - Other:	
2829.1910	- - - Potassium chlorates	5
2829.1990	- - - Other	5
2829.9000	-Other	0
28.30	Sulphides; polysulphides, whether or not chemically defined.	
	-Sodium sulphides:	
2830.1010	- - - Sodium hydrogen sulphides	5
2830.1090	- - - Other	5
2830.9000	-Other	5
28.31	Dithionites and sulfoxylates.	
	-Of sodium:	
2831.1010	- - - Dithionites of sodium	5
2831.1090	- - - Other	5
	-Other:	
2831.9010	- - - Formaldehyde sulfoxylates	5
2831.9020	- - - Dithionites	5
2831.9090	- - - Other	5
28.32	Sulphites; thiosulphates.	
	-Sodium sulphites:	
2832.1010	- - - Sodium hydrogen sulphite	5
2832.1090	- - - Other	5
	-Other sulphites:	
2832.2010	- - - Ammonium sulphite	5
2832.2090	- - - Other	5
2832.3000	-Thiosulphates	5
28.33	Sulphates; alums; peroxosulphates (persulphates).	
	-Sodium sulphates:	
2833.1100	- - Disodium sulphates	15
2833.1900	- - Other	10
	-Other sulphates:	
2833.2100	- - Of magnesium	5
2833.2200	- - Of aluminium	5
2833.2400	- - Of nickel	5
2833.2500	- - Of copper	5
2833.2700	- - Of barium	5
	- - Other:	
2833.2910	- - - Sulphates of ferrous	5
2833.2920	- - - Sulphates of lead	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2833.2930	- - - Of chromium	15
2833.2940	- - - Of zinc	5
2833.2990	- - - Other	5
2833.3000	-Alums	5
2833.4000	-Peroxisulphates (persulphates)	5
28.34	Nitrites; nitrates.	
	-Nitrites:	
2834.1010	- - - Sodium nitrite	5
2834.1090	- - - Other	5
	-Nitrates:	
2834.2100	- - Of potassium	5
2834.2900	- - Other	5
28.35	Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.1000	-Phosphinates (hypophosphites) and phosphonates (phosphites)	5
	-Phosphates:	
	- - Of mono- or disodium:	
2835.2210	- - - Of mono sodium	5
2835.2290	- - - Other	5
2835.2400	- - Of potassium	5
2835.2500	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	5
2835.2600	- - Other phosphates of calcium	5
	- - Other:	
2835.2910	- - - Of aluminium	5
2835.2920	- - - Of sodium	5
2835.2930	- - - Of trisodium	5
2835.2990	- - - Other	5
	-Polyphosphates:	
2835.3100	- - Sodium triphosphate (sodium tripolyphosphate)	0
2835.3900	- - Other	10
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
2836.2000	-Disodium carbonate	10
2836.3000	-Sodium hydrogencarbonate (Sodium bicarbonate)	20
2836.4000	-Potassium carbonates	5
2836.5000	-Calcium carbonate	5
2836.6000	-Barium carbonate	5
	-Other:	
2836.9100	- - Lithium carbonates	5
2836.9200	- - Strontium carbonate	5
	- - Other:	
2836.9910	- - - Magnesium carbonate	5
2836.9920	- - - Carbonates of ammonium	5
2836.9930	- - - Bicarbonate of ammonium	10
2836.9990	- - - Other	5
28.37	Cyanides, cyanide oxides and complex cyanides.	
	-Cyanides and cyanide oxides:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2837.1100	- - Of sodium	10
2837.1900	- - Other	5
2837.2000	-Complex cyanides	5
[28.38]		
28.39	Silicates; commercial alkali metal silicates.	
	-Of sodium:	
2839.1100	- - Sodium metasilicates	5
	- - Other:	
2839.1910	- - - Sodium silicate	5
2839.1990	- - - Other	5
2839.9000	-Other	5
28.40	Borates; peroxoborates (perborates).	
	-Disodium tetraborate (refined borax):	
2840.1100	- - Anhydrous	5
2840.1900	- - Other	5
2840.2000	-Other borates	5
2840.3000	-Peroxoborates (perborates)	5
28.41	Salts of oxometallic or peroxometallic acids.	
2841.3000	-Sodium dichromate	5
	-Other chromates and dichromates; peroxochromates:	
2841.5010	- - - Sodium chromate	5
2841.5090	- - - Other	5
	-Manganites, manganates and permanganates:	
2841.6100	- - Potassium permanganate	5
2841.6900	- - Other	5
2841.7000	-Molybdates	5
2841.8000	-Tungstates (wolframates)	5
	-Other:	
2841.9010	- - - Sodium stannate	5
2841.9090	- - - Other	5
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.1000	-Double or complex silicates, including aluminosilicates whether or not chemically defined	5
	-Other:	
2842.9010	- - - Fulminates, cyanates and thiocyanates	5
2842.9090	- - - Other	5
	VI.-MISCELLANEOUS	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.1000	-Colloidal precious metals	5
	-Silver compounds:	
2843.2100	- - Silver nitrate	5
2843.2900	- - Other	5
2843.3000	-Gold compounds	5
2843.9000	-Other compounds; amalgams	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.1000	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5
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	5
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	5
2844.4000	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5
2844.5000	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.1000	-Heavy water (deuterium oxide)	5
2845.9000	-Other	5
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
2846.1000	-Cerium compounds	5
2846.9000	-Other	5
2847.0000	Hydrogen peroxide, whether or not solidified with urea.	5
2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5
28.49	Carbides, whether or not chemically defined.	
2849.1000	-Of calcium	15
2849.2000	-Of silicon	5
2849.9000	-Other	5
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5
[28.51]		
2852.0000	Compounds, inorganic or organic, of mercury, excluding amalgams.	5
2853.0000	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.	5

Chapter 29

Organic Chemicals

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
- (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (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 coloring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- 2.- This Chapter does not cover :
- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) Enzymes (heading 35.07);
 - (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 36.06);

- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

- 5.-
- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
 - (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
 - (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
 - (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or

nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

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

- 8.- For the purposes of heading 29.37 :
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

