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REGISTERED No. =—————=

REGISTERED No. 1.7646

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, JUNE 21, 2017

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 20th June, 2017

No. F.22(22)/2017-Legis.— The following Act of Majlis-e-Shoora
(Parliament) received the assent of the President on the 19th June, 2017
and is hereby published for general information:—

ACT NO. XXVII OF 2017

An Act to give effect to the financial proposals of the Federal
Government for the year beginning on the first day of July, 2017,
and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the

financial proposals of the Federal Government for the year beginning on

the first day of July, 2017, and to amend certain laws for the purposes
hereinafter appearing;

It is hereby enacted as follows:—

(649)

Price Rs. 444.00

[889(2017)Ex.Gaz.]

1. Short title, extent and commencement.— (1) This Act may be called the Finance Act, 2017.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on the first day of July, 2017 except sections 2(7), 3(7), 4(11) and 6(3) which shall have effect on the next day of assent given to this Act by the President of the Islamic Republic of Pakistan.

2. Amendments of Customs Act, 1969 (IV of 1969).— In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

(1) in section 2,—

(a) after clause (ff), the following new clause shall be inserted, namely:—

“(fff) “controlled delivery” means supervised and coordinated operational activities that allow suspected consignments of prohibited and restricted goods, including items mentioned in section 2(s), to pass out of, through or into the territory of Pakistan, with a view to identifying persons involved in the commission of an offence cognizable under this Act;” and

(b) in clause (la),—

(i) for the word “or”, a comma shall be substituted; and

(ii) after the figure “144”, the word and figure “or 147”, shall be inserted;

(b) in section 3A, in the marginal note, for the words “Federal Board of Revenue”, the word “Customs” shall be substituted;

(c) after section 3AA, the following new section shall be inserted, namely:-

“3AAA. Directorate General of China Pakistan Economic Corridor.— The Directorate General of China Pakistan Economic Corridor shall consist of a Director General and as many Directors, Additional Directors, Deputy

Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

for section 7, the following shall be substituted, namely:-

“7. Assistance to the officers of customs.— All officers of Federal and Provincial Governments, including Inland Revenue, Police, National Highways and Pakistan Motorway Police, Civil Armed Forces, and officers engaged in the collection of land-revenue are hereby empowered and required to assist the officers of customs in the discharge of their functions under this Act.”;

after section 8, the following new section shall be inserted, namely:-

“8A. Uniform.— The Board may, with approval of the Federal Minister-in-charge and by notification in the official Gazette, prescribe rules for wearing of uniform by officers and staff of Customs Service of Pakistan.”;

in section 18, in sub-section (3), for the words “Federal Government”, the expression “Board, with approval of the Federal Minister-in-charge” shall be substituted;

in section 19,—

(a) in sub-section (1), for the words “Federal Government”, the expression “Board, with approval of the Federal Minister-in-charge, and” shall be substituted; and

(b) in sub-section (5), for full stop a colon shall be substituted and thereafter the following provisos shall be added, namely:-

“Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from first day of July, 2016 and shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded:

Provided further that all notifications issued on or after the first day of July, 2016, and placed before the National Assembly as required under sub-section (4) shall continue to be in force till thirtieth day of June, 2018,

(8)

(11)

if not earlier rescinded by the Federal Government or the National Assembly.”;

in section 25A, in sub-section (2), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:

“Provided that where the value declared in a goods declaration, filed under section 79 or section 131 or mentioned in the invoice retrieved from the consignment, as the case may be, is higher than the value determined under sub-section (1), such higher value shall be the customs value.”;

in section 26, after sub-section (1), the following new sub-section shall be inserted, namely:-

“(1A) Subject to rules, the Board or any officer authorized in this behalf may require any person to provide such information as is held by that person which is required for the purposes of End Use Verification of goods specified under Program Global Shield.”;

in section 33,—

(a) in sub-section (1), for colon, a full stop shall be substituted and thereafter the proviso shall be omitted; and

(b) after sub-section (3), the following new sub-section shall be inserted, namely:-

“(4) No refund shall be allowed under this section, if the sanctioning authority is satisfied that the incidence of customs duty and other levies has been passed on to the buyer or consumer.”;

in section 98,—

(a) in sub-section (1), in the proviso, in clause (a), the word “and” occurring at the end shall be omitted, then the following new clause (b) shall be inserted and thereafter the existing clause (b) shall be re-numbered as clause (c), namely:-

(12)

(13)

“(b) by the Chief Collector of Customs, for a period not exceeding one month in case of notified perishable goods and a period not exceeding three months in case of non-perishable goods; and”; and

(b) in sub-section (3), for the word “limit”, the word “regulate” shall be substituted;

in section 155F, the brackets and figure “(1)” shall be omitted and after the second proviso, the following third proviso shall be inserted, namely:

“Provided also that a person aggrieved by an order of the Collector, cancelling or confirming the suspension of his unique user identifier, may, within thirty days of communication of such order, prefer an appeal to the Chief Collector who may pass an order annulling, modifying or confirming the order passed by the Collector.”;

in section 156,—

(a) in the TABLE, after clause 7, in the first column and entries relating thereto in the second and third columns, the following new clause and entries relating thereto shall be inserted, namely:-

“7A |If any agency or Such agency 14A”; and
person including port or person or
authorities managing port authority
or owning a customs _ shall be
port, customs airport liable to a
or a land customs' penalty not
station or a container exceeding
freight station, fails to five hundred
entertain a delay and thousand
detention certificate Rupees.
issued by the officer
of Customs,

(b) after omitted sub-section (3), the following new sub-section shall be inserted, namely:-

“(4) Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, regulate the imposition, including the time and

(14)

(15)

(16)

(17)

manner, of any penalty specified in sub-section

(1).”;

in section 193, in sub-section (1), for the word “and”, a comma shall be substituted and after the figure “179”, the expression “and 195”, shall be inserted;

in section 194A, in sub-section (1), for clause (d), the following shall be substituted, namely:-

“(d) an order passed under section 195 by the Board or an officer of Customs not below the rank of an Additional Collector;”;

in section 195, in sub-section (1),—

(a) after the word “Customs”, the expression “or the Collector of Customs (Adjudication)” shall be inserted;

(b) the words “and may pass such order as it or he may think fit”, shall be omitted;

(c) for the colon, a full stop shall be substituted and thereafter the following new sub-section (1A) shall be inserted, namely:-

“(1A) Where it is deemed necessary to pass fresh orders, in respect of proceedings referred to in sub-section (1), the Board or Collector of Customs or Collector of Customs (Adjudication) may pass the order itself or himself, as the case may be, or assign the case to an officer of higher rank, who may have passed the earlier order, for passing such order as he may think fit.”;

after section 219, the following new section shall be inserted, namely:-

“219A. Power to enter into mutual legal assistance agreements on customs matters.— (1) The Board may, of its own motion or upon request from an_ international organization, a foreign customs administration or any other foreign competent authority, enter into memorandum of understanding pertaining to mutual legal assistance in

customs matters or in pursuance of any bilateral or a

(18)

multilateral agreement, undertake activities, which, inter alia, include—

(a) coordinated border management;

(b) information and data sharing;

(c) bilateral and multilateral international — special operations, including, by the method of controlled delivery;

(d) capacity building and technical assistance initiatives; and

(e) any other matter to which both or all parties agree.

(2) Notwithstanding anything contained in any other law, for the time being in force, the Board may, on behalf of the Federal Government, request an international organization, a foreign customs administration or any other foreign competent authority for legal assistance on any matter or offence under this Act or upon request received therefrom.

(3) The Board may, by notification in the official Gazette, prescribe the rules for any of the matters enumerated in this section.”;

after section 221, the following new section shall be inserted, namely:-

“221-A. Validation.— All notifications and orders issued and notified in exercise of the powers conferred upon the Federal Government, before the commencement of Finance Act, 2017 shall be deemed to have been validly issued and notified in exercise of those powers.”;

the First Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the First Schedule to this Act; and

the Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the Second Schedule to this Act.

Amendments of the Sales Tax Act, 1990.— In the Sales

Tax Act, 1990, the following further amendments shall be made, namely:-

(1)

(2)

in section 2, after clause (43), the following new clause shall be inserted, namely:—

“(43A) Tier-1 retailers means,—

(a) a retailer operating as a unit of a national or international chain of stores;

(b) a retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks;

(c) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees six hundred thousand;
and

(d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers;”;

in section 3,—

(i)

(i

(iii)

(iv)

in sub-section (1), in clause (b), after the word “Pakistan”, a comma shall be inserted and thereafter the words “irrespective of their final destination in territories of Pakistan” shall be inserted;

in sub-section (1A), for the expression “and (6)”, the expression “,(6) and section 4” shall be substituted;

in sub-section (2),—

(a) in clause (a), for the word “which”, the expression “or in case such supplies are also specified in the Eighth Schedule, at the rates specified therein and the retail price thereof,” shall be substituted; and

(b) in clause (b), for the words “Federal Government’, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;”;

in sub-section (3A), for the words "Federal Government", the words "Board with the approval of the Federal Minister-in-charge" shall be substituted;

(v)

(vi)

in sub-section (5), for the words "Federal Government", the words "Board with the approval of the Federal Minister-in-charge" shall be substituted; and

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

"(9A) Notwithstanding anything contained in this Act, Tier-1 retailers shall pay sales tax at the rate specified in sub-section (1) and shall observe all the applicable provisions of this Act and rules made thereunder, including the requirement to file monthly sales tax returns in the manner prescribed in Chapter II of the Sales Tax Rules, 2006:

Provided that the retailers making supplies of finished goods of the five sectors specified in Notification No. S.R.O. 1125(1)/2011, dated the 31st December, 2011 shall pay sales tax in respect of such supplies at the rates prescribed in the said Notification:

Provided further that Tier-1 retailers, in lieu of net tax payable at the applicable rate, shall have an option to pay sales tax under the turnover regime at the rate of two percent of their total turnover, including turnover relating to exempt supplies, without adjustment of any input tax whatsoever:

Provided also that retailers opting to pay sales tax on the basis of total turnover shall file an option to the Chief Commissioner of Regional Tax Office or Large Taxpayers Unit having jurisdiction by fifteenth day of July opting to pay sales tax on the basis of turnover and such an option shall remain in force for the whole financial year.";

(3) in section 4,—

(a)

in the preamble, after the figure "3" occurring for the first time, the expression "except those of sub-section (1A)" shall be inserted; and

in clause (c), for the words "Federal Government", the expression "Board with the approval of the Federal Minister-in-charge" shall be substituted;

(4)

in section 7,—

(a) in sub-section (3), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted; and

(b) in sub-section (4), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

in section 7A,—

(a) in sub-section (1), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted; and

(b) in sub-section (2), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

in section 8, in sub-section (1), in clause (b), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

in section 13,—

(a) in sub-section (2), in clause (a), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted; and

(b) in sub-section (6), for the words “Federal Government”, the expression “Board” shall be substituted; and

(c) in sub-section (7), for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely:

“Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from the 1st July, 2016 and shall continue to be in force till the 30th June, 2018, if not earlier rescinded:

Provided further that all notifications issued on or after the first day of July, 2016 and placed before the National Assembly as required under sub-section (6) shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded by the Federal Government or the National Assembly.”;

(8) in section 30,—
(a) in sub-section (1),—

(i) after clause (e), the following new clause (ea) shall be inserted, namely:—

“(ea) District Taxation Officer Inland Revenue;”;
and

(ii) after clause (f), the following new clause (fa) shall be inserted, namely:—

“(fa) Assistant Director Audit Inland Revenue;”;

(b) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) The Chief Commissioners Inland Revenue shall perform their functions in respect of such persons or classes of persons or such areas as the Board may direct.

(2B) The Commissioners Inland Revenue shall perform their functions in respect of such persons or classes of persons or such areas as the Chief Commissioner, to whom they are sub-ordinate, may direct.”;

(c) in sub-section (3),—

(i) after the words “Deputy Commissioner Inland Revenue”, the expression “, District Taxation Officer Inland Revenue” shall be inserted; and

(ii) after the words “Assistant Commissioner Inland Revenue”, the expression “, Assistant Director Audit Inland Revenue” shall be inserted; and

(9)

(d) in sub-section (4),—

(i)

(ii)

after the words “Deputy Commissioner Inland

Revenue”, the expression “, District Taxation Officer Inland Revenue” shall be inserted; and

after the words “Assistant Commissioner Inland Revenue”, the expression “, Assistant Director Audit Inland Revenue” shall be inserted;

in section 33, in the Table, after serial number 22 and entries relating thereto in columns (1), (2) and (3), the following new serial number 23 and entries relating thereto in columns (1), (2) and (3) shall be added, namely:-

“23. Any person (i) Such cigarette stock 40C(2)”;

who shall be liable to manufactures, outright confiscation possesses, and destruction. Any transports, person committing the distributes, offence shall pay a stores or sells penalty of twenty-five cigarette thousand rupees or packs with one hundred per cent counterfeited of the amount of tax tax stamps, involved, whichever is banderoles, higher. He _ shall, stickers, labels further be liable, upon or barcodes or conviction by a without tax Special Judge, to stamps, simple imprisonment banderoles, for a term which may stickers, labels extend to three years, or barcodes or with additional fine

which may extend to an amount equal to the loss of tax involved, or with both.

(ii) In case of transport of cigarettes with counterfeited tax

stamps, banderoles,
stickers, labels or
barcodes, or without
tax stamps,

(10)

(11)

banderoles, _ stickers,
labels or barcodes,
permanent seizure of
the vehicle used for
transportation of non-

conforming or
counterfeit cigarette
packs; and

(iii) In case of repeat sale
of cigarettes without
or with counterfeited,
tax stamps,
banderoles, _ stickers,
labels or barcodes,
the premises used for
such sale be sealed
for a _ period not
exceeding fifteen
days.

in section 48, in sub-section (1), in clause (f), for the full stop
at the end, a colon shall be substituted and thereafter the
following proviso shall be added, namely:—

“Provided that the Commissioner Inland Revenue or
any officer of Inland Revenue shall not issue notice under
this section or the rules made thereunder for recovery of any
tax due from a taxpayer if the said taxpayer has filed an
appeal under section 45B in respect of the order under which
the tax sought to be recovered has become payable and the
appeal has not been decided by the Commissioner
(Appeals), subject to the condition that twenty-five per cent
of the amount of tax due has been paid by the taxpayer.”;

in section 56,—

(a) in sub-section (1), in clause (b), the word “or” shall be
omitted and in clause (c), for the full stop, a semi colon
and the word “; or’ shall be substituted and thereafter,
the following new clause shall be added, namely:—