- 1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
- 2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Acyclic hydrocarbons.	
	-Saturated:	
2901.1010	- - - Butane, pentane and hexane	5
2901.1090	- - - Other	5
	-Unsaturated:	
2901.2100	- - Ethylene	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2901.2200	- - Propene (propylene)	5
2901.2300	- - Butene (butylene) and isomers thereof	5
2901.2400	- - Buta-1, 3-diene and isoprene	5
	- - Other:	
2901.2910	- - - Heptenes	5
2901.2990	- - - Other	5
29.02	Cyclic hydrocarbons.	
	-Cyclanes, cyclenes and cycloterpenes:	
2902.1100	- - Cyclohexane	5
	- - Other:	
2902.1910	- - - Cyclopentane	5
2902.1920	- - - Limonene(Dipentene)	10
2902.1990	- - - Other	5
2902.2000	-Benzene	5
2902.3000	-Toluene	5
	-Xylenes:	
2902.4100	- - <i>o</i> -Xylene	5
2902.4200	- - <i>m</i> -Xylene	5
2902.4300	- - <i>p</i> -Xylene	5
2902.4400	- - Mixed xylene isomers	5
2902.5000	-Styrene	5
2902.6000	-Ethylbenzene	5
2902.7000	-Cumene	5
	-Other:	
2902.9010	- - - Naphthalene	10
2902.9090	- - - Other	5
29.03	Halogenated derivatives of hydrocarbons.	
	-Saturated chlorinated derivatives of acyclic hydrocarbons:	
	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :	
2903.1110	- - - Chloromethane (methyl chloride)	5
2903.1190	- - - Other	5
2903.1200	- - Dichloromethane (methylene chloride)	5
2903.1300	- - Chloroform (trichloromethane)	5
2903.1400	- - Carbon tetrachloride	5
2903.1500	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5
	- - Other:	
2903.1910	- - - 1,1,1-Trichloroethane (methyl chloroform)	5
2903.1990	- - - Other	5
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100	- - Vinyl chloride (chloroethylene)	5
2903.2200	- - Trichloroethylene	5
2903.2300	- - Tetrachloroethylene (perchloroethylene)	5
2903.2900	- - Other	5
	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
2903.3100	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5
	- - Other:	
2903.3910	- - - Bromomethane (methyl bromide)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2903.3920	- - - Difluoromethane	5
2903.3930	- - - Tetrafluoroethane	5
2903.3940	- - - Ingredients for pesticides	5
2903.3950	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	5
2903.3990	- - - Other	5
	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.4100	- - Trichlorofluoromethane	5
2903.4200	- - Dichlorodifluoromethane	5
2903.4300	- - Trichlorotrifluoroethanes	5
2903.4400	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	5
	- - Other derivatives perhalogenated only with fluorine and chlorine:	
2903.4510	- - - Pentachlorofluoroethane; Pentachlorotrifluoropropanes; Pentachlorofluoromethane	5
2903.4520	- - - Chloroheptafluoropropanes Chloropentafluoroethane	5
2903.4530	- - - Tetrachlorodifluoroethanes; Tetrachlorotetrafluoropropanes	5
2903.4540	- - - Heptachlorofluoropropanes	5
2903.4550	- - - Hexachlorodifluoropropanes	5
2903.4560	- - - Trichloropentafluoropropanes	5
2903.4570	- - - Dichlorohexafluoropropanes	5
2903.4580	- - - Chlorotrifluoroethane	5
2903.4590	- - - Other	5
2903.4600	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5
2903.4700	- - Other perhalogenated derivatives	5
	- - Other:	
2903.4910	- - - Chlorodifluoromethane; Chlorotetrafluoroethanes; Chlorodifluoroethanes	5
2903.4920	- - - Dichlorotrifluoroethanes; Dichloropentafluoropropanes; Dichlorofluoro ethanes	5
2903.4990	- - - Other	5
	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.5100	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5
2903.5200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO).	5
2903.5900	- - Other	5
	-Halogenated derivatives of aromatic hydrocarbons:	
	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:	
2903.6110	- - - Chlorobenzene	5
2903.6120	- - - o-dichlorobenzene	5
2903.6130	- - - p-dichlorobenzene	5
2903.6200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane)	10
2903.6900	- - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	-Derivatives containing only sulpho groups, their salts and ethyl esters:	
2904.1010	- - - Benzene sulphonic acid	10
2904.1090	- - - Other	5
	-Derivatives containing only nitro or only nitroso groups:	
2904.2010	- - - Nitrobenzene (mirbane oil)	5
2904.2090	- - - Other	5
	-Other:	
2904.9010	- - - Trichloronitromethane (chloropicrin)	5
2904.9090	- - - Other	5
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Saturated monohydric alcohols:	
2905.1100	- - Methanol (methyl alcohol)	5
	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):	
2905.1210	- - - Propyl alcohol (1-propanol)	5
2905.1220	- - - Iso propyl alcohol (2-propanol)	5
2905.1300	- - Butan-1-ol (n-butyl alcohol)	5
2905.1400	- - Other butanols	5
2905.1600	- - Octanol (octyl alcohol) and isomers thereof	5
	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	
2905.1710	- - - Stearyl alcohol	5
2905.1720	- - - Cetyl alcohol	5
	- - Other:	
2905.1910	- - - Iso Nonyl Alcohol (INA)	5
2905.1920	- - - 3,3-dimethylbutan-2-ol (pinacolyl alcohol)	5
2905.1990	- - - Other	5
	-Unsaturated monohydric alcohols:	
2905.2200	- - Acyclic terpene alcohols	5
2905.2900	- - Other	5
	-Diols:	
2905.3100	- - Ethylene glycol (ethanediol) (MEG)	0
2905.3200	- - Propylene glycol (propane-1, 2-diol)	5
2905.3900	- - Other	5
	-Other polyhydric alcohols:	
2905.4100	- - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	5
2905.4200	- - Pentaerythritol	5
2905.4300	- - Mannitol	5
2905.4400	- - D-glucitol (sorbitol)	20
2905.4500	- - Glycerol	20
2905.4900	- - Other	20
	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2905.5100	- - Ethchlorvynol (INN)	5
2905.5900	- - Other	5
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Cyclanic, cyclenic or cycloterpenic:	
2906.1100	- - Menthol	5
2906.1200	- - Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	5
2906.1300	- - Sterols and inositols	5
	- - Other:	
2906.1910	- - - Terpeneols	5
2906.1990	- - - Other	5
	-Aromatic:	
2906.2100	- - Benzyl alcohol	5
	- - Other:	
2906.2910	- - - Ingredients for pesticides	5
2906.2990	- - - Other	5
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07	Phenols; phenol-alcohols.	
	-Monophenols:	
2907.1100	- - Phenol (hydroxybenzene) and its salts	5
2907.1200	- - Cresols and their salts	5
2907.1300	- - Octylphenol, nonylphenol and their isomers; salts thereof	5
2907.1500	- - Naphthols and their salts	5
2907.1900	- - Other	5
	-Polyphenols; phenol-alcohols:	
2907.2100	- - Resorcinol and its salts	5
2907.2200	- - Hydroquinone (quinol) and its salts	5
2907.2300	- - 4,4'-Isopropylidenediphenol (bisphenol A,diphenylolpropane) and its salts	5
2907.2900	- - Other	5
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
	- Derivatives containing only halogen substituents and their salts :	
2908.1100	- - Pentachlorophenol (ISO)	5
	- - Other:	
2908.1910	- - - 4-chloro, 3-methyl phenol, and chlorohydroquinone	5
2908.1990	- - - Other	5
	- Other :	
2908.9100	- - Dinoseb (ISO) and its salts	5
2908.9900	- - Other	5
	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	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.1100	- - Diethyl ether	5
	- - Other:	
2909.1910	- - - Methyl tertiary butyle ether (MTBE)	0
2909.1990	- - - Other	5
2909.2000	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.3000	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100	- - 2,2'- Oxydiethanol (diethylene glycol, digol)	5
2909.4300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5
	- - Other monoalkylethers of ethylene glycol or of diethylene glycol:	
2909.4410	- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	5
2909.4490	- - - Other	5
	- - Other:	
2909.4910	- - - Ingredients for pesticides	5
2909.4990	- - - Other	5
2909.5000	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.6000	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
29.10	Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.1000	-Oxirane (ethylene oxide)	5
2910.2000	-Methyloxirane (propylene oxide)	5
2910.3000	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	5
2910.4000	- Dieldrin (ISO, INN)	5
2910.9000	-Other	5
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5
	V.- ALDEHYDE-FUNCTION COMPOUNDS	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	-Acyclic aldehydes without other oxygen function:	
2912.1100	- - Methanal (formaldehyde)	5
2912.1200	- - Ethanal (acetaldehyde)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2912.1900	- - Other	5
	-Cyclic aldehydes without other oxygen function:	
2912.2100	- - Benzaldehyde	5
2912.2900	- - Other	5
2912.3000	-Aldehyde-alcohols	5
	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.4100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5
2912.4200	- - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	5
2912.4900	- - Other	5
2912.5000	-Cyclic polymers of aldehydes	5
2912.6000	-Paraformaldehyde	5
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Acyclic ketones without other oxygen function:	
2914.1100	- - Acetone	15
2914.1200	- - Butanone (methyl ethyl ketone)	5
2914.1300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5
2914.1900	- - Other	5
	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.2100	- - Camphor	5
2914.2200	- - Cyclohexanone and methylcyclohexanones	5
2914.2300	- - Ionones and methylionones	5
	- - Other:	
2914.2910	- - - Isophorone	5
2914.2990	- - - Other	5
	-Aromatic ketones without other oxygen function:	
2914.3100	- - Phenylacetone (phenylpropan-2-one)	5
2914.3900	- - Other	5
2914.4000	-Ketone-alcohols and ketone-aldehydes	5
2914.5000	-Ketone-phenols and ketones with other oxygen function	5
	-Quinones:	
2914.6100	- - Anthraquinone	5
2914.6900	- - Other	5
2914.7000	-Halogenated, sulphonated, nitrated or nitrosated derivatives	5
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Formic acid, its salts and esters:	
2915.1100	- - Formic acid	25
	- - Salts of formic acid:	
2915.1210	- - - Sodium formate	5
2915.1290	- - - Other	5
2915.1300	- - Esters of formic acid	5
	-Acetic acid and its salts; acetic anhydride:	
2915.2100	- - Acetic acid	25
2915.2400	- - Acetic anhydride	10
	- - Other:	
2915.2910	- - - Calcium acetate	5
2915.2920	- - - Lead acetate	5
2915.2930	- - - Sodium acetate	5
2915.2940	- - - Cobalt acetates	5
2915.2990	- - - Other	5
	-Esters of acetic acid:	
2915.3100	- - Ethyl acetate	25
2915.3200	- - Vinyl acetate	5
2915.3300	- - <i>n</i> -Butyl acetate	25
2915.3600	- - Dinoseb (ISO) acetate	5
	- - Other:	
2915.3910	- - - Benzyl acetate	5
2915.3920	- - - Amyl acetate	5
2915.3990	- - - Other	5
2915.4000	-Mono-, di- or trichloroacetic acids, their salts and esters	5
2915.5000	-Propionic acid, its salts and esters	5
	-Butanoic acids, pentanoic acids, their salts and esters:	
2915.6010	- - - Butyric acid	5
2915.6020	- - - Salts and ester of butyric acid	5
2915.6030	- - - Salt and ester of valeric acid	5
2915.6090	- - - Other	5
	-Palmitic acid, stearic acid, their salts and esters:	
2915.7010	- - - Stearic acid	20
2915.7090	- - - Other	10
2915.9000	-Other	5
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	- - Acrylic acid and its salts	5
2916.1200	- - Esters of acrylic acid	5
2916.1300	- - Methacrylic acid and its salts	5
2916.1400	- - Esters of methacrylic acid	0
	- - Oleic, linoleic or linolenic acids, their salts and esters:	
2916.1510	- - - Oleic acid	5
2916.1520	- - - Salts and derivatives of oleic acid	5
2916.1590	- - - Other	5
	- - Other:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2916.1910	- - - Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)	0
2916.1990	- - - Other	5
2916.2000	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Benzoic acid, its salts and esters:	
2916.3110	- - - Benzoic acid	5
2916.3120	- - - Sodium benzoate	5
2916.3190	- - - Other	5
2916.3200	- - Benzoyl peroxide and benzoyl chloride	5
2916.3400	- - Phenylacetic acid and its salts	5
2916.3500	- - Esters of phenylacetic acid	5
2916.3600	- - Binapacryl (ISO)	10
	- - Other:	
2916.3910	- - - Ibuprofen	20
2916.3920	- - - Ingredients for pesticides	5
2916.3990	- - - Other	10
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Oxalic acid, its salts and esters:	
2917.1110	- - - Oxalic acid	10
2917.1190	- - - Other	5
2917.1200	- - Adipic acid, its salts and esters	5
2917.1300	- - Azelaic acid, sebacic acid, their salts and esters	5
2917.1400	- - Maleic anhydride	10
2917.1900	- - Other	5
2917.2000	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3200	- - Dioctyl orthophthalates	20
2917.3300	- - Dinonyl or didecyl orthophthalates	15
	- - Other esters of orthophthalic acid:	
2917.3410	- - - Dibutyl orthophthalates	10
2917.3490	- - - Other	10
2917.3500	- - Phthalic anhydride	15
	- - Terephthalic acid and its salts:	
2917.3610	- - - Pure terephthalic acid (PTA)	15
2917.3690	- - - Other	5
2917.3700	- - Dimethyl terephthalate (DMT)	5
	- - Other:	
2917.3910	- - - Iso phthalic acid	5
2917.3990	- - - Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Lactic acid, its salts and esters:	
2918.1110	- - - Lactic acid	5
2918.1190	- - - Other	5
2918.1200	- - Tartaric acid	5
2918.1300	- - Salts and esters of tartaric acid	5
2918.1400	- - Citric acid	10
	- - Salts and esters of citric acid:	
2918.1510	- - - Sodium citrate	5
2918.1590	- - - Other	5
2918.1600	- - Gluconic acid, its salts and esters	5
2918.1800	- - Chlorobenzilate (ISO)	5
	- - Other:	
2918.1910	- - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5
2918.1990	- - - Other	5
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Salicylic acid and its salts:	
2918.2110	- - - Salicylic acid	5
2918.2120	- - - Sodium salicylate	5
2918.2130	- - - Methyl salicylate	5
2918.2190	- - - Other	5
	- - O-Acetylsalicylic acid, its salts and esters:	
2918.2210	- - - Aspirin	25
2918.2290	- - - Other	10
2918.2300	- - Other esters of salicylic acid and their salts	5
2918.2900	- - Other	10
2918.3000	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
	- Other :	
2918.9100	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5
	- - Other:	
2918.9910	- - - Ingredients for pesticides	5
2918.9990	- - - Other	5
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2919.1000	- Tris(2,3-dibromopropyl) phosphate	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- Other:	
2919.9010	- - - Ingredients for pesticides	5
2919.9090	- - - Other	5
29.20	Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
2920.1100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5
2920.1900	- - Other	5
	-Other:	
2920.9010	- - - Sulphonic esters and derivatives	5
2920.9020	- - - Ingredients for pesticides	5
2920.9030	- - - Diethyl phosphite; Dimethyl phosphite; Trimethyl phosphite; Triethyl phosphite	5
2920.9090	- - - Other	5
	IX.-NITROGEN-FUNCTION COMPOUNDS	
29.21	Amine-function compounds.	
	-Acyclic monoamines and their derivatives; salts thereof:	
2921.1100	- - Methylamine, di- or trimethylamine and their salts	5
	- - Other:	
2921.1910	- - - Paraxylidine sulfamic acid	5
2921.1920	- - - Bis(2-chloroethyl) ethylamine	5
2921.1930	- - - Chlormethine (INN) (bis(2-chloroethyl)methylamine)	5
2921.1940	- - - Trichlormethine (INN) (tris(2-chloroethyl)amine)	5
2921.1950	- - - N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines and their protonated salts	5
2921.1990	- - - Other	5