“(d) sent electronically through email or to the e-folder
maintained for the purpose of e-filing of sales tax-
cum-Federal excise returns by the _ limited
companies, both public and private.”; and

(12)

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(16)

(17)

(18)

(b) in sub-section (2), in clause (b), the word “or”, occurring at the end, shall be omitted and in clause (c), for the full stop, a semi colon and the word “; or’ shall be substituted and thereafter, the following new clause shall be added, namely:—

“(d) sent electronically through email or to the e-folder maintained for the purpose of e-filing of sales tax-cum-Federal excise returns by the _ limited companies, both public and private.”;

in section 60, for the words “Federal Government’, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

in section 65, for the words “Federal Government’, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

in section 71, in sub-section (1), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

after section 74, the following new section 74A shall be inserted, namely:—

“74A. Validation.— All notifications and orders issued and notified in exercise of the powers conferred upon the Federal Government, before the commencement of Finance Act, 2017 shall be deemed to have been validly issued and notified in exercise of those powers.”;

in the Third Schedule, in the Table, in column (1), against serial number 2, in column (3), for the figure “21.05”, the figure “2105.0000” shall be substituted;

in the Fifth Schedule, in column (1), against serial number 12, in column (2), in sub-serial number (xvii), for the words “Preparations for infant use put up for retail sale”, the expression “Preparations suitable for infants, put up for retail sale” shall be substituted;

in the Sixth Schedule,—

(A) in Table 1, in column (1),—

(i)

(iii)

(iv)

(vi)

(vii)

(viii)

against serial number 1, in column (3),—

(a) for the figure "0101.3100" the figure "0101.3000" shall be substituted;

(b) the figure "O102.1010" shall be omitted;

(c) the figure "O105.1900" shall be omitted;
against serial number 15, in column (3),—

(a) the figure "O803.0000" shall be omitted;

(b) for the figure "0805.2010", the figure "0805.2910" shall be substituted; and

(c) for the figure "0805.2090", the figures "0805.2100, 0805.2200 and 0805.2990" shall be substituted;

against serial number 17, in column (3), for the figure "0910.1000", the figure "09.10" shall be substituted;

against serial number 19, in column (3), the figure "1102.3000" shall be omitted;

against serial number 20, in column (3), the figure "1209.1010" shall be omitted;

against serial number 23, in column (3), for the figure "1212.9990", the figure "1212.9300" shall be substituted;

against serial number 26, in column (3), the figure "2009.8000" shall be omitted;

against serial number 31, in column (3), the figures "8523.5100 and 8523.5200" shall be omitted;

against serial number 33, in column (3), for the

figure "4907.0000", the figure "49.07" shall be substituted;

(x)

(xi)

(xii)

(xiii)

(xiv)

(xv)

(xvi)

(xvii)

against serial number 38, in column (3), for the figure "7108.2000", the figure "7108.1390" shall be substituted;

against serial number 81, in column (3), for the figure "1207.2000", the figure "1207.1000" shall be substituted;

against serial number 83, in column (3), the figure "1604.3000" shall be omitted;

against serial number 84, for the entry in column (2), the expression "Preparations suitable for infants, put up for retail sale" shall be substituted;

against serial number 91, in column (3), for the figure "8539.3910", the figure "8539.3110" shall be substituted;

against serial number 97, for the entry in column (2), the expression "pens, ball pens, markers and porous tipped pens" shall be substituted;

against serial number 100A, in column (2), the following amendments shall be made, namely:—

(a) after the words "Materials and equipment", the expression "(plant, machinery, equipment, appliances and _ accessories)" shall be inserted; and

(b) for the word "Gawadar" wherever appearing the word "Gwadar" shall be substituted;

after serial number 100B, and entries relating thereto in columns (2) and (3), the following new serial number 100C and entries relating thereto

shall be inserted, namely:—

“100C. Vehicles imported by China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marine Services Limited and (iv)

(xviii)

(xix)

(xx)

(xxii)

(xxiii)

(xxiv)

Gwadar Free Zone Company Limited, for a period of twenty-three years for construction, development and operations of Gwadar Port and Free Zone Area subject to limitations, conditions prescribed under PCT heading 9917 (3)';

against serial number 106, in column (3), the figure "0206.2000" shall be omitted;

against serial number 108, in column (2), against sub-serial (h), in column (3), for the figure "3824.9099", the figure "3824.8400" shall be substituted;

against serial number 110, in column (2), against sub-serial (c), in column (3), for the figure "8543.7090", the figures and word "8539.5010 and 8539.5020" shall be substituted;

against serial number 113, in column (2), against sub-serial 2, in column (3), for the figure "8424.8100", the figure "8424.4100" shall be substituted;

against serial number 114, in column (2), against sub-serial 2, in column (3), for the figure "9406.0010", the figures and word "9406.1010 and 9406.9010" shall be substituted;

against serial number 130, for entry in column (2), the following shall be substituted; namely:—

"Sodium Iron (Na Fe EDTA), and other premixes of vitamins, minerals and micro-nutrients (food grade) and subject to conditions imposed for importation under the Customs Act, 1969";

against serial number 133,—

(l) in column (2),—

(a) the words "ingredients for pesticides"
shall be omitted;

(b) the words "Cadusafos Technical Material" shall be omitted;

(c) the words "ingredients for pesticides" shall be omitted;

(d) the words "ingredients for pesticides" shall be omitted;

(e) the words "other ingredients for pesticides" shall be omitted;

(f) the words "Tiethanolamine and its salts" shall be omitted;

(g) the words "ingredients for pesticides"

shall be omitted; and

(II) in column (3),—

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)

(i)

(i)

the figure "2903.3040" shall be omitted;
the figure "2903.6900" shall be omitted;
the figure "2918.9010" shall be omitted;
the figure "2919.0010" shall be omitted;
the figure "2919.0090" shall be omitted;

the figure "2922.1300" shall be omitted;

the figure "2924.2930" shall be omitted;

for the figure "2939.9910", the figure "2939.8010" shall be substituted;

for the figure "2939.9910", the figure "2939.8010" shall be substituted;

for the figure "3824.9099", the figure "3824.9999" shall be substituted;

(xxv) after the said amended serial number 133 and entries relating thereto in columns (1), (2) and (3),

the following new serial numbers and entries relating thereto shall be inserted, namely:—

“134.

Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization subject to recommendations of the Cabinet Division and concurrence by the Federal Board of Revenue.

9908

135.

Sunflower and = canola hybrid seeds meant for sowing

Respective heading

136.

Combined harvesters upto five years old

8433.5100.”;
and

(B) in Table-2, in column (1), after serial number 21 and entries relating thereto in columns (2) and (3), the following new serial number 22 and entries relating thereto in columns (2) and (3) shall be inserted,

namely:—

“22. | Single cylinder agriculture diesel | 8408.9000.”;
engines (compression-ignition | and
internal combustion piston

engines) of 3 to 36 HP.

in Table-3,—

(a)

in the preamble, in clause (ii), after the figure “14”, the figure and word “14A and 15” shall be inserted;
and

in

(i)

(ii)

the Annexure, in column (1),—

against serial number 2, in column (3), for the figure “3824.9099”, the figure “3824.9999”

shall be substituted; and

for existing serial numbers 14 and 15 and

entries relating thereto in columns (2), (3) and (4), the following new serial numbers 14, 14A, 15, 15A and 15B and entries relating thereto

shall be substituted; namely:—

[Part I

14

Following items for use with solar energy:-

Solar Power Systems. 8501.3110
8501.3210

(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of:

i. PV Module. 8541.4000

ii. Charge controller. 9032.8990

iii. Batteries for specific 8507.2090

utilization with the system | 8507.3000
(not exceeding 50 Ah in 8507.6000 case of portable system).

iv. Essential connecting wires | 8544.4990

(with or without switches).

v. Inverters (off-grid/ on-grid/ | 8504.4090
hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).

vi. Bulb holder 8536.6100

(2) Water purification plants | 8421.2100
operating on solar energy.

14A | Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.

1. (a) Solar Parabolic Trough | 8502.3900
Power Plants.

(b) Parts for Solar Parabolic
Power Plants.

(i). Parabolic Trough 8503.0010
collectors modules.

(ii). Absorbers/Receivers 8503.0090

tubes.

(iii). Steam turbine of an output | 8406.8100

exceeding 40MW.

(iv). Steam turbine of an output | 8406.8200

not exceeding 40MW.

(v). Sun tracking control 8543.7090

system.

Part J]

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(vi). Control panel with other 8537.1090 accessories.

2. (a) Solar Dish Stirling Engine. | 8412.8090

(b) Parts for Solar Dish Stirling Engine.

(i). Solar concentrating dish. | 8543.7000

(ii). Sterling engine. 8543.7000

(iii). Sun tracking control 8543.7090 system.

(iv). Control panel with 8406.8200 accessories.

(v). Stirling Engine Generator | 8501.6100

3. (a) Solar Air Conditioning 8415.1090 Plant

(b) Parts for Solar Air Conditioning Plant

(i). Absorption chillers. 8418.6990

(ii). Cooling towers. 8419.8910

(iii). Pumps. 8413.3090

(iv). Air handling units. 8415.8200

(v). Fan coils units. 8415.9099

(vi). Charging & testing 9031.8000 equipment.

4. (a) Solar Desalination 8421.2100 System

(b) Parts for Solar Desalination System

(i). Solar photo voltaic panels. | 8541.4000

(ii). Solar water pumps. 8413.3090

(iii). Deep Cycle Solar Storage | 8507.2090 batteries.

(iv). Charge controllers. 9032.8990

(v). Inverters (off grid/on grid/ | 8504.4090 hybrid) with provision for

direct connection/input

from renewable energy source and with Maximum

Power Point Tracking

(MPPT)

5. Solar Thermal Power Plants | 8502.3900

with accessories.

Sheet (Chemical).

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6. (a) Solar Water Heaters with | 8419.1900

accessories.

(b) Parts for Solar Water Heaters

(i). Insulated tank 7309.0000
7310.0000

(ii). Vacuum tubes (Glass) 7020.0090

(iii). Mounting stand Respective headings

(iv). Copper and Aluminum Respective tubes heading

(c) Accessories:

(i). Electronic controller

(ii). Assistant/ Feeding tank

(iii). Circulation Pump

(iv). Electric Heater/ Immersion | Respective Rod (one piece with one headings solar water heater)

(v). Solenoid valve (one piece with one solar water heater)

(vi). Selective coating for absorber plates

7. (a) PV Modules. 8541.4000

(b) Parts for PV Modules

(i). Solar cells. 8541.4000

(ii). Tempered Glass. 7007.2900

(iii). Aluminum frames. 7610.9000

(iv). O-Ring. 4016.9990

(v). Flux. 3810.1000

(vi). Adhesive labels. 3919.9090

(vii). Junction box & Cover. 8538.9090

(viii). Sheet mixture of Paper 3920.9900 and plastic

(ix). Ribbon for PV Modules Respective (made of silver & Lead). headings

(x). Bypass diodes. 8541.1000

(xi). EVA (Ethyl Vinyl Acetate) | 3920.9900

8. Solar Cell Manufacturing

Equipment.

(i). Crystal (Grower) Puller 8479.8990

(if machine).

(ii). Diffusion furnace. 8514.3000

(iii). Oven. 8514.3000

(iv). Wafering machine. 8486.1000

(v). Cutting and shaping 8461.9000

machines for silicon ingot.

(vi). Solar grade polysilicon 3824.9999

material.

(vii). Phosphene Gas. 2853.9000

(viii). Aluminum and silver Respective
paste. headings

9. Pyranometers and accessories | 9030.8900
for solar data collection.

10. Solar chargers for charging 8504.4020
electronic devices.

11. Remote control for solar 8543.7010
charge controller.

12. Wind Turbines.

(a) Wind Turbines for grid 8412.8090
connected solution above
200 KW (complete system).

(b) Wind Turbines upto 200 KW 8412.8090
for off-grid solutions
comprising of:

(i). Turbine with Generator/

Alternator.

(ii). Nacelle with rotor with or

without tail. Respective

(iii). Blades. headings

(iv). Pole/ Tower.

(v). Inverter for use with Wind
Turbine.

(vi). Deep Cycle Cell/ Battery 8507.2090
(for use with wind turbine).

13. Wind water pump 8413.8100

14. Geothermal energy
equipments.

(i). Geothermal Heat Pumps. | 8418.6100

(ii). Geothermal Reversible 8418.6990
Chillers.

(iii). Air handlers for indoor 8418.6990

quality control

equipments.

(iv). Hydronic heat pumps. 8415.8300

(v). Slim Jim heat exchangers. | 8418.6100

(vi). HDPE fusion tools. 8419.5000

(vii). Geothermal energy 8515.8000

Installation tools and 8419.8990

Equipment.

(viii). Dehumidification 8479.6000

equipment.

(ix). Thermostats and 9032.1090

IntelliZone.

15. Any other item approved by Respective
the Alternative Energy headings
Development Board (AEDB)
and concurred to by the FBR.

15 | Following items for promotion Nil
of renewable energy

technologies or for

conservation of energy:-

(i). SMD/LED/LVD lights with | 9405.1090
or without ballast, fittings 8539.3290
and fixtures. 8539.5010
8539.5020

(ii). SMD/LED/LVD lights, with | 9405.4090
or without ballast, PV 8539.3290
module, fitting and fixtures | 8539.5010
8539.5020

(iii). Tubular Day lighting 9405.5010
Device.

(iv). Wind turbines including 8502.3100
alternators and mast.

(v). Solar torches. 8513.1040

(vi). Lanterns and related 8513.1090
instruments.

(vii). LVD induction lamps. 8539.3290

(viii). LED Bulb/Tube lights. 8539.5010

8539.5020

(ix). PV module, with or 8541.4000

without, the related 8504.4090

components including 9032.8990

invertors (off-grid/on grid/ | 8507.0000

hybrid) with provision for

direct connection/input

from renewable energy

source and with Maximum

Power Point Tracking

(MPPT), charge

controllers and solar

batteries.

(x). Light emitting diodes (light | 8541.5000

emitting in different

colors).

(xi). Water pumps operating on | 8413.7010

solar energy along with 8413.7090

solar pump controllers 8504.4090

(xii). Energy saver lamps of 8539.3110

varying voltages 8539.3210

(xiii). Energy Saving Tube 8539.3120

Lights. 8539.3220

(xiv). Sun Tracking Control 8543.7090

System

(xv). Invertors (off-grid/on 8504.4090

grid/hybrid) with provision

for direct connection/input

from renewable energy

source and with Maximum

Power Point Tracking

(MPPT).

(xvi). Charge controller/ Current | 9032.8990

controller.