	-Acyclic polyamines and their derivatives; salts thereof:	
2921.2100	- - Ethylenediamine and its salts	5
2921.2200	- - Hexamethylenediamine and its salts	5
	- - Other:	
2921.2910	- - - Aceto Acetic ortho anisidine	5
2921.2920	- - - Di amino stilbene	5
2921.2990	- - - Other	5
2921.3000	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5
	-Aromatic monoamines and their derivatives; salts thereof:	
	- - Aniline and its salts:	
2921.4110	- - - Aniline	5
2921.4190	- - - Other	5
2921.4200	- - Aniline derivatives and their salts	5
	- - Toluidines and their derivatives; salts thereof:	
2921.4310	- - - Ingredients for pesticides	5
2921.4390	- - - Other	5
2921.4400	- - Diphenylamine and its derivatives; salts thereof	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof:	
2921.4510	- - - Sodium naphthionate	5
2921.4590	- - - Other	5
2921.4600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5
2921.4900	- - Other	5
	-Aromatic polyamines and their derivatives; salts thereof:	
	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:	
2921.5110	- - - Ingredients for pesticides	5
2921.5190	- - - Other	5
2921.5900	- - Other	5
29.22	Oxygen-function amino-compounds.	
	-Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.1100	- - Monoethanolamine and its salts	5
2922.1200	- - Diethanolamine and its salts	5
	- - Triethanolamine and its salts:	
2922.1310	- - - Triethanolamine	5
2922.1390	- - - Other	5
2922.1400	- - Dextropropoxyphene (INN) and its salts	5
	- - Other:	
	- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols and their protonated salts:	
2922.1911	- - - - N,N-Dimethyl-2-aminoethanol and its protonated salts	5
2922.1912	- - - - N,N-Diethyl-2-aminoethanol and its protonated salts	5
2922.1919	- - - - Other	5
2922.1920	- - - Ethyldiethanolamine	5
2922.1930	- - - Methyl-diethanolamine	5
2922.1990	- - - Other	5
	-Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.2100	- - Aminohydroxynaphthalenesulphonic acids and their salts	5
2922.2900	- - Other	5
	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :	
2922.3100	- - Amfepamone (INN), methadone (INN) and normethadone (INN); salts thereof	5
2922.3900	- - Other	5
	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2922.4100	- - Lysine and its esters, salts thereof	5
	- - Glutamic acid and its salts:	
2922.4210	- - - Monosodium glutamate	5
2922.4290	- - - Other	5
2922.4300	- - Anthranilic acid and its salt	5
2922.4400	- - Tilidine (INN) and its salts	5
	- - Other:	
2922.4910	- - - Alanine	5
2922.4990	- - - Other	5
2922.5000	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.1000	-Choline and its salts	5
2923.2000	-Lecithins and other phosphoaminolipids	5
	-Other:	
2923.9010	- - - Betain	5
2923.9090	- - - Other	5
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.1100	- - Meprobamate (INN)	5
2924.1200	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5
	- - Other:	
2924.1910	- - - Acetamide	5
2924.1920	- - - Acrylamido methyl propane sulphonic acid (AMPS)	0
2924.1990	- - - Other	5
	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100	- - Ureines and their derivatives; salts thereof	5
2924.2300	- - 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	5
2924.2400	- - Ethinamate (INN)	5
	- - Other:	
2924.2910	- - - Paracetamol	25
2924.2920	- - - Aceto acet ortho toluidine	5
2924.2930	- - - Ingredients for pesticides	5
2924.2940	- - - Phenacetin (Aceto-phenetidin)	5
2924.2990	- - - Other	5
29.25	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.	
	-Imides and their derivatives; salts thereof:	
2925.1100	- - Saccharin and its salts	5
2925.1200	- - Glutethimide (INN)	5
2925.1900	- - Other	5
	- Imines and their derivatives; salts thereof :	
2925.2100	- - Chlordimeform (ISO)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-- Other:	
2925.2910	--- Diphenyl-guanidine	5
2925.2990	--- Other	5
29.26	Nitrile-function compounds.	
2926.1000	-Acrylonitrile	0
2926.2000	-1-Cyanoguanidine (dicyandiamide)	5
2926.3000	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2- dimethylamino- 4,4-diphenylbutane)	5
	-Other:	
2926.9010	--- Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	5
2926.9020	--- (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	5
2926.9030	--- Cyano, 3-phenonyl benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	5
2926.9040	--- N-methylpyrrolidone	5
2926.9050	--- Ingredients for pesticides	5
2926.9090	--- Other	5
29.27	Diazo-, azo- or azoxy-compounds.	
2927.0010	--- Benzene-diazonium chloride	5
2927.0020	--- Azobenzene and azotoluenes	5
2927.0030	--- Azoxybenzene, azoxybenzoic acid and azoxytoluidine	5
2927.0040	--- Diazoamino-benzene	5
2927.0090	--- Other	5
29.28	Organic derivatives of hydrazine or of hydroxylamine.	
2928.0010	--- Phenyl-hydrazine	5
2928.0020	--- Benzyl-phenyl-hydrazine	5
2928.0090	--- Other	5
29.29	Compounds with other nitrogen function.	
2929.1000	-Isocyanates	5
	-Other:	
2929.9010	--- Isocyanides	5
2929.9020	--- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	10
2929.9030	--- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	10
2929.9090	--- Other	10
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLICCOMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30	Organo-sulphur compounds.	
	-Thiocarbamates and dithiocarbamates:	
2930.2010	--- 2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourropane	5
2930.2020	--- S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	5
2930.2030	--- Other Ingredients for pesticides	5
2930.2090	--- Other	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2930.3000	-Thiuram mono-, di- or tetrasulphides	5
2930.4000	-Methionine	5
2930.5000	- Captafol (ISO) and methamidophos (ISO)	5
	-Other:	
2930.9010	- - - 2- N,N-dimethylamino 1,3 disodium thiosulphate propane	5
2930.9020	- - - O,S-dimethyl phosphoramidothioate	5
2930.9030	- - - Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	5
2930.9040	- - - O-O diethyl O-(3,5,6 trichloro pyridinyl) Phosphorothioate	5
2930.9050	- - - O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	5
2930.9060	- - - O,O duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	5
2930.9070	- - - Ingredients for pesticides	5
	- - - Other:	
2930.9091	- - - - [S-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl) amino)ethyl] hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (<C10, including cycloalkyl)esters, alkylated or protonated salts thereof	5
2930.9092	- - - - 2-Chloroethylchloromethylsulphide; Bis(2-chloroethyl) sulphide; Bis(2-chloroethylthio)methane; 1,2-Bis(2-chloroethylthio) ethane; 1,3-Bis(2-chloroethylthio)-n-propane; 1,4-Bis(2-chloroethylthio)-n-butane; 1,5-Bis(2-chloroethylthio)-n-pentane; Bis(2-chl	5
2930.9093	- - - - O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated salts; N,N-Dialkyl (methyl, ethyl,n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts; Thiodiglycol(INN)(bis(2-hydroxyethyl)sulphide; O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	5
2930.9094	- - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	5
2930.9099	- - - - Other	5
29.31	Other organo-inorganic compounds.	
2931.0010	- - - Ingredients for pesticides	5
2931.0020	- - - O-Alkyl(<C10, including cycloalkyl) alkyl (methyl, ethyl, n-propoyl or isopropyl) phosphonofluorodates; O-Alkyl(< C10, including cycloalkyl) N,N-diakyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates; 2-Chlorovinylchloroarsine; Bis(2-chlorovinyl) chloroarsine; Tris(2-chlorovinyl)arsine;Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	5
2931.0030	- - - [O-2-(dialkyl (methyl,ethyl,n-propyl or isopropyl) amino) ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; alkylated or protonated salts thereof; O-Isopropyl methylphosphonochloridate; O-Pinacolyl methylphosphonochloridates	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2931.0040	- - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	5
2931.0090	- - - Other	5
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	
	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	- - Tetrahydrofuran	5
2932.1200	- - 2-Furaldehyde (furfuraldehyde)	5
2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5
2932.1900	- - Other	5
	-Lactones:	
2932.2100	- - Coumarin, methylcoumarins and ethylcoumarins	5
	- - Other lactones:	
2932.2910	- - - 4,5,6,7- tetrachlorophthalide	5
2932.2920	- - - Ingredients for pesticides	5
2932.2930	- - - Isoascorbic acid	5
2932.2990	- - - Other	5
	-Other:	
2932.9100	- - Isosafrole	5
2932.9200	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	5
2932.9300	- - Piperonal	5
2932.9400	- - Safrole	5
2932.9500	- - Tetrahydrocannabinols (all isomers)	5
	- - Other:	
2932.9910	- - - 2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	5
2932.9990	- - - Other	5
29.33	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	5
2933.1900	- - Other	5
	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2100	- - Hydantoin and its derivatives	5
2933.2900	- - Other	5
	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	- - Pyridine and its salts	5
2933.3200	- - Piperidine and its salts	5
2933.3300	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5
	- - Other:	
2933.3910	- - - Chloro-phenir-amine and isoniazid	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2933.3920	- - - Pyrazinamide	20
2933.3930	- - - Ingredients for pesticides	5
2933.3940	- - - 3-Quinuclidinyl benzilate	5
2933.3950	- - - Quniuclidine-3-ol	5
2933.3990	- - - Other	10
	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.4100	- - Levorphanol (INN) and its salts	5
	- - Other:	
2933.4910	- - - Amodiaquine	5
2933.4920	- - - Quinoline	5
2933.4930	- - - Chloroquine sulphate	5
2933.4940	- - - Chloroquine phosphate	5
2933.4990	- - - Other	5
	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.5200	- - Malonylurea (barbituric acid) and its salts	5
2933.5300	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	5
2933.5400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5
2933.5500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5
	- - Other:	
2933.5910	- - - 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate	5
2933.5920	- - - 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyl) thiourea	5
2933.5930	- - - Ciprofloxacin	20
2933.5940	- - - Norfloxacin	20
2933.5950	- - - Ingredients for pesticides	5
2933.5990	- - - Other	10
	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	- - Melamine	5
	- - Other:	
2933.6910	- - - Pyrimethanin	5
2933.6920	- - - Isoniazid	5
2933.6930	- - - Cyanuric chloride	5
2933.6940	- - - Ingredients for pesticides	5
2933.6990	- - - Other	5
	-Lactams:	
2933.7100	- - 6-Hexanelactam (epsilon-caprolactam)	5
2933.7200	- - Clobazam (INN) and methyprylon(INN)	5
	- - Other lactams:	
2933.7910	- - - Isatin (lactam of itic acid)	5
2933.7920	- - - 1-Vinyl-2-pyrrol-idone	5
2933.7990	- - - Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
2933.9100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	10
	- - Other:	
2933.9910	- - - Ingredients for pesticides	5
2933.9990	- - - Other	10
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	
2934.1010	- - - Ingredients for pesticides	5
2934.1090	- - - Other	10
2934.2000	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5
2934.3000	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5
	-Other:	
2934.9100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5
	- - Other:	
2934.9910	- - - Furazolidone	25
2934.9920	- - - Ingredients for pesticides	5
2934.9990	- - - Other	5
29.35	Sulphonamides.	
2935.0010	- - - o-Toluene-sulphonamide	5
2935.0020	- - - p-Amino-benzene sulphonamide	5
2935.0030	- - - Sulpha-diazine (INN)	5
2935.0040	- - - Sulphamethexazole	25
2935.0050	- - - Sulpha-thiazolodiazine	25
2935.0060	- - - Sulphanilamide	25
2935.0090	- - - Other	10
	XI- PRO-VITAMINS, VITAMINS AND HORMONES	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
	-Vitamins and their derivatives, unmixed:	
2936.2100	- - Vitamins A and their derivatives	5
2936.2200	- - Vitamin B ₁ and its derivatives	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2936.2300	- - Vitamin B ₂ and its derivatives	5
2936.2400	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	5
2936.2500	- - Vitamin B ₆ and its derivatives	5
2936.2600	- - Vitamin B ₁₂ and its derivatives	5
2936.2700	- - Vitamin C and its derivatives	5
2936.2800	- - Vitamin E and its derivatives	5
2936.2900	- - Other vitamins and their derivatives	5
2936.9000	-Other, including natural concentrates	5
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.1100	- - Somatotropin, its derivatives and structural analogues	5
2937.1200	- - Insulin and its salts	5
2937.1900	- - Other	5
	-Steroidal hormones, their derivatives and structural analogues :	
2937.2100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5
2937.2200	- - Halogenated derivatives of corticosteroidal hormones	5
2937.2300	- - Oestrogens and progestogens	5
2937.2900	- - Other	5
	-Catecholamine hormones, their derivatives and structural analogues:	
2937.3100	- - Epinephrine	5
2937.3900	- - Other	5
2937.4000	-Amino- acid derivatives	5
2937.5000	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5
2937.9000	-Other	5
	XII.GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2938.1000	-Rutoside (rutin) and its derivatives	5
	-Other:	
2938.9010	- - - Ingredients for pesticides	5
2938.9090	- - - Other	5
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	-Alkaloids of opium and their derivatives; salts thereof:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2939.1100	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5
2939.1900	- - Other	5
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.2010	- - - Quinine sulphate	5
2939.2090	- - - Other	5
2939.3000	-Caffeine and its salts	5
	-Ephedrine and its salts:	
2939.4100	- - Ephedrine and its salts	25
2939.4200	- - Pseudoephedrine (INN) and its salts	25
2939.4300	- - Cathine (INN) and its salts	20
2939.4900	- - Other	20
	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.5100	- - Fenetylline (INN) and its salts	5
2939.5900	- - Other	5
	-Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.6100	- - Ergometrine (INN) and its salts	5
2939.6200	- - Ergotamine (INN) and its salts	5
2939.6300	- - Lysergic acid and its salts	5
2939.6900	- - Other	10
	-Other:	
2939.9100	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5
	- - Other:	
2939.9910	- - - Ingredients for pesticides	5
2939.9990	- - - Other	10
	XIII.-OTHER ORGANIC COMPOUNDS	
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29. 37, 29. 38 or 29.39.	10
29.41	Antibiotics.	
2941.1000	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	25
2941.2000	-Streptomycins and their derivatives; salts thereof	5
2941.3000	-Tetracyclines and their derivatives; salts thereof	10
2941.4000	-Chloramphenicol and its derivatives salts thereof	10
2941.5000	-Erythromycin and its derivatives; salts thereof	10
	-Other:	
2941.9010	- - - Cephalexin	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
2941.9020	- - - Gramicid trycidine	5
2941.9030	- - - Thricin	5
2941.9040	- - - Cephradine oral	20
2941.9050	- - - Ingredients for pesticides	5
2941.9060	- - - Cefixime in bulk	15
2941.9090	- - - Other	10
2942.0000	Other organic compounds.	5