Provided that exemption under

this serial shall be available with

effect from 01.07.2016.

15A | Parts and Components for If

manufacturing LED lights:- imported

(i). Aluminum Housing/ Shell | 9405.1090 |}by LED

for LED (LED Light light

Fixture) manufact-

(ii). Metal Clad Printed Circuit 8534. urers

Boards (MCPCB) for LED 0000 registered

(iii). Constant Current Power | 8504.4090 under the

Supply for of LED Sales Tax

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Lights(1-300W)

(iv). Lenses for LED lights

9001.9000

Act, 1990
subject to
annual
quota
determina-
-tion by
the Input
Output
Co-
efficient
Organiza-
tion
(IIOCO).

15B

CKD kits for single cylinder
agriculture diesel engines
(compression-ignition internal
combustion piston engines) of
3 to 36 HP.

8408.9000

Subject to
same
conditions
and
limitations
as are
applicable
for
availing
conces-
sion in
customs
duty on
import of
such CKD
kits.”;

(19) in the Eight Schedule, in Table-1, in column (1),—

(i)

(i)

against serial number 26, in column (2), against sub-serial (iv), in column (3), for the figure "8432.3090", the figure "8432.3900" shall be substituted;

against serial number 27, in column (3),—

(a) against sub-serial (iv), for the figure "8432.4000", the figure "8432.4100" shall be substituted;

(b) against sub-serial (vi), for the figure "8432.3010", the figure "8432.3100" shall be substituted; and

(c) against sub-serial (vii), for the figure "8432.3090", the figure "8432.3900" shall be substituted;

(iii) against serial number 34, in column (5), for the figure "2017", the figure "2018" shall be substituted; and

(iv)

after the said amended serial number 34 and the entries relating thereto in columns (2) to (5), the following new serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:—

"35. | DAP Respective | Rs. 100 Nil
heading per 50 kg

bag

36. | NP (22-20) Respective | Rs. 168 If manufac-
heading per 50 kg tured from gas

bag other than

imported LNG

37. | NP (18-18) Respective | Rs. 165 If manufac-
heading per 50 kg tured from gas

bag other than

imported LNG

38. | NPK-I Respective | Rs. 251 If manufac-
heading per 50 kg tured from gas

bag other than

imported LNG

39. | NPK-II Respective | Rs. 222 If manufac-
heading per 50 kg tured from gas

bag other than

imported LNG

40. | NPK-III Respective | Rs. 341 If manufac-
heading per 50 kg tured from gas

bag other than

imported LNG

41. | SSP Respective | Rs. 31 per | If manufac-
heading 50 kg bag | tured from gas

other than

imported LNG

42. | CAN Respective | Rs. 98 per | If manufac-
heading 50 kg bag | tured from gas

other than

imported LNG

43. | Natural gas Respective | 10% If supplied to heading fertilizer plants for use as feed stock in manufacturing of fertilizer

44. | Phosphoric 2809.2010 5% If imported by acid fertilizer company for manufacturing of DAP

45. | Following Import and machinery for supply poultry sector :

(i) Machinery | 8436.1000 7% for preparing feeding stuff

(ii) Incubators, | 8436.2100 7% brooders and | and other poultry | 8436.2900 equipment

(iii) Insulated | Respective | 7% sandwich heading panels

(iv) Poultry | 9406.1020 7% sheds and 9406.9020

(v)Evaporative | 8479.6000 7% air cooling system

(vi)Evaporative | 8479.9010 7% cooling pad

46. | Multimedia 8528.6210 10% Nil projectors

47. | Locally 27.01 Rs. 425 Nil produced coal per metric tonne or 17% ad valorem, whichever is higher

48. | Liquefied 2711.1100 5% Imported by Natural Gas fertilizer manufacturers for use as feed stock

49. | Fish feed 2309.9090 10% Nil.”; and

(20) in the Ninth Schedule, in the Table, in column (1), against serial number 2,—

(a) in column (3),—

(i) for the figure “300”, the figure “650” shall be substituted; and

(ii) for the figure “1000”, the figure “650” shall be substituted; and

(b) in column (4),—

(i) for the figure “300”, the figure “650” shall be substituted; and

(ii) for the figure “1000”, the figure “650” shall be substituted.

4. Amendment of Income Tax Ordinance, 2001 (XLIX of 2001).— In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

(1) in section 2,—

(a) in clause (22A), after the word “consumer”, occurring for the third time, the words “excluding durable goods” shall be inserted;

(b) after clause (30B), the following new clause shall be inserted, namely:—

“(30C) “liaison office” means a place of business acting for the principal, head office or any entity of which it is a part, and

(a) its activities do not result in deriving income in Pakistan; and

(b) maintains itself out of any amount remitted from outside Pakistan received through normal banking channels.

Explanation,— It is clarified that—

(c)

(i) a place of business shall not be treated as liaison office if it engages in—

(a) commercial activities;

(b) trading or industrial activities; or

(c) the negotiation and conclusion of contracts;

(ii) the activities shall be treated to be commercial activities, if these include—

(a) providing after sales services for goods or services; or

(b) marketing or promoting pharmaceutical and medical products or services;

(iii) subject to clause (i), a place of business shall be treated as a liaison office, if it undertakes activities of—

(a) an exploratory or preparatory nature, to investigate the possibilities of trading with, or in, Pakistan;

(b) exploring the possibility of joint collaboration and export promotion;

(c) promoting products where such products are yet to be supplied to, or sold in, Pakistan;

(d) promoting technical and ___ financial collaborations between its principal and taxpayers in Pakistan; or

(e) provision of technical advice and assistance.”;

in clause (35AA), after the word “Pakistan” occurring for the second time, the words “or any subsidiary of NCCPL notified by the Board for the purpose of this clause” shall be inserted;

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(2)

(d) in clause (38A), after the word "officer", occurring for the

third time, the expression ", District Taxation Officer
Inland Revenue, Assistant Director Audit," shall be

inserted;

(e) after clause (38A), amended as aforesaid, the following
new clause shall be inserted, namely:—

"(38B) "online marketplace" means an_ information
technology platform run by e-commerce entity over
an electronic network that acts as a facilitator in
transactions that occur between a buyer and a
seller."; and

(f) after clause (62), the following new clause shall be
inserted, namely:—

"(62A) "startup" means,—

(i)

a business of a resident individual, AOP or a
company that commenced on or after first day
of July, 2012 and the person is engaged in or
intends to offer technology driven products or
services to any sector of the economy
provided that the person is registered with
and duly certified by the Pakistan Software
Export Board (PSEB) and has turnover of less
than one hundred million in each of the last
five tax years; or

any business of a person or class of persons,
subject to the conditions as the Federal
Government may, by notification in the official
Gazette, specify.;"

in section 4B, in sub-section (1), for the expression "and
2016" the expression "to 2017" shall be substituted;

for section 5A, the following shall be substituted, namely:-

"5A. Tax on undistributed profits.- (1) For tax year
2017 and onwards, a tax shall be imposed at the rate of
seven and a half percent of its accounting profit before tax
on every public company, other than a scheduled bank or a
modaraba, that derives profit for a tax year but does not

distribute at least forty percent of its after tax profits within

(6)

six months of the end of the tax year through cash or bonus shares:

Provided that for tax year 2017, bonus shares or cash dividends may be distributed before the due date mentioned in sub-section (2) of section 118, for filing of a return.

(2) The provisions of sub-section (1) shall not apply to—

(a) a company qualifying for exemption under clause (132) of Part I of the Second Schedule; and

(b) a company in which not less than fifty percent shares are held by the Government.”;

in section 5AA, in sub-section (1), after the word “vehicle”, the expression “, or a company” shall be inserted”;

in section 7C, for sub-section (4), the following shall be substituted, namely:-

“(4) This section shall apply to projects undertaken for construction and sale of residential and commercial buildings initiated and approved.—

(a) during tax year 2017 only;

(b) for which payment under rule 13S of the Income Tax Rules, 2002 has been made by the developer during tax year 2017; and

(c) the Chief Commissioner has _ issued online schedule of advance tax installments to be paid by the developer in accordance with rule 13U of the Income Tax Rules, 2002.”;

in section 7D, for sub-section (4), the following shall be substituted, namely:-

“(4) This section shall apply to projects undertaken for development and sale of residential and commercial plots initiated and approved.—

(a) during tax year 2017 only;

(7)

(10)

(11)

(b) for which payment under rule 13S of the Income Tax Rules, 2002 has been made by the developer during tax year 2017; and

(c) the Chief Commissioner has _ issued online schedule of advance tax installments to be paid by the developer in accordance with rule 13ZB of the Income Tax Rules, 2002.”;

in section 8, in sub-section (1),—

(a) in the preamble, for the expression “, 7B, 7C and 7D” the expression “and 7B” shall be substituted; and

(b) in clause (d), for the expression “, 7B, 7C and 7D” the expression “and 7B” shall be substituted;

in section 13, in sub-section (7), in the second proviso, for the words “five hundred thousand” the words “one million” shall be substituted;

in section 21, in clause (0), for the word “five” the word “ten” shall be substituted;

in section 22, in sub-section (15), for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that where a depreciable asset is jointly owned by a taxpayer and an Islamic financial institution licensed by the State Bank of Pakistan or Securities and Exchange Commission of Pakistan, as the case may be, pursuant to an arrangement of Musharika financing or diminishing Musharika financing, the depreciable asset shall be treated to be wholly owned by the taxpayer.”;

in section 53,—

(i) in sub-section (2), for the expression “Federal Government’, the expression “Board with the approval of Federal Minister-in-charge” shall be substituted; and

(ii) in sub-section (4), for the full stop, a colon shall be substituted and thereafter the following provisos shall be added, namely:-

“Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from the first day of July, 2016 and shall continue to be in force till the thirtieth day of June, 2018, if not earlier rescinded:

Provided further that all notifications issued on or after the first day of July, 2016 and placed before the National Assembly as required under sub-section (3) shall continue to remain in force till the thirtieth day of June, 2018, if not earlier rescinded by the Federal Government or the National Assembly.”;

(12) in section 62, in sub-section (1),—

(a)

(c)

in clause (i), the word “or”, occurring at the end, shall be omitted and thereafter the following new clause shall be inserted, namely:—

“(ia) in respect of cost of acquiring in the tax year, sukuks offered to the public by a public company listed and traded on stock exchange in Pakistan, provided the resident person is the original allottee of the sukuks; or”;

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

“Provided that where tax credit has been allowed under this clause and subsequently the insurance policy is surrendered within two years of its acquisition, the tax credit allowed shall be deemed to have been wrongly allowed and the Commissioner, notwithstanding anything contained in this Ordinance, shall re-compute the tax payable by the taxpayer for the relevant tax years and the provisions of this Ordinance, shall, so far as may, apply accordingly.

in sub section (2), in component C, in clause (a), after the word and comma “shares,” the words “or sukuks” shall be inserted ;

(13) sections 64A and 64AB shall be re-numbered as 60C and 60D respectively;

(14)

(15)

(18)

(19)

(20)

in section 60D, re-numbered as aforesaid, in sub-section (1), after the word "one" the words "and a half" shall be inserted;

in section 62A, in sub-section (2), in component C of the formula, in clause (c), after the word "hundred" the words "and fifty" shall be inserted;

section 65A shall be omitted;

in section 65C, in sub-section (1), for the words and full stop "tax year." the words and colon "three tax years:" shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the tax credit for the last two years shall be ten per cent of the tax payable.";

in section 94, sub-section (3) shall be omitted;

in section 100, in sub-section (2), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the for tax year 2017 and onward the provisions of this sub-section shall not apply on profit and gains derived from sui gas field.";

in section 100C,—

(a) in sub-section (1), in clause (b), the word "and", occurring at the end shall be omitted and in clause (c), for the full stop at the end a semi colon shall be substituted and thereafter the following new clause shall be added, namely:-

"(d) the administrative and management expenditure does not exceed 15% of the total receipts:

"Provided that clause (d) shall not apply to a non-profit organization, if—

(a) charitable and welfare activities of the non-profit organization have commenced for the first time within last three years; and

(21)

(b)

total receipts of the non-profit organization during the tax year are less than one hundred million Rupees.”;

(b) after sub-section (1), amended as aforesaid, the following new sub-sections shall be inserted, namely:-

“(1A)

(1B)

Notwithstanding anything contained in sub-section (1), surplus funds of non-profit organization shall be taxed at a rate of ten per cent.

For the purpose of sub-section (1A), surplus funds mean funds or monies:

(a)

(b)

not spent on charitable and welfare activities during the tax year;

received during the tax year as donations, voluntary contributions, subscriptions and other incomes;

which are more than twenty-five per cent of the total receipts of the non-profit organization received during the tax year; and

are not part of restricted funds.

Explanation.- For the purpose of this sub-section, “restricted funds” mean any fund received by the organization but could not be spent and treated as revenue during the year due to any obligation placed by the donor.”;

in section 113, in sub-section (1), in clause (e), for the words “one per cent” the expression “the percentage as specified in column (3) of the Table in Division IX of Part-I of the First Schedule” shall be inserted;

in section 114, in sub-section (6), in clause (c), the expression “122C,” shall be omitted;

in section 115, in sub-section (3), after the expression "(iii)"
the expression ", (iv), (v) and (vi)" shall be inserted;

in section 116,—

(25)

(26)

(27)

(28)

(29)

(30)

(a)

(b)

sub-section (2A) shall be omitted; and

in sub-section (3), for the expression "an assessment, for the tax year to which it relates, is made under sub-section (1) or sub-section (4) of section 122" the expression "the receipt of notice under sub-section (9) of section 122, for the tax year to which it relates" shall be substituted;

in section 119, in sub-section (4), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that where the Commissioner has not granted extension for furnishing return under sub-section (3) or sub-section (4), the Chief Commissioner may on an application made by the taxpayer for extension or further extension, as the case may be, grant extension or further extension for a period not exceeding fifteen days unless there are exceptional circumstances justifying a longer extension of time.";

in section 121, in sub-section (1), after clause (aa), the following new clause shall be inserted, namely:—

"(ab)

furnish return of income in response to notice under sub-section (3) or sub-section (4) of section 114; or';

in section 122, in sub-section (1), the expression "or issued under section 122C," shall be omitted;

section 122C shall be omitted;

in section 127, in sub-section (1), the expression "except an

assessment order under section 122C,” shall be omitted;

in section 130, in sub-section (3),—

(a)

(b)

(c)

in clause (a), after the semicolon, the word “or” shall be inserted;

in clause (b), for the expression “; or” a full stop shall be substituted; and

clause (c) shall be omitted;

(31)

(32)

(35)