Chapter 30

Pharmaceutical products

Notes.

- 1.- This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

- 2.- For the purposes of heading 30.02, 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 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29. 37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
3001.2000	-Extracts of glands or other organs or of their secretion	5
3001.9000	-Other	5
30.02	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.	
3002.1000	-Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	10
	-Vaccines for human medicine:	
3002.2010	- - - Tetanus toxide	5
3002.2020	- - - For prevention of hepatitis-B	5
3002.2090	- - - Other	10
3002.3000	-Vaccines for veterinary medicine	10
	-Other:	
3002.9010	- - - Human blood	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3002.9020	- - - Animal blood	5
3002.9030	- - - Saxitoxin	10
3002.9040	- - - Ricin	10
3002.9090	- - - Other	10
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
3003.1000	-Containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10
3003.2000	-Containing other antibiotics	10
	-Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.3100	- - Containing insulin	10
3003.3900	- - Other	10
3003.4000	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	10
	-Other:	
3003.9010	- - - Unani, ayurvedic and other oriental type medicine	10
3003.9020	- - - Homeopathic medicines	10
3003.9090	- - - Other	10
30.04	Medicaments (excluding goods of heading 30. 02, 30. 05 or 30. 06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	-Containing pencillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004.1010	- - - Ampicillin, Amoxcillin and Cloxacillin capsules/ syrup	25
3004.1090	- - - Other	10
3004.2000	-Containing other antibiotics	10
	-Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3004.3100	- - Containing insulin	10
3004.3200	- - Containing corticosteroid hormones, their derivatives or structural analogues	10
3004.3900	- - Other	10
3004.4000	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	10
	-Other medicaments containing vitamins or other products of heading 29.36:	
3004.5010	- - - Cod liver oil	5
3004.5090	- - - Other	10
	-Other:	
3004.9010	- - - Unani ayurvedic and other oriental type medicine	10
3004.9020	- - - Homeopathic medicines	10
3004.9030	- - - Dextrose and saline infusion solution, with infusion set	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3004.9040	- - - Dextrose and saline infusion solution, without saline infusion set	20
3004.9050	- - - Eye drops	20
3004.9060	- - - Ointments, medicinal	20
3004.9070	- - - Aspirin, medicinal	10
3004.9080	- - - Sulpha drugs	10
	- - - Other:	
3004.9091	- - - - Cough syrups medicinal	10
3004.9092	- - - - Paracetamol	10
3004.9099	- - - - Other	10
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
	-Adhesive dressings and other articles having an adhesive layer:	
3005.1010	- - - Surgical tape in jumbo rolls	20
3005.1090	- - - Other	25
	-Other:	
3005.9010	- - - Acrynol pad	10
3005.9090	- - - Other	25
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	
	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.1010	- - - Vascular grafts	5
3006.1090	- - - Other	10
3006.2000	-Blood-grouping reagents	20
3006.3000	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10
3006.4000	-Dental cements and other dental fillings; bone reconstruction cements	10
3006.5000	-First-aid boxes and kits	20
3006.6000	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	5
3006.7000	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	20
	- Other :	
3006.9100	- - Appliances identifiable for ostomy use	20
3006.9200	- - Waste pharmaceuticals	20

Chapter 31

Fertilizers

Notes.

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

- 2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

- 3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
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.	5
31.02	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 sulphates	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
	-Sodium nitrate:	
3102.5010	--- Crude	0
3102.5090	--- Other	0
3102.6000	-Double salts and mixtures of calcium nitrate and ammonium nitrate	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
31.03	Mineral or chemical fertilisers, phosphatic.	
3103.1000	-Superphosphates	0
3103.9000	-Other	0
31.04	Mineral or chemical fertilisers, potassic.	
3104.2000	-Potassium chloride	0
3104.3000	-Potassium sulphate	0
3104.9000	-Other	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 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 dihydrogen-orthophosphate (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 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the

manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

- 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
- 5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.1000	-Quebracho extract	5
3201.2000	-Wattle extract	0
	-Other:	
3201.9010	- - - Acacia catechu (cutch)	5
3201.9020	- - - Oak or chestnut extract	5
3201.9030	- - - Gambier	5
3201.9090	- - - Other	5
32.02	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	5
	-Other:	
3202.9010	- - - Tanning substances, tanning preparations based on chromium sulphate	20
3202.9090	- - - Other	10
32.03	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.	
3203.0010	- - - Obtained from acacia catechu (black cutch)	15
3203.0090	- - - Other	15
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3204.1100	-- Disperse dyes and preparations based thereon	15
3204.1200	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1300	-- Basic dyes and preparations based thereon	0
3204.1400	-- Direct dyes and preparations based thereon	15
	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204.1510	--- Indigo blue	0
3204.1590	--- Other	5
3204.1600	-- Reactive dyes and preparations based thereon	15
3204.1700	-- Pigments and preparations based thereon	15
	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:	
3204.1910	--- Dyes, Sulphur	5
3204.1990	--- Dyes, synthetic	5
3204.2000	-Synthetic organic products of a kind used as fluorescent brightening agents	20
3204.9000	-Other	20
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	-Pigments and preparations based on titanium dioxide:	
3206.1100	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	5
3206.1900	-- Other	15
	-Pigments and preparations based on chromium compounds:	
3206.2010	--- Chrome yellow	15
3206.2090	--- Other	15
	-Other colouring matter and other preparations:	
3206.4100	- - Ultramarine and preparations based thereon	15
	- - Lithopone and other pigments and preparations based on zinc sulphide:	
3206.4210	--- Lithopone	15
3206.4290	--- Other	15
	- - Other:	
3206.4910	--- Master batches (coloured)	15
3206.4920	- - - Pigments and preparations based on cadmium compounds	15
3206.4930	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15
3206.4990	--- Other	5
	-Inorganic products of a kind used as luminophores:	
3206.5010	--- Fluorescent powder	5
3206.5090	--- Inorganic products of a kind used as luminophores	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207.1010	- - - Opacifiers	5
3207.1020	- - - Ceramic Colours	0
3207.1090	- - - Other	10
3207.2000	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10
3207.3000	-Liquid lustres and similar preparations	10
	-Glass frit and other glass, in the form of powder, granules or flakes:	
3207.4010	- - - Glass frit	0
3207.4090	- - - Other	0
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
	-Based on polyesters:	
3208.1010	- - - Based on polyamides	10
3208.1020	- - - Varnishes	20
3208.1090	- - - Other	20
	-Based on acrylic or vinyl polymers:	
3208.2010	- - - Varnishes	20
3208.2090	- - - Other	20
	-Other:	
3208.9010	- - - Varnishes	20
3208.9090	- - - Other	20
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	-Based on acrylic or vinyl polymers:	
3209.1010	- - - Varnishes	20
3209.1090	- - - Other	25
	-Other:	
3209.9010	- - - Lacquered blue, golden and silver	5
3209.9090	- - - Other	20
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
3210.0010	- - - Distempers	20
3210.0020	- - - Prepared water pigments of a kind used for finishing leather	20
3210.0090	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
32.11	Prepared driers.	
3211.0010	- - - For leather	10
3211.0090	- - - Other	20
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.1000	-Stamping foils	20
	-Other:	
3212.9010	- - - Aluminium paste and powder	15
3212.9020	- - - Pigments in paint or enamel media	20
3212.9030	- - - Emitter paste for tube lights	5
3212.9090	- - - Other	20
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.1000	-Colours in sets	20
3213.9000	-Other	20
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	
3214.1010	- - - Glaziers putty (mastic based on oil)	20
3214.1020	- - - Grafting putty (mastic based on wax)	20
3214.1030	- - - Resin cements	20
3214.1050	- - - Capping cement for bulbs and tube lights	5
3214.1090	- - - Other	20
	-Other:	
3214.9010	- - - Silicon sealant	20
3214.9090	- - - Other	20
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
	- Printing ink:	
	- - Black:	
3215.1110	- - - Rolling coating printing ink	0
3215.1190	- - - Other	20
	- - Other:	
3215.1910	- - - Fluorescent ink	15
3215.1990	- - - Other	20
	-Other:	
3215.9010	- - - Inks for ball points pens, fine liners and fibre tips	10
3215.9090	- - - Other	20

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

- 1.- This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphates turpentine or other products of heading 38.05.
- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
33.01	Essential oils (terpeneless or not), including concrete 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:	
3301.1200	-- Of orange	10
3301.1300	-- Of lemon	10
3301.1900	-- Other	10
	-Essential oils other than those of citrus fruit:	
3301.2400	-- Of peppermint (<i>Mentha piperita</i>)	10
3301.2500	-- Of other mints	10
	-- Other:	
3301.2910	--- Of citronella	10
3301.2920	--- Of eucalyptus	10
3301.2990	--- Other	10
3301.3000	-Resinoids	10
	-Other:	
3301.9010	--- Concentrates of essential oils	10
3301.9090	--- Other	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
	-Of a kind used in the food or drink industries:	
3302.1010	- - - Flavours and concentrates for use in aerated beverages	10
3302.1020	- - - Flavours and concentrates for use in food industry	10
3302.1090	- - - Other	10
	-Other:	
3302.9010	- - - Of a kind used in cosmetics industry	10
3302.9090	- - - Other	10
33.03	Perfumes and toilet waters.	
3303.0010	- - - Eau-de-cologne	20
3303.0020	- - - Perfumes	20
3303.0090	- - - Other	20
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
3304.1000	-Lip make-up preparations	20
3304.2000	-Eye make-up preparations	20
	-Manicure or pedicure preparations:	
3304.3010	- - - Nail polish	20
3304.3090	- - - Other	20
	-Other:	
	- - Powders, whether or not compressed:	
3304.9110	- - - Face powder	20
3304.9120	- - - Talcum powder	20
3304.9190	- - - Other	20
	- - Other:	
3304.9910	- - - Face and skin creams and lotions	20
3304.9920	- - - Tonics and skin food	20
3304.9990	- - - Other	20
33.05	Preparations for use on the hair.	
3305.1000	-Shampoos	25
3305.2000	-Preparations for permanent waving or straightening	25
3305.3000	- Hair lacquers	25
	-Other:	
3305.9010	- - - Cream for hair	25
3305.9020	- - - Dyes for hair	25
3305.9090	- - - Other	25
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	-Dentifrices:	
3306.1010	- - - Tooth paste	25
3306.1090	- - - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3306.2000	-Yarn used to clean between the teeth (dental floss)	25
3306.9000	-Other	20
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
3307.1000	-Pre-shave, shaving or after-shave preparations	25
3307.2000	-Personal deodorants and antiperspirants	25
3307.3000	-Perfumed bath salts and other bath preparations	25
	-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307.4100	- - "Agarbatti" and other odoriferous preparations which operate by burning	25
3307.4900	- - Other	25
	-Other:	
3307.9010	- - - Contact lens solution	20
3307.9090	- - - Other	20

Chapter 34

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

Notes.

- 1.- This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

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

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

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4.- In heading 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
- 5.- In heading 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.1100	-- For toilet use (including medicated products)	25
3401.1900	-- Other	25
3401.2000	-Soap in other forms	25
3401.3000	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	25
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
	-Organic surface-active agents, whether or not put up for retail sale:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-- Anionic:	
3402.1110	--- Sulphonic acid(Soft)	10
3402.1190	--- Other	20
	-- Cationic:	
3402.1210	--- Pharmaceutical grade	10
3402.1220	--- Other than in retail packing	20
3402.1290	--- Other	20
3402.1300	-- Non-ionic	20
	-- Other:	
3402.1910	--- Cocoamidopropyl betaine (CAPB)	5
3402.1990	--- Other	15
3402.2000	-Preparations put up for retail sale	25
3402.9000	-Other	25
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	-Containing petroleum oils or oils obtained from bituminous minerals:	
	- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.1110	--- Of a kind used in the leather or like industries	20
3403.1120	--- Of a kind used in the paper or like industries	20
	--- Of a kind used in the textile or like industries:	
3403.1131	--- -Spin finish oil	0
3403.1139	--- -Other	20
3403.1190	--- Other	20
	-- Other:	
3403.1910	--- Greases	20
3403.1990	--- Other	20
	-Other:	
	- - Preparations for the treatment of textile material, leather, furskins or other materials:	
3403.9110	- - - Of a kind used in the leather or like herefore including fat liquors	20
3403.9120	--- Of a kind used in the paper or like industries	20
	--- Of a kind used in the textile or like industries:	
3403.9131	--- -Spin finish oil	0
3403.9139	--- -Other	20
3403.9190	--- Other	20
	-- Other:	
3403.9910	--- Mould release preparations	5
3403.9990	--- Other	20
34.04	Artificial waxes and prepared waxes.	
3404.2000	-Of poly (oxyethylene) (polyethylene glycol)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
3404.9010	- - - Sealing waxes	10
3404.9020	- - - Of chemically modified lignite	5
3404.9030	- - - Wax for wax jet engraver	0
3404.9040	- - - Wax for fungicides	0
3404.9090	- - - Other	10
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
	-Polishes, creams and similar preparations for footwear or leather:	
3405.1010	- - - For footwear	25
3405.1020	- - - For leather	10
3405.2000	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10
3405.3000	-Polishes and similar preparations for coachwork, other than metal polishes	25
3405.4000	-Scouring pastes and powders and other scouring preparations	5
3405.9000	-Other	25
3406.0000	Candles, tapers and the like.	25
34.07	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 herefore).	
3407.0010	- - - Dental wax and other preparations for use in dentistry	10
3407.0090	- - - Other	10

Chapter 35

Albuminoidal substances ; modified starches ; glues ; enzymes

Notes.

- 1.- This Chapter does not cover :
- (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).

- 2.- For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
35.01	Casein, caseinates and other casein derivatives; casein glues.	
3501.1000	-Casein	10
3501.9000	-Other	10
35.02	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	-Egg albumin:	
3502.1100	-- Dried	10
3502.1900	-- Other	10
3502.2000	-Milk albumin, including concentrates of two or more whey proteins	10
3502.9000	-Other	10
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	
3503.0010	--- Gelatin	10
3503.0020	--- Gelatin of pharmaceutical grade	5
3503.0090	--- Other	15
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	-Dextrins and other modified starches:	
3505.1010	--- Dextrins	15
3505.1020	--- Dextrins of pharmaceutical grade	10
3505.1090	--- Other	20
	-Glues:	
3505.2010	--- Starch based glues	20
3505.2020	--- Dextrin based glues	20
3505.2030	--- Printing gum (pre-gelatinized modified 0% starch for textile printing)	0
3505.2090	--- Other	20
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
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	20
	-Other:	
	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:	
3506.9110	- - - Shoe adhesives	10
3506.9190	- - - Other	20
	- - Other:	
3506.9910	- - - Sealant having methyl ethyl ketone from 60 % to 70 % and ethyl acetate from 10 % to 20 %.	5
3506.9990	- - - Other	20
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	
3507.1000	-Rennet and concentrates thereof	10
3507.9000	-Other	10

Chapter 36

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

Notes.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3601.0000	Propellent powders	20
3602.0000	Prepared explosives, other than propellent powders	20
3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	20
36.04	Fireworks, herefore flares, rain rockets, fog signals and other pyrotechnic articles.	
3604.1000	-Fireworks	25
3604.9000	-Other	25
3605.0000	Matches, other than pyrotechnic articles of heading 36.04.	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
36.06	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 300cm ³	20
3606.9000	-Other	20

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.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.	
3701.1000	-For X-ray	5
3701.2000	-Instant print film	5
	-Other plates and film, with any side exceeding 255 mm:	
3701.3010	- - - Of a kind used in textile printing	5
3701.3020	- - - Photo polymers and CTP plates of a kind used in printing Of news papers and magazines	10
3701.3030	- - - Presensitized printing plates	15
3701.3090	- - - Other	20
	-Other:	
3701.9100	- - For colour photography (polychrome)	5
3701.9900	- - Other	5
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.1000	-For X-ray	5
	-Other film, without perforations, of a width not exceeding 105 mm:	
3702.3100	- - For colour photography (polychrome)	5
3702.3200	- - Other, with silver halide emulsion	5
3702.3900	- - Other	5
	-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)	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3702.4200	- - Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	5
3702.4300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5
3702.4400	- - Of a width exceeding 105 mm but not exceeding 610 mm	5
	-Other film, for colour photography (polychrome):	
3702.5100	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m	5
3702.5200	- - Of a width not exceeding 16 mm and of a length exceeding 14 m	5
3702.5300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5
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	5
3702.5500	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.5600	- - Of a width exceeding 35 mm	5
	-Other:	
3702.9100	- - Of a width not exceeding 16 mm	5
3702.9300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	5
3702.9400	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.9500	- - Of a width exceeding 35 mm	5
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.1000	-In rolls of a width exceeding 610 mm	5
3703.2000	- Other for colour photography (polychrome)	5
3703.9000	-Other	5
3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	
3705.1000	-For offset reproduction	5
	-Other:	
3705.9010	- - - Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	5
3705.9020	- - - Microfiches	5
3705.9090	- - - Other	5
37.06	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	5
3706.9000	-Other	5
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.1000	-Sensitising emulsions	5
3707.9000	-Other	5

Chapter 38

Miscellaneous chemical products

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No.38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26. 20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2.-
 - (A) For the purpose of heading 38. 22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 - (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38. 22 shall take precedence over any other heading in the Nomenclature.
- 3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 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).
- 4.- Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste.

Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
- 5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre- treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression “other wastes” applies to :
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27. 10).

Subheading Notes.

- 1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.
- 2.- For the purposes of subheadings 3825. 41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
3801.1000	-Artificial graphite	5
3801.2000	-Colloidal or semi-colloidal graphite	5
3801.3000	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	5
3801.9000	-Other	5
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.1000	-Activated carbon	10
3802.9000	-Other	10
3803.0000	Tall oil, whether or not refined.	0
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 38.03.	5
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805.1000	-Gum, wood or sulphates turpentine oils	10
3805.9000	-Other	10
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
	-Rosin and resin acids:	
3806.1010	- - - Gum Rosin	5
3806.1090	- - - Other	10
3806.2000	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10
3806.3000	-Ester gums	10
3806.9000	-Other	10
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.	10
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, Sulphur-treated bands, wicks and candles, and fly papers).	
	- Goods specified in Subheading Note 1 to this Chapter:	
3808.5010	- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.5090	- - - Other	25
	- Other :	
	- - Insecticides:	
3808.9110	- - - Mosquito coils, mats and the like	25
3808.9120	- - - Napthalene balls	25
3808.9130	- - - Sex pheromone	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3808.9140	- - - PB rope L& LTT	0
3808.9150	- - - Para dichlorobenzene blocks	25
3808.9160	- - - Preparations put up in retail packing for agriculture	5
3808.9170	- - - Products registered under the Agricultural Pesticides Ordinance, 1971	5
3808.9180	- - - Phosphatic insecticides	5
	- - - Other:	
3808.9191	- - - - Emamectine benzoate	10
3808.9199	- - - - Other	5
	- - Fungicides:	
3808.9210	- - - Products registered under the Agricultural Pesticides Ordinance, 1971	0
3808.9290	- - - Other	0
	- - Herbicides, anti-sprouting products and plant-growth regulators:	
3808.9310	- - - Products registered under the Agricultural Pesticides Ordinance, 1971	5
3808.9390	- - - Other	5
3808.9400	- - Disinfectants	5
	- - Other:	
3808.9910	- - - Products registered under the Agricultural Pesticides Ordinance, 1971	5
3808.9990	- - - Other	20
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809.1000	-With a basis of amylaceous substances	15
	-Other:	
	- - Of a kind used in the textile or like industries:	
3809.9110	- - - Printing gum (preparation of modified starches with other gums having specific application in textile printing)	0
3809.9190	- - - Other	15
3809.9200	- - Of a kind used in the paper or like industries	15
3809.9300	- - Of a kind used in the leather or like industries	15
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.1000	-Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	5
3810.9000	-Other	20
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
	-Anti-knock preparations:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3811.1100	- - Based on lead compounds	20
3811.1900	- - Other	25
	-Additives for lubricating oils:	
3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals	5
3811.2900	- - Other	5
3811.9000	-Other	5
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	
3812.1000	-Prepared rubber accelerators	5
3812.2000	-Compound plasticizers for rubber or plastics	15
3812.3000	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5
3813.0000	Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades.	20
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	20
38.15	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	5
3815.1200	- - With precious metal or precious metal compounds as the active substance	5
	- - Other:	
3815.1910	- - - Antimony triacetate	5
3815.1990	- - - Other	5
3815.9000	-Other	5
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	5
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27. 07 or 29. 02.	5
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.	5
38.19	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	
3819.0010	- - - Hydraulic brake fluids	20
3819.0090	- - - Other	20
3820.0000	Anti-freezing preparations and prepared de-icing fluids.	20
3821.0000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5
3822.0000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	-Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.1100	-- Stearic acid	20
3823.1200	-- Oleic acid	5
3823.1300	-- Tall oil fatty acids	20
	-- Other:	
3823.1910	--- Palm fatty acid distillate	15
3823.1920	--- Palm acid oil	10
3823.1930	--- Fatty acid distillate	15
3823.1990	--- Other	15
3823.7000	-Industrial fatty alcohols	15
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
3824.1000	-Prepared binders for foundry moulds or cores	0
3824.3000	-Non-agglomerated metal carbides mixed together or with metallic binders	10
3824.4000	-Prepared additives for cements, mortars or concretes	20
3824.5000	-Non-refractory mortars and concretes	20
3824.6000	-Sorbitol other than that of subheading No. 2905.44	20
	- Mixtures containing halogenated derivatives of methane, ethane or propane :	
3824.7100	- -Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	15
3824.7200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10
3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	10
3824.7400	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	10
3824.7500	-- Containing carbon tetrachloride	10
3824.7600	-- Containing 1,1,1-trichloroethane (methyl chloroform)	10
3824.7700	-- Containing bromomethane (methyl bromide) or Bromochloromethane	10
3824.7800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	15
3824.7900	-- Other	10
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :	
3824.8100	-- Containing oxirane (ethylene oxide)	10
3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10
3824.8300	-- Containing tris(2,3-dibromopropyl) phosphate	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
3824.9010	- - - Gum base of a kind used for manufacture of chewing gum	10
3824.9020	- - - Ion exchangers	10
3824.9030	- - - Prepared binders	10
3824.9040	- - - Anti-sealing compounds	15
3824.9050	- - - Stencil correctors and other correcting fluids	15
3824.9060	- - - Preparations for electroplating	5
3824.9070	- - - Dialysis bath concentrate in liquid or powder form	5
3824.9080	- - - Chloroparaffins liquid	10
	- - - Other:	
3824.9091	- - - -Diphenylmethane Di-isocyanate (MDI)	5
3824.9092	- - - -Preparations of a kind used for water purification	5
3824.9093	- - - -Carburizing preparations of a kind used for hardening of steel	5
3824.9094	- - - -Coated calcium carbonate	5
3824.9095	- - - -Carboxylic acid based anhydride hardener	5
3824.9096	- - - - Substances controlled under the Convention on the Prohibition of the Development , Production, Stock piling and use of Chemical Weapons and on their Destruction :	10
	(1) Mixtures consisting mainly of O-alkyl(<C10, including cycloalkyl)alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates	
	(2) Mixtures consisting mainly of O-alkyl(< C10, including cycloalkyl)N,N-dialkyl (methyl,ethyl, n-propyl or isopropyl)phosphoramidocyanidates	
	(3) Mixtures consisting mainly of [S-2-(dialkyl(methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
	(4) Mixtures consisting mainly of alkyl (methyl, ethyl,n-propyle or isopropyl) phosphonyldifluorides	
	(5) Mixtures consisting mainly of [O-2-dialkyl(methyl, ethyl, n-propyl or isopropyl) aminoethyl]hydrogen alkyl (methyl, ethyl,n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
	(6) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	
	(7) Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	
	(8) Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-chloroethylamines or their protonated salts	
	(9) Mixtures consisting mainly of N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl)-2- aminoethanols or their protonated salts	
	(10) Mixtures consisting mainly of N,N-dimethyl-2-aminoethanol or N,N-diethyl-2-aminoethanol or their protonated salts	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(11) Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)aminoethane-2-thiols or their protonated salts	
	(12) Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	
3824.9097	- - - -Mixture of argon and neon gases	5
3824.9098	- - - -Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate	5
3824.9099	- - - -Other	10
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.1000	-Municipal waste	20
3825.2000	-Sewage sludge	20
3825.3000	-Clinical waste	20
	-Waste organic solvents :	
3825.4100	- - Halogenated	20
3825.4900	- - Other	20
3825.5000	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	20
	-Other wastes from chemical or allied industries :	
3825.6100	- - Mainly containing organic constituents	20
3825.6900	- - Other	20
3825.9000	-Other	20

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

- 2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.