(36)

in section 137, in sub-section (2), for the colon, occurring first, a full stop shall be substituted and thereafter both the provisos shall be omitted;

in section 146,—

(a) in the marginal note, after the word “Kashmir”, the words “and Gilgit-Baltistan” shall be inserted; and

(b) in sub-section (1), after the word “Kashmir”, wherever occurring, the words “or Gilgit-Baltistan” shall be inserted;

in section 147, in sub-sections (2) and (4B), for the words

“five hundred thousand”, the words “one million” shall be

substituted;

in section 148,—

(i) in sub-section (7),—

(a) clause (b) shall be omitted; and

(b) in clause (c), for the full stop at the end, a semicolon shall be substituted;

(ii) in sub-section (8), after the word “of”, the expression “plastic raw material imported by an industrial undertaking falling under PCT heading 39.01 to 39.12,” shall be inserted;

in section 150A,—

(a) for the marginal note the words “Return on investment in Sukuks” shall be substituted; and

(b) after the word “vehicle”, the expression “, or a company, at the time of” shall be inserted;

in section 152,—

(a) in sub-section (1AAA), for the expression “Division IIIA”, the expression “Division II” shall be substituted;

(b)

(d)

in sub-section (1B), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the provisions of this sub-section shall not apply in respect of a non-resident person unless he opts for the final tax regime.”;

in sub-section (2A), clauses (i), (ii) and (iii) shall be re-numbered as (a), (b) and (c) respectively; and

for sub-section (4A), the following shall be substituted, namely:-

“(4A) The Commissioner may, on application made by the recipient of payment referred to in sub-section (1A) having permanent establishment in Pakistan, or by a recipient of payment referred to in sub-section (2A), as the case may be, and after making such inquiry as the Commissioner thinks fit, allow by order in writing, in cases where the tax deductible under sub-section (1) or sub-section (2A) is adjustable, any person to make the payment without deduction of tax or deduction of tax at a reduced rate.”;

(37) in section 153, in sub-section (1), in clause (c), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that where the recipient of the payment under clause (b) receives the payment through an agent or any other third person and the agent or, as the case may be, the third person retains service charges or fee, by whatever name called, from the payment remitted to the recipient, the agent or the third person shall be treated to have been paid the service charges or fee by the recipient and the recipient shall collect tax along with the payment received.”;

(38) in section 165, after sub-section (2), the following new sub-section shall be inserted, namely:—

“(2A) Any person. who, having _ furnished statement under sub-section (1) or sub-section (2), discovers any omission or wrong statement therein, may file a revised statement within sixty days of filing of

[Part I

(39)

(41)

statement under sub-section (1) or sub-section (2), as the case may be.”;

in section 165B,—

(a) in sub-section (1), after the word “non-resident” the words “or any other reportable” shall be inserted;

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

“(3) For the purpose of this section, the terms “reportable person” and “financial institution” shall have the meaning as provided in Chapter XIIA of the Income Tax Rules, 2002.”;

in section 176, in sub-section (1), in clause (c), after the word “accountants”, the words “, or a firm of cost and management accountants as defined under the Cost and Management Accountants Act, 1966 (XIV of 1966)” shall be

inserted;

in section 182, in the Table, in column (1),—

(a) against serial number 7, in column (4), after the figures “174” a comma and figure “, 108” shall be added;

(b) against serial number 9, in column (2), after the figure “176”, the word and figure “or 108” shall be added; and

after serial number 16 and entries relating thereto in columns (2), (3) and (4), the following new serial number and entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

“17. | Any reporting financial | Such — reporting | 107,

institution or reporting
entity who fails to
furnish information or
country-by-country

report to the Board as
required under section
107, 108 or 165B
within the due date.

financial

institution or
reporting — entity
shall pay a
penalty of two
thousand rupees
for each day of
default subject
to a minimum
penalty of

108
and
165B

twenty five
thousand
rupees.

18. | Any person who fails to | 1% of the value | 108.”
keep and_= maintain | of transactions, | ;
document and | the record of
information required | which is
under section 108 or | required to be
Income Tax _ Rules, | maintained
2002. under section

108 and Income
Tax Rules,
2002.

(42) in section 191, in sub-section (1),—

(a) in clause (a), after the expression “(3)”, the expression

“and sub-section (4)” shall be inserted; and

(b) in clause (c), after the word “Chapter”, the expression

“or Chapter XII” shall be inserted;

(43) in section 205, in sub-section (1B), for the full stop at the
end, a colon shall be substituted and thereafter the following
proviso shall be added, namely:—

“Provided that in the case of person having a special tax
year, the default surcharge shall be calculated on and from
the first day of the fourth quarter of the special tax year till
the date on which assessment is made or the last day of
special tax year, whichever is earlier.”;

(44) in section 206A, in sub-section (3), for the colon at the end, a
full stop shall be substituted and the proviso thereafter shall
be omitted;

(45) in section 207,—

(a)

in sub-section (1), after clause (i), the following new
clauses shall be inserted, namely:—

“(ia)

(ib)

District Taxation Officer Inland Revenue;

Assistant Director Audit.”;

(46)

(47)

(48)

(49)

(50)

(b) in sub-section (3A), for the word "Officer" the word "Officers" shall be substituted and thereafter the expression ", District Taxation Officer Inland Revenue, Assistant Director Audit" shall be inserted;

(c) in sub-sections (4) and (4A), after the word "Officers", occurring for the second time, the expression ", District Taxation Officer Inland Revenue, Assistant Director Audit" shall be inserted;

in section 208, in sub-section (1), after the word "Officers", occurring for the second time, the expression ", District Taxation Officer Inland Revenue, Assistant Director Audit" shall be inserted;

in section 216,—

(a) in sub-section (3), after clause (k), the following new clause shall be inserted, namely:—

"(ka) Employees Old Age Benefit Institution in respect of information regarding salaries in statements furnished under section 165;" and

(b) in sub-section (5), for the word "Government", the expression "Minister-in-charge" shall be substituted;"

in section 227A, in sub-section (1),

(a) after the word "cases", occurring for first time, the expression "(i)" shall be inserted; and

(b) after the word "cases", occurring for the third time, the expression "and (ii) for other meritorious services" shall be inserted;

in section 227B, in sub-section (3), after clause (a), the following new clause shall be inserted, namely:—

"(aa) _ the information is not supported by any evidence;"

after section 230C, the following new sections shall be inserted, namely:—

"230D. Directorate-General of Broadening of Tax Base.— (1) The Directorate-General of Broadening of Tax Base shall consist of a Director-General and as many Directors, Additional Directors, Deputy Directors, Assistant

Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorate-General of Broadening of Tax Base.

230E. Directorate-General of Transfer Pricing.— (1)
The Directorate-General of Transfer Pricing shall consist of a Director-General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

(2) The functions of the Directorate General of Transfer Pricing shall be to conduct transfer pricing audit.

Explanation: For the removal of doubt, it is clarified that transfer pricing audit refers to the audit for determination of transfer price at arm's length in transactions between associates and is independent of audit under section 177, 214C or 214D which is audit of the income tax affairs of the taxpayer.