- 4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

- 9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

- (b) Where there is no subheading named "Other" in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	I.-PRIMARY FORMS	
39.01	Polymers of ethylene, in primary forms.	
3901.1000	-Polyethylene having a specific gravity of less than 0.94	5
3901.2000	-Polyethylene having a specific gravity of 0.94 or more	5
3901.3000	-Ethylene-Vinyl acetate copolymers	5
3901.9000	-Other	5
39.02	Polymers of propylene or of other olefins, in primary forms.	
3902.1000	-Polypropylene	5
3902.2000	-Polyisobutylene	5
3902.3000	-Propylene copolymers	5
3902.9000	-Other	5
39.03	Polymers of styrene, in primary forms.	
	-Polystyrene:	
3903.1100	- - Expansible	15
	- - Other:	
3903.1910	- - - General Purpose Polystyrene (GPPS)	15
3903.1920	- - - High Impact Polystyrene (HIPS)	15
3903.1990	- - - Other	5
3903.2000	-Styrene-acrylonitrile (SAN) copolymers	5
3903.3000	-Acrylonitrile-butadiene-styrene (ABS) copolymers	5
	-Other:	
3903.9010	- - - High Impact Polystyrene (HIPS)	15
3903.9090	- - - Other	5
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Poly(vinyl chloride), not mixed with any other substances:	
3904.1010	- - - Emulsion grade	10
3904.1090	- - - Other	10
	-Other poly(vinyl chloride):	
3904.2100	- - Non-plasticised	20
3904.2200	- - Plasticised	20
3904.3000	-Vinyl chloride-vinyl acetate copolymers	10
3904.4000	-Other vinyl chloride copolymers	10
3904.5000	-Vinylidene chloride polymers	15
	-Fluoro-polymers:	
3904.6100	- - Polytetrafluoroethylene	10
3904.6900	- - Other	10
3904.9000	-Other	15
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
	-Poly(vinyl acetate)	
3905.1200	- - In aqueous dispersion	20
3905.1900	- - Other	20
	-Vinyl acetate copolymers:	
3905.2100	- - In aqueous dispersion	10
3905.2900	- - Other	10
3905.3000	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5
	-Other:	
3905.9100	- - Copolymers	10
	- - Other:	
3905.9910	- - - Ethers polyvinyl	10
3905.9990	- - - Other	10
39.06	Acrylic polymers in primary forms.	
3906.1000	-Poly(methyl methacrylate)	10
	-Other:	
3906.9010	- - - Cyanoacrylate	20
3906.9020	- - - Acrylic binders	20
3906.9030	- - - Pigment thickener	0
3906.9040	- - - Dispersing agent and acrylic thickeners	10
3906.9090	- - - Other	10
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
3907.1000	-Polyacetals	5
3907.2000	-Other polyethers	5
3907.3000	-Epoxide resins	20
3907.4000	-Polycarbonates	5
3907.5000	-Alkyd resins	20
	-Poly (ethylene terephthalate):	
3907.6010	- - - Yarn grade	5
3907.6020	- - - Bottle grade	10
3907.6090	- - - Other	20
3907.7000	- Poly(lactic acid)	20
	-Other polyesters:	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3907.9100	- - Unsaturated	20
3907.9900	- - Other	20
39.08	Polyamides in primary forms.	
3908.1000	-Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	5
3908.9000	-Other	5
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	-Urea resins; thiourea resins:	
3909.1010	- - - Urea formaldehyde moulding compound	25
3909.1090	- - - Other	20
3909.2000	-Melamine resins	20
3909.3000	-Other amino-resins	20
3909.4000	-Phenolic resins	20
3909.5000	-Polyurethanes	5
3910.0000	Silicones in primary forms.	5
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
3911.1010	- - - Petroleum resins	20
3911.1090	- - - Other	20
3911.9000	-Other	20
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
	-Cellulose acetates:	
3912.1100	- - Non-plasticised	10
3912.1200	- - Plasticised	10
	-Cellulose nitrates (including collodions):	
3912.2010	- - - Cellulose nitrates nonplasticised	20
3912.2020	- - - Nitrocellulose binder	5
3912.2090	- - - Other	20
	-Cellulose ethers:	
3912.3100	- - Carboxymethylcellulose and its salts	10
3912.3900	- - Other	10
3912.9000	-Other	10
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.1000	-Alginic acids, its salts and esters	10
	-Other:	
3913.9010	- - - Protein hardened	10
3913.9090	- - - Other	10
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	
3914.0010	- - - Ion-exchangers of condensation type	5
3914.0020	- - - Ion-exchangers of the polymerization type	5
	II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15	Waste, parings and scrap, of plastics.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3915.1000	-Of polymers of ethylene	25
3915.2000	-Of polymers of styrene	25
3915.3000	-Of polymers of vinyl chloride	25
3915.9000	-Of other plastics	25
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
3916.1000	-Of polymers of ethylene	20
3916.2000	-Of polymers of vinyl chloride	20
3916.9000	-Of other plastics:	20
39.17	Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics.	
3917.1000	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10
	-Tubes, pipes and hoses, rigid:	
3917.2100	- - Of polymers of ethylene	20
3917.2200	- - Of polymers of propylene	20
	- - Of polymers of vinyl chloride:	
3917.2310	- - - Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	5
3917.2390	- - - Other	20
3917.2900	- - Of other plastics	20
	-Other tubes, pipes and hoses:	
3917.3100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
3917.3200	- - Other, not reinforced or otherwise combined with other materials, without fittings:	20
3917.3300	- - Other, not reinforced or otherwise combined with other materials, with fittings	20
	- - Other:	
3917.3910	- - - Heat shrinkable sleeves and tubes	5
3917.3990	- - - Other	20
3917.4000	-Fittings	20
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
3918.1000	-Of polymers of vinyl chloride	25
3918.9000	-Of other plastics	25
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
	-In rolls of a width not exceeding 20 cm:	
3919.1010	- - - Insulation tape double sided	0
3919.1020	- - - PVC electric insulation tapes	25
3919.1030	- - - Scotch tape, plastic	25
3919.1090	- - - Other	20
	-Other:	
3919.9010	- - - Oriented Polypropylene (OPP) packing tapes	20
3919.9090	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
3920.1000	-Of polymers of ethylene	20
	-Of polymers of propylene:	
3920.2010	- - - Biaxially Oriented Polypropylene (BOPP) film, plain	20
3920.2020	- - - Biaxially Oriented Polypropylene (BOPP) film, printed	20
3920.2030	- - - Biaxially Oriented Polypropylene (BOPP) film, metallized	20
3920.2040	- - - Biaxially Oriented Polypropylene (BOPP) film, laminated	20
3920.2090	- - - Other	20
3920.3000	-Of polymers of styrene	20
	-Of polymers of vinyl chloride:	
3920.4300	- - Containing by weight not less than 6 % of plasticisers	20
	- - Other:	
3920.4910	- - - Polyvinyl Chloride (PVC) Rigid film	20
3920.4990	- - - Other	20
	-Of acrylic polymers:	
3920.5100	- - Of poly(methyl methacrylate)	20
3920.5900	- - Other	20
	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.6100	- - Of polycarbonates	20
3920.6200	- - Of poly(ethylene terephthalate)	20
	- - Of unsaturated polyesters:	
3920.6310	- - - Polyester film	5
3920.6390	- - - Other	20
3920.6900	- - Of other polyesters	20
	-Of cellulose or its chemical derivatives:	
3920.7100	- - Of regenerated cellulose	20
3920.7300	- - Of cellulose acetate	20
3920.7900	- - Of other cellulose derivatives	20
	-Of other plastics:	
3920.9100	- - Of poly(vinyl butyral)	20
3920.9200	- - Of polyamides	20
3920.9300	- - Of amino resins	20
3920.9400	- - Of phenolic resins	20
3920.9900	- - Of other plastics	20
39.21	Other plates, sheets, film, foil and strip, of plastics.	
	-Cellular:	
3921.1100	- - Of polymers of styrene	20
3921.1200	- - Of polymers of vinyl chloride	20
3921.1300	- - Of polyurethanes	20
3921.1400	- - Of regenerated cellulose	20
3921.1900	- - Of other plastics	20
	-Other:	
3921.9010	- - - Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm ³	5
3921.9090	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.1000	-Baths, shower-baths, sinks and wash-basins	20
3922.2000	-Lavatory seats and covers	20
3922.9000	-Other	20
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.1000	-Boxes, cases, crates and similar articles	20
	-Sacks and bags (including cones):	
3923.2100	- - Of polymers of ethylene	25
3923.2900	- - Of other plastics	25
	-Carboys, bottles, flasks and similar articles:	
3923.3010	- - - Bottles	20
3923.3090	- - - Other	25
3923.4000	-Spools, cops, bobbins and similar supports	25
3923.5000	-Stoppers, lids, caps and other closures	25
	-Other:	
3923.9010	- - - Preforms made from polyethylene terephthalate	15
3923.9090	- - - Other	25
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
3924.1000	-Tableware and kitchenware	25
3924.9000	-Other	25
39.25	Builders' ware of plastics, not elsewhere specified or included.	
3925.1000	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	25
3925.2000	-Doors, windows and their frames and thresholds for doors	25
3925.3000	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25
3925.9000	-Other	25
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
3926.1000	-Office or school supplies	25
	-Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.2010	- - - Plastic belts	20
3926.2090	- - - Other	20
3926.3000	-Fittings for furniture, coachwork of the like	20
	-Statuettes and other ornamental articles:	
3926.4010	- - - Ornamental articles of plastics	20
3926.4020	- - - Plastic bangles	20
3926.4030	- - - Spangles of plastics	20
3926.4040	- - - Plastic beads	20
3926.4090	- - - Other	20
	-Other:	
3926.9010	- - - Synthetic floats for fishing nets	20
3926.9020	- - - Coils of plastics (contraceptives and accessories therefor)	5
3926.9030	- - - Transmission, conveyor or elevator belts	20
3926.9040	- - - Laboratory ware	10
3926.9050	- - - Colostomy bags and urine bags	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
3926.9060	- - - Shoe lasts	20
3926.9070	- - - Design patterns, cards for textile and leather garments	5
	- - - Other:	
3926.9091	- - - -Plastic tags and staples for garments	5
3926.9099	- - - -Other	20

Chapter 40

Rubber and articles thereof

Notes.

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and

- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
- 6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
40.01	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
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.1100	- - 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 40.01 with any product of this heading	0
	-Other:	
4002.9100	- - Latex	0
4002.9900	- - Other	0
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	5
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	
4004.0010	- - - Bagomatic bladder scrap	10
4004.0090	- - - Other	20
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	-Compounded with carbon black or silica:	
4005.1010	- - - Plates	5
4005.1020	- - - Sheets	10
4005.1090	- - - Other	10
4005.2000	-Solutions; dispersions other than those of subheading 4005.10	10

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
4005.9100	- - Plates, sheets and strip	10
4005.9900	- - Other	10
40.06	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	10
4006.9000	-Other	10
40.07	Vulcanised rubber thread and cord.	
4007.0010	- - - Single cord	20
4007.0090	- - - Other	20
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
	-Of cellular rubber:	
	- - Plates, sheets and strip:	
4008.1110	- - - Following component for vehicles of chapter 87:-	35
	(1) Weather strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.1190	- - - Other	15
	- - Other:	
4008.1910	- - - Following component for vehicles of chapter 87:-	35
	(1) Weather strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.1990	- - - Other	15
	-Of non-cellular rubber:	
	- - Plates, sheets and strip:	
4008.2110	- - - Following component for vehicles of chapter 87:-	35
	(1) Weather strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.2190	- - - Other	10
	- - Other:	
4008.2910	- - - Following component for vehicles of chapter 87:-	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(1) Weather strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater strip moulding (inner / outer) for glass	
	(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
	(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.2990	- - - Other	20
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	-Not reinforced or otherwise combined with other materials:	
	- - Without fittings:	
4009.1110	- - - Following components for vehicles of chapter 87	35
	(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vaccume tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4)Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.1120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.1130	- - - Other for motor cars and vehicles	35
4009.1190	- - - Other	20
4009.1200	- - With fittings	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Reinforced or otherwise combined only with metal :	
	- - Without fittings:	
4009.2110	- - - Following components for vehicles of chapter 87	35
	(1)Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vaccume tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.2120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.2130	- - - Other other motor cars and vehicles	35
4009.2190	- - - Other	20
4009.2200	- - With fittings	20
	-Reinforced or otherwise combined only with textile materials :	
	- - Without fittings:	
4009.3110	- - - Following components for vehicles of chapter 87	35
	(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vaccume tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.3120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars (not exceeding 800cc)	
	(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.3130	- - - For other motor cars and vehicles	35
4009.3190	- - - Other	20
4009.3200	- - With fittings	20
	-Reinforced or otherwise combined with other materials :	
	- - Without fittings:	
4009.4110	- - - Following components for vehicles of chapter 87	35
	(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040 and 8701.9060	
	(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
	(3) Air cleaner hoses, vaccume tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
	(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
	(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.4120	- - - Following components for vehicles of chapter 87	35
	(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223	
	(2) Hose side demister for motor cars (not exceeding 800cc)	
	(3)Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
	(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
	(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub -heading 8703.3225	
4009.4130	- - - For other motor cars and vehicles	35
4009.4190	- - - Other	20
4009.4200	- - With fittings	20
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	
	-Conveyor belts or belting:	
4010.1100	- - Reinforced only with metal	15
4010.1200	- - Reinforced only with textile materials	15
4010.1900	- - Other	15
	-Transmission belts or belting:	
	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3110	- - - For vehicles of chapter 87	35
4010.3190	- - - Other	20
	- - Endless transmission belts of trapezoidal cross- section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3210	- - - For vehicles of chapter 87	35
4010.3290	- - - Other	20
	- - Endless transmission belts of trapezoidal cross- section (V- belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3310	- - - For vehicles of chapter 87	35
4010.3390	- - - Other	20
	- - Endless transmission belts of trapezoidal cross- section (V- belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3410	- - - For vehicles of chapter 87	35
4010.3490	- - - Other	20
	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:	
4010.3510	- - - Timing belts for vehicles of chapter 87	35
4010.3590	- - - Other	20
	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm:	
4010.3610	- - - Timing belts for vehicles of chapter 87	35
4010.3690	- - - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-- Other:	
4010.3910	--- Timing belts for vehicles of chapter 87	35
4010.3990	--- Other	20
40.11	New pneumatic tyres, of rubber.	
4011.1000	-Of a kind used on motor cars (including station wagons and racing cars)	25
	-Of a kind used on buses or lorries :	
4011.2010	--- Of a kind used in light trucks	20
4011.2090	--- Other	5
4011.3000	-Of a kind used on aircraft	5
4011.4000	-Of a kind used on motorcycles	25
4011.5000	-Of a kind used on bicycles	25
	-Other, having a "herring- bone" or similar tread:	
4011.6100	- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.6200	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	10
4011.6300	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	10
4011.6900	-- Other	15
	-Other:	
4011.9200	- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.9300	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	10
4011.9400	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	10
4011.9900	-- Other	10
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	-Retreaded tyres :	
4012.1100	- - Of a kind used on motor cars (including station wagons and racing cars)	25
4012.1200	- - Of a kind used on buses or lorries	25
4012.1300	- - Of a kind used on aircraft	5
4012.1900	-- Other	25
4012.2000	-Used pneumatic tyres	25
	-Other:	
4012.9010	--- Flaps for use with tyres / tubes for vehicles of sub - heading 8701.2020, 8701.2090,8701.9040, 8701.9060 and 8704.2219	35
4012.9020	--- Rim flaps, mud flaps / guards and rubber mouldings (except packing rubber and rubber for on / off switch) for vehicles of heading 87.11	35
4012.9090	--- Other	25
40.13	Inner tubes, of rubber.	
	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.1010	--- Of a kind used on buses, lorries or trucks	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4013.1020	- - - Of a kind used on motor cars	25
4013.1090	- - - Other	25
4013.2000	-Of a kind used on bicycles	25
	-Other:	
4013.9010	- - - Of a kind used on agricultural tractors	20
4013.9020	- - - Of a kind used on motor cycles	25
4013.9030	- - - Of a kind used on jeeps	25
4013.9090	- - - Other	25
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
4014.1000	-Sheath contraceptives	5
4014.9000	-Other	5
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
	-Gloves, mittens and mitts:	
4015.1100	- - Surgical	20
4015.1900	- - Other	20
4015.9000	-Other	20
40.16	Other articles of vulcanised rubber other than hard rubber.	
	-Of cellular rubber:	
4016.1020	- - - Stopper	10
4016.1090	- - - Other	20
	-Other:	
4016.9100	- - Floor coverings and mats	25
	- - Erasers:	
4016.9210	- - - Tip Eraser	10
4016.9290	- - - Other	20
	- - Gaskets, washers and other seals:	
4016.9310	- - - Gaskets of rubber	25
4016.9320	- - - Washers and other seals of rubber	15
4016.9330	- - - Special rubber seals for barrage gates with minimum tensile strength of 210 kg/ sq.cm and shore hardness durometer (type A) 60 to 70 with floro carbon coating	5
4016.9390	- - - Other	20
4016.9400	- - Boat or dock fenders, whether or not inflatable	20
4016.9500	- - Other inflatable articles	20
	- - Other:	
4016.9910	- - - Printing blankets	5
4016.9920	- - - Following component for vehicles of chapter 87	35
	(1) Cushon / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219	
	(2) Cushon for radiator mounting, for vehicles of sub - heading 8704.2299	
	(3) Mud flaps / mud guards for vehicles of sub - headings 8701.2020, 8701.2090,8704.2040,8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	
	(4) Rubber boots, grommets and dampers, for agricultural tractors of sub - heading 8701.9020	
4016.9930	- - - Following component for vehicles of chapter 87	35

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	(1) Articles for mounting silencers, exhaust pipes and muffers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190	
	(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
	(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
	(4) Rubber cushions for bonnet for vehicles of heading 8704.2190	
	(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.3223	
	(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113 and 8703.2193	
	(7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	
	(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113 and 8703.2193	
4016.9940	- - - For other motor cars and vehicles	35
4016.9990	- - - Other	15
4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	20

Section VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

- 1.- This Chapter does not cover :
- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter

41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

- 2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
4101.2000	-Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0
	-Whole hides and skins, of a weight exceeding 16 kg:	
4101.5010	- - - Hides, buffalo	0
4101.5020	- - - Hides, cow	0
4101.5090	- - - Other	0
4101.9000	-Other, including butts, bends and bellies	0
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	
	-With wool on:	
4102.1010	- - - Lamb skins	0
4102.1020	- - - Sheep skins	0
	-Without wool on:	
	- - Pickled:	
4102.2110	- - - Lamb skins without wool	0
4102.2120	- - - Sheep skins without wool	0
4102.2900	- - Other	0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	
4103.2000	-Of reptiles	0
4103.3000	-Of swine	25
	-Other:	
4103.9010	- - - Goat skins	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4103.9020	- - - Kids skins	0
4103.9090	- - - Other	0
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
	-In the wet state (including wet-blue) :	
4104.1100	- - Full grains, unsplit; grain splits	0
4104.1900	- - Other	0
	-In the dry state (crust) :	
4104.4100	- - Full grains, unsplit; grain splits	0
4104.4900	- - Other	0
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
4105.1000	-In the wet state (including wet- blue)	0
4105.3000	-In the dry state (crust)	0
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
	-Of goats or kids :	
4106.2100	- - In the wet state (including wet- blue)	0
4106.2200	- - In the dry state (crust)	0
	-Of swine :	
4106.3100	- - In the wet state (including wet- blue)	25
4106.3200	- - In the dry state (crust)	25
4106.4000	-Of reptiles	0
	-Other :	
4106.9100	- - In the wet state (including wet- blue)	0
4106.9200	- - In the dry state (crust)	0
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	
	-Whole hides and skins :	
4107.1100	- - Full grains, unsplit	0
4107.1200	- - Grain splits	0
4107.1900	- - Other	0
	-Other, including sides:	
4107.9100	- - Full grains, unsplit	0
4107.9200	- - Grain splits	0
4107.9900	- - Other	0
[41.08]		
[41.09]		
[41.10]		
[41.11]		
4112.0000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
41.13	Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.	
4113.1000	-Of goats or kids	0
4113.2000	-Of swine	25
4113.3000	-Of reptiles	0
4113.9000	-Other	0
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
4114.1000	-Chamois (including combination chamois) leather	5
4114.2000	-Patent leather and patent laminated leather; metallised leather	5
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
4115.1000	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5
4115.2000	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10

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 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 2.- (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
 (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitutes 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 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20
42.02	Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	-Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels and similar containers:	
	- - With outer surface of leather, of composition leather or of patent leather:	
4202.1120	- - - Suit-cases, of leather, composition leather or patent leather	25
4202.1190	- - - Other	25
	- - With outer surface of plastics or of textile materials:	
4202.1210	- - - Travelling bags of plastics or textile materials	25
4202.1220	- - - Suit cases of plastics or textile materials	25
4202.1290	- - - Other	25
4202.1900	- - Other	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-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	25
4202.2200	- - With outer surface of plastic sheeting or of textile materials	25
4202.2900	- - Other	25
	-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	25
4202.3200	- - With outer surface of plastic sheeting or of textile materials	25
4202.3900	- - Other	25
	-Other:	
4202.9100	- - With outer surface of leather, of composition leather or of patent leather	25
4202.9200	- - With outer surface of plastic sheeting or of textile materials	25
4202.9900	- - Other	25
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
	-Articles of apparel:	
4203.1010	- - - Jackets, leather or of composition leather	25
4203.1020	- - - Trouser leather	25
4203.1030	- - - Coats, leather or of composition leather	25
4203.1090	- - - Other	25
	-Gloves, mittens and mitts:	
4203.2100	- - Specially designed for use in sports	25
	- - Other:	25
4203.2910	- - - Gloves leather fancy	25
4203.2920	- - - Gloves leather industrial	25
4203.2930	- - - Mittens and mitts of leather	25
4203.2990	- - - Other	25
4203.3000	-Belts and bandoliers	25
4203.4000	-Other clothing accessories	25
[42.04]		
42.05	Other articles of leather or of composition leather.	
	- - - Of a kind used in machinery or mechanical appliances or for other technical uses:	
4205.0011	- - - - Belting conveyer	5
4205.0012	- - - - Belting machine	5
4205.0013	- - - - Belting transmission	5
4205.0014	- - - - Gas kits of leather	5
4205.0015	- - - - Hosepiping leather	5
4205.0016	- - - - Pickers leather	5
4205.0017	- - - - Washer leather	5
4205.0019	- - - - Other	5
4205.0090	- - - Other	20
4206.0000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	20

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.-

- 1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
43.01	Raw furskins (including heads,tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
4301.1000	-Of mink, whole, with or without head, tail or paws	5
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
4301.6000	-Of fox, whole, with or without head, tail or paws	5
4301.8000	-Other furskins, whole, with or without head, tail or paws	5
4301.9000	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Whole skins, with or without head, tail or paws, not assembled:	
4302.1100	- - Of mink	5
	- - Other:	
4302.1910	- - - Leather shearling-finished leather with wool	0
4302.1990	- - - Other	5
4302.2000	-Heads, tails, paws and other pieces or cuttings, not assembled	5
4302.3000	-Whole skins and pieces or cuttings thereof, assembled	5
43.03	Articles of apparel, clothing accessories and other articles of furskin.	
4303.1000	-Articles of apparel and clothing accessories	25
4303.9000	-Other	0
4304.0000	Artificial fur and articles thereof.	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 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 - 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 - 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
 - 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
 - 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

- 1.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood:

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
4401.1000	-Fuel wood, In logs, In billets In twigs, 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
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
4402.1000	- Of bamboo	0
4402.9000	- Other	0
44.03	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
	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
4403.4100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
	- - Other:	
4403.4910	- - - Sawlogs and veneer logs of non-coniferous species	0
4403.4990	- - - 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
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like;chipwood and the like.	
4404.1000	-Coniferous	0
4404.2000	-Non-coniferous	0
4405.0000	Wood wool; wood flour.	0
44.06	Railway or tramway sleepers (cross-ties) of wood.	
4406.1000	-Not impregnated	0
4406.9000	-Other	0
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.	
4407.1000	-Coniferous	0
	-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4407.2100	- - Mahogany (<i>Swietenia spp.</i>)	0
4407.2200	- - Virola, Imbuia and Balsa	0
4407.2500	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4407.2600	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0
4407.2700	- - Sapelli	0
4407.2800	- - Iroko	0
4407.2900	- - Other	0
	-Other:	
4407.9100	- - Of oak (<i>Quercus spp.</i>)	0
4407.9200	- - Of beech (<i>Fagus spp.</i>)	0
4407.9300	- - Of maple (<i>Acer spp.</i>)	0
4407.9400	- - Of cherry (<i>Prunus spp.</i>)	0
4407.9500	- - Of ash (<i>Fraxinus spp.</i>)	0
4407.9900	- - Other	0
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
4408.1000	-Coniferous	15
	-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4408.3100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15
4408.3900	- - Other	15
	-Other:	
4408.9010	- - - Wood slate	5
4408.9090	- - - Other	15
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.1000	-Coniferous	15
	- Non-coniferous :	
4409.2100	- - of bamboo	15
4409.2900	- - Other	15
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
	- Of wood :	
4410.1100	- - Particle board	15
	- - Oriented strand board (OSB):	
4410.1210	- - - Unworked or not further worked than sanded	15
4410.1290	- - - Other	15
4410.1900	- - Other	15
4410.9000	- Other	15
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
	- Medium density fibreboard (MDF) :	
4411.1200	- - Of a thickness not exceeding 5 mm	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4411.1300	- - Of a thickness exceeding 5 mm but not exceeding 9mm	20
4411.1400	- - Of a thickness exceeding 9 mm	20
	- Other :	
4411.9200	- - Of a density exceeding 0.8 g/cm ²	20
	- - Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ² :	
4411.9310	- - - Not mechanically worked or surface covered	20
4411.9390	- - - Other	20
4411.9400	- - Of a density not exceeding 0.5 g/cm ²	20
44.12	Plywood, veneered panels and similar laminated wood.	
4412.1000	- Of bamboo	20
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
4412.3100	- - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	20
4412.3200	- - Other, with at least one outer ply of non-coniferous wood	20
4412.3900	- - Other	20
	- Other :	
4412.9400	- - Blockboard, laminboard and battenboard	20
4412.9900	- - Other	20
4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	0
4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	20
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.1000	-Cases, boxes, crates, drums and similar packings; cable-drums	20
4415.2000	-Pallets, box pallets and other load boards; pallet collars	20
4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417.0010	- - - Boot and shoe lasts	20
4417.0020	- - - Other	20
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
4418.1000	-Windows, French windows and their frames	20
4418.2000	-Doors and their frames and thresholds	20
4418.4000	-Shuttering for concrete constructional work	20
4418.5000	-Shingles and shakes	20
4418.6000	- Posts and beams	20
	- Assembled flooring panels :	
4418.7100	- - For mosaic floors	20
4418.7200	- - Other, multilayer	20
4418.7900	- - Other	20

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-Other:	
4418.9010	- - - Flouiring panels	20
4418.9090	- - - Other	20
4419.0000	Tableware and kitchenware, of wood.	20
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.1000	-Statuettes and other ornaments, of wood	20
	-Other:	
4420.9010	- - - Jewellery boxes	20
4420.9020	- - - Wood marquetry and inlaid wood	20
4420.9090	- - - Other	20
44.21	Other articles of wood.	
4421.1000	-Clothes hangers	20
	-Other:	
4421.9010	- - - Bobbins	20
4421.9020	- - - Cops	20
4421.9030	- - - Spools	20
4421.9040	- - - Reels	20
4421.9090	- - - Other	20

Chapter 45

Cork and articles of cork

Note.

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
4501.1000	-Natural cork, raw or simply prepared	5
4501.9000	-Other	5
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).	5
45.03	Articles of natural cork.	
4503.1000	-Corks and stoppers	10
4503.9000	-Other	10
45.04	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:	
4504.1010	- - - Impregnated cork sheets	5
4504.1090	- - - Other	20
4504.9000	-Other	20

Chapter 46

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

Notes.

- 1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2.- This Chapter does not cover :
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
	- Mats, matting and screens of vegetable materials :	
4601.2100	- - Of bamboo	20
4601.2200	- - Of rattan	20
4601.2900	- - Other	20
	-Other:	
4601.9200	- - Of bamboo	20
4601.9300	- - Of rattan	20
4601.9400	- - Of other vegetable materials	20

4601.9900	-- Other	20
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
	- Of vegetable materials :	
4602.1100	-- Of bamboo	20
4602.1200	-- Of rattan	20
4602.1900	-- Other	20
4602.9000	-Other	20

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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4701.0000	Mechanical wood pulp.	0
4702.0000	Chemical wood pulp, dissolving grades.	0
47.03	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
47.04	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

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
4706.1000	-Cotton linters pulp	5
4706.2000	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
4706.3000	- Other, of bamboo	0
	- Other:	
4706.9100	- - Mechanical	0
4706.9200	- - Chemical	0
4706.9300	- - Semi-chemical	0
47.07	Recovered (waste and scrap) paper or paperboard.	
	-Unbleached kraft paper or paperboard or corrugated paper or paperboard:	
4707.1010	- - - In pressed bundles	0
4707.1090	- - - Other	20
	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:	
4707.2010	- - - In pressed bundles	0
4707.2090	- - - Other	20
	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	
4707.3010	- - - In pressed bundles	0
4707.3090	- - - Other	20
	-Other, including unsorted waste and scrap:	
4707.9010	- - - In pressed bundles	0
4707.9090	- - - Other	20

Chapter 48

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

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

- (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
- 5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch- cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi- mechanical process and satisfying any of the following criteria:
- For paper or paperboard weighing not more than 150 g/ m²:
- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/ m², or
 - 2. coloured throughout the mass; or
 - (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/ m², or
 - 2. coloured throughout the mass; or
 - (c) containing more than 3% ash and having a brightness of 60% or more; or
 - (d) containing more than 3% but not more than 8 % ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa· m²/g; or
 - (e) containing 3% ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa· m² /g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

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

- 6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- Headings 48. 01 and 48.03 to 48. 09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

- 10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

- 11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 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.

<u>Weight g/m²</u>	<u>Minimum Mullen Bursting strength KPa</u>
115	393
125	417
200	637
300	824
400	961

- 2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- (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	12,30	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, "semi- chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi- chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.

- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/ g/m² at 50% relative humidity, at 23 °C.
- 5.- Subheadings 4805. 24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non- recovered pulp. These products have a Mullen burst index of not less than 2 kPa· m²/g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4801.0000	Newsprint, in rolls or sheets	0
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48. 01 or 48.03; hand-made paper and paperboard.	
4802.1000	-Hand-made paper and paper board	20
4802.2000	-Paper and paperboard of a kind used as a base for photo-sensitive, heat- sensitive or electro-sensitive paper or paperboard	5
4802.4000	-Wallpaper base	5
	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4802.5400	- - Weighing less than 40 g/ m ² :	20
	- - Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in rolls:	
4802.5510	- - - Printing paper	20
4802.5520	- - - Poster paper	20
4802.5530	- - - Graph paper	20
4802.5540	- - - Bond paper	20
4802.5590	- - - Other	20
4802.5600	- - Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	20
4802.5700	- - Other, weighing 40 g/ m ² or more but not more than 150 g/ m ²	20
	- - Weighing more than 150 g/ m ² :	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4802.5810	- - - Art paper	20
4802.5830	- - - Card board	20
4802.5850	- - - Art card	20
4802.5890	- - - Other	20
	-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	
4802.6100	- - In rolls:	20
4802.6200	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	20
	- - Other:	
4802.6910	- - - Carbonising base paper	5
4802.6990	- - - Other	20
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.	20
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
	-Kraftliner:	
4804.1100	- - Unbleached	20
4804.1900	- - Other	20
	-Sack kraft paper:	
4804.2100	- - Unbleached	15
4804.2900	- - Other	15
	-Other kraft paper and paperboard weighing 150 g/m ² or less:	
4804.3100	- - Unbleached	20
4804.3900	- - Other	20
	-Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
4804.4100	- - Unbleached	20
4804.4200	- - Bleached uniformly throughout the mass and of which more than 95 % byweight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.4900	- - Other	20
	-Other kraft paper and paperboard weighing 225 g/m ² or more:	
4804.5100	- - Unbleached	20
4804.5200	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	20
4804.5900	- - Other	20
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
	-Fluting paper:	
4805.1100	- - Semi-chemical fluting paper	20
4805.1200	- - Straw fluting paper	20
4805.1900	- - Other	20
	-Testliner (recycled liner board) :	

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4805.2400	- - Weighing 150 g/ m ² or less	20
4805.2500	- - Weighing more than 150 g/ m ²	20
4805.3000	-Sulphite wrapping paper	10
4805.4000	-Filter paper and paperboard	10
4805.5000	-Felt paper and paperboard	20
	- Other:	
	- - Weighing 150 g/ m ² or less:	
4805.9110	- - - Having di-electric strength not less than .5 Kv per millimeter	5
4805.9190	- - - Other	20
	- - Weighing more than 150 g/m ² but less than 225 g/ m ² :	
4805.9210	- - - Having di-electric strength not less than .5 Kv per millimeter	5
4805.9290	- - - Other	20
	- - Weighing 225 g/ m ² or more:	
4805.9310	- - - Having di-electric strength not less than .5 Kv per millimeter	5
4805.9390	- - - Other	20
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers,in rolls or sheets.	
4806.1000	-Vegetable parchment	20
4806.2000	-Greaseproof papers	20
4806.3000	-Tracing papers	20
	-Glassine and other glazed transparent or translucent papers:	
4806.4010	- - - Glassine	20
4806.4090	- - - Other	20
4807.0000	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.	20
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets,other than paper of the kind described in heading 48.03.	
4808.1000	-Corrugated paper and paperboard, whether or not perforated	25
4808.2000	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.3000	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.9000	-Other	25
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809.2000	-Self-copy paper	15
4809.9000	-Other	15

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
	- - In rolls:	
4810.1310	- - - Art paper	20
4810.1320	- - - Writing paper, coated or impregnated	20
4810.1390	- - - Other	20
4810.1400	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20
	- - Other:	
4810.1910	- - - Writing paper	20
4810.1990	- - - Other	20
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:	
4810.2200	- - Light-weight coated paper	20
4810.2900	- - Other	20
	-Kraft paper and paperboard, other than that of a kind use 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	20
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	20
4810.3900	- - Other	20
	-Other paper and paperboard:	
4810.9200	- - Multi-ply	25
4810.9900	- - Other	25
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
4811.1000	-Tarred, bituminised or asphalted paper and paperboard	15
	-Gummed or adhesive paper and paperboard:	
4811.4100	- - Self-adhesive	25
4811.4900	- - Other	25
	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.5100	- - Bleached, weighing more than 150 g/m ²	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
	-- Other:	
4811.5910	--- Thermal fax paper	15
4811.5920	--- Volatile corrosive inhibitor (VCI) paper	5
4811.5930	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	25
4811.5990	--- Other	20
	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.6010	--- Wax paper	10
4811.6020	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	25
4811.6090	--- Other	20
4811.9000	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25
4812.0000	Filter blocks, slabs and plates, of paper pulp.	15
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
	-In the form of booklets or tubes:	
4813.1010	--- In the form of booklets	25
4813.1020	--- In the form of tubes	25
4813.2000	-In rolls of a width not exceeding 5cm	25
4813.9000	-Other	25
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	
4814.1000	- "Ingrain" paper	25
4814.2000	-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	25
4814.9000	-Other	25
[48.15]		
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.2000	-Self-copy paper	15
4816.9000	-Other	15
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.1000	-Envelopes	25
4817.2000	-Letter cards, plain post-cards and correspondence cards	25
4817.3000	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, 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	25
4818.2000	-Handkerchiefs, cleansing or facial tissues and towels	25
4818.3000	-Tablecloths and serviettes	25
	-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	
4818.4010	- - - Diapers for adults (patients) of weight exceeding 25 kg	10
4818.4020	- - - Diapers for Infants and babies	25
4818.4090	- - - Other	25
4818.5000	-Articles of apparel and clothing accessories	20
4818.9000	-Other	5
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.1000	-Cartons, boxes and cases, of corrugated paper or paperboard	25
4819.2000	-Folding cartons, boxes and cases, of non corrugated paper or paperboard	25
4819.3000	-Sacks and bags, having a base of a width of 40 cm or more	25
4819.4000	-Other sacks and bags, including cones	25
4819.5000	-Other packing containers, including record sleeves	25
4819.6000	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
	-Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1010	- - - Note books, order books and receipt books	25
4820.1020	- - - Diaries	25
4820.1090	- - - Other	25
4820.2000	-Exercise books	25
4820.3000	-Binders (other than book covers), folders and file covers	25
4820.4000	-Manifold business forms and interleaved carbon sets	25
4820.5000	-Albums for samples or for collections	25

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
4820.9000	-Other	25
48.21	Paper or paperboard labels of all kinds, whether or not printed.	
	-Printed:	
4821.1010	- - - Paper graphics of a kind used for decoration for vehicles of heading 87.11	25
4821.1020	- - - Paper graphics of a kind used for decoration for vehicles of heading 8701.9020	25
4821.1030	- - - Other for motor cars and vehicles	25
4821.1040	- - - Printed labels of paper	0
4821.1090	- - - Other	25
4821.9000	-Other	25
48.22	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	25
4822.9000	-Other	25
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
4823.2000	-Filter paper and paperboard	20
4823.4000	-Rolls, sheets and dials, printed for self-recording apparatus	15
	- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.6100	- - Of bamboo	25
4823.6900	- - Other	25
4823.7000	-Moulded or pressed articles of paper pulp	25
	-Other:	
4823.9010	- - - Cards for jacquard machines	5
4823.9020	- - - Patterns, design cards for textile and leather garments	5
4823.9030	- - - Diamond dotted paper	5
4823.9040	- - - Double side adhesive tapes	5
4823.9090	- - - Other	25

Chapter 49

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

Notes.

- 1.- This Chapter does not cover :
- (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery

or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

- 5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.1000	-In single sheets, whether or not folded	10
	-Other:	
4901.9100	- - Dictionaries and encyclopaedias, and serial instalments thereof	0
	- - Other:	
4901.9910	- - - Holy Quran(Arabic text with or without translation)	0
4901.9990	- - - Other	0
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.1000	-Appearing at least four times a week	0
4902.9000	- Other	0
4903.0000	Children's picture, drawing or colouring books.	0
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	5

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.1000	-Globes	5
	-Other:	
4905.9100	- - In book form	5
4905.9900	- - Other	5
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	5
4907.0000	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.	5
49.08	Transfers (decalcomanias).	
4908.1000	-Transfers (decalcomanias), vitrifiable	5
4908.9000	-Other	20
4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	25
4910.0000	Calendars of any kind, printed, including calendar blocks.	25
49.11	Other printed matter, including printed pictures and photographs.	
4911.1000	-Trade advertising material, commercial catalogues and the like	5
	-Other:	
4911.9100	- - Pictures, designs and photographs	10
4911.9900	- - Other	10

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

- 1.- This Section does not cover:
- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06
 - (f) Sensitised textiles of headings 37.01 to 37.04;

- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric(Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;

- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyester.....	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.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
 - 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

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

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

(b) Bleached yarn

Yarn which:

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

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

(f) Dyed woven fabric

Woven fabric which:

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

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

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

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

PCT CODE	DESCRIPTION	CD%
(1)	(2)	(3)
5001.0000	Silk-worm cocoons suitable for reeling.	5
5002.0000	Raw silk (not thrown).	5
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	5
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5
5005.0000	Yarn spun from silk waste, not put up for retail sale.	0
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5
50.07	Woven fabrics of silk or of silk waste.	
5007.1000	-Fabrics of noil silk	15
5007.2000	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	15
5007.9000	-Other fabrics	15