(3) The Board may, by notification in the official Gazette, specify the criteria for selection of the taxpayer for transfer pricing audit and may further specify functions, jurisdiction and powers of the Directorate-General of Transfer Pricing.”;

in section 231B, for sub-section (1A), the following shall be substituted, namely:—

“(1A) Every leasing company or a scheduled bank or a non-banking financial institution or an investment bank or a modaraba or a development finance institution, whether shariah compliant or under conventional mode, at the time of leasing of a motor vehicle to a non-filer, either through jjara or otherwise, shall collect advance tax at the rate of four per cent of the value of the motor vehicle.”;

in section 233, after sub-section (2), the following new sub-sections shall be inserted, namely:

“(2A) Notwithstanding the provisions of sub-section (1), where the principal is making payment on account of

(53)

(54)

(55)

commission to an advertising agent, directly or through electronic or print media, the principal shall deduct tax (in addition to tax required to be deducted under clause (b) of sub-section (1) of section 153 on advertising services excluding commission), at the rate specified in Division II of Part IV of the First Schedule on the amount equal to—

Ax15
85

Where A = amount paid or to be paid to electronic or print media for advertising services (excluding commission) on which tax is deductible under clause (b) of sub-section (1) of section 153.

(2B) Tax deducted under sub-section (2A) shall be final tax on the income of the advertising agent.”;

in section 233A, for sub-section (2), the following shall be substituted, namely:—

“(2) The tax collected under sub-section (1) shall be final tax.”;

in section 234A,—

(a) in sub-section (3), after the word “section”, occurring for the first time, the expression “and under section 235” shall be inserted;

(b) after sub-section (3), amended as aforesaid, the following explanation shall be added, namely:—

“Explanation.— For removal of doubt, it is clarified that for the purposes of this section tax on income arising from consumption of gas referred to in sub-section (3) means the tax collected under sub-section (1) which is inclusive of sales tax and all incidental charges.”; and

(c) sub-section (4) shall be omitted;
in section 235,—

(a) after sub-section (2), the following explanation shall be added, namely:—

“Explanation.— For removal of doubt, it is clarified that for the purposes of this section electricity consumption bill referred to in sub-section (2) means electricity bill inclusive of sales tax and all incidental charges.”;

(b) in sub-section (4),—

(i) in clause (a), for the expression “thirty thousand rupees per month’, the expression “three hundred and sixty thousand Rupees per annum” shall be substituted; and

(ii) clause (d) shall be re-numbered as clause (c);

(56) in section 235A, after sub-section (1), the following explanation shall be added, namely:—

“Explanation.— For removal of doubt, it is clarified that for the purposes of this section, electricity consumption bill referred to in sub-section (2) means electricity bill inclusive of sales tax and all incidental charges.”;

(57) in section 235B,—

(a) in the marginal note, for the expression “,re-rollers etc” the words “and composite units” shall be substituted; and

(b) in sub-section (1), for the expression “steel re-roller,”, the word “and” shall be substituted;

(58) in section 236C,—

(a) in sub-section (1), after the word “registering”, wherever occurring, the expression”, recording” shall be inserted;

(b) after sub-section (1), amended as aforesaid, the following explanation shall be added, namely:—

“Explanation For removal of doubt, it is clarified that the person responsible for registering, recording or attesting transfer includes person responsible for registering, recording or attesting transfer for local authority, housing authority, housing society, co-operative society and registrar of properties.”; and

(59)

(60)

(61)

(c) in sub-section (2), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that where immovable property referred to in sub-section (1) is acquired and disposed of within the same tax year, the tax collected under this section shall be minimum tax.”;

in section 236K,—

(a) in sub-section (1), after the word “registering”, wherever occurring, the expression”, recording” shall be inserted; and

(b) after sub-section (1), amended as aforesaid, the following explanation shall be added, namely:—

“Explanation,—For removal of doubt, it is clarified that the person responsible for registering, recording or attesting transfer includes person responsible for registering, recording or attesting transfer for local authority, housing authority, housing society, co-operative society and registrar of properties.”;

in section 236W,—

(a) in sub-section (1), after the word “registering”, wherever occurring, the comma and word “, recording” shall be inserted; and

(b) after sub-section (1), amended as aforesaid, the following explanation shall be added, namely:—

“Explanation,—For removal of doubt, it is clarified that the person responsible for registering, recording or attesting transfer includes person responsible for registering, recording or attesting transfer for local authority, housing authority, housing society, co-operative society and registrar of properties.”

after section 236W, amended as aforesaid, the following new section shall be added, namely, —

“236X. Advance tax on tobacco.— (1) Pakistan Tobacco Board or its contractors, at the time of collecting cess on tobacco, directly or indirectly, shall collect advance

tax at the rate of five percent of the purchase value of

tobacco from every person purchasing tobacco including manufacturers of cigarettes.

(2) Tax collected under this section shall be adjustable.”;

(62) after section 240, the following new section shall be added, namely:—

“241. Validation. — All notifications and orders issued and notified, in exercise of the powers conferred upon the Federal Government, before the commencement of Finance Act, 2017 shall be deemed to have been validly issued and notified in exercise of those powers.”;

(63) in the First Schedule,—

(A) in Part I,—

(i) in Division III,—

(a) in clause (b), for the figure “12.5”, the figure “15” shall be substituted; and

(b) in clause (c),—

(a) for the figure “10” the figure “12.5” shall be substituted; and

(b) after the word “fund”, the expression “if the amount of dividend is above 2.5 million and 10% if the amount of dividend is less than or equal to 2.5 million” shall be inserted;

(ii) in Division IIIA, for the TABLE, the following shall be substituted, namely:—

“TABLE

S.No. Profit on Debt Rate
of tax

(1) (2) (3)

1. Where profit on debt does not 10%
exceed Rs.5,000,000

2. Where profit on debt exceeds 12.5%

Rs.5,000,000 but does not
exceed Rs.25,000,000

3. Where profit on debt exceeds 15% |”;
Rs.25,000,000

(iii) in Division VII, for the Table, excluding provisos thereunder, the following new Table and a new proviso thereunder shall be substituted, namely:—

TABLE

“S.No.

Period

Tax

Year

2015

Tax

Year

2016

Tax Year 2017

Tax Year 2018

Securities Securities
acquired acquired after
before 01-07-2016
01-07-2016

Filer

Non-
Filer

Filer | Non- | Filer | Non-
Filer Filer

(2)

(3)

(4)

(5)

(6)

(7) | (8) | (9) | (10)

(1)

1.

Where holding

period of a security is less than twelve months

12.5%

15%

15%

18%

15% | 18%

Where holding period of a security is twelve months or more but less than twenty-four months

10%

12.5%

12.5%

16%

12.5% | 16%

20%

Where holding period of a security is twenty - four months or more but the security was acquired on or after 1s July, 2013.

0%

75%

7.5%

11%

7.5% | 11%

15%

Where the
security was
acquired
before 1: July,
2013

0%

0%

0%

0%

0% 0% 0% 0%

Part I

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(2)

(3)

(4) (5) | (6) | (7) | (8) | (9) | (10)

(1)

5.

Future
commodity
contracts

entered into by

members of
Pakistan
Mercantile
Exchange

0%

0% 5% 5% 5% 5% | 5% 5%

Provided that the rate of tax on cash settled
derivatives traded on the stock exchange shall be 5%
for the tax years 2018 to 2020.”;

(iv) in Division IX, in column (1),—

(a)

(b)

against serial number 1, in column (2), in
entry (d), for the full stop at the end the
expression “; and” shall be substituted and
thereafter the following new entry shall be
added, namely:—

“(e) person running an online marketplace as
defined in clause (38B) of section 2.”;
and

against serial number 4, in column (3), for the
figure “1”, the figure “1.25” shall be
substituted;

(B) in Part-II, after the Table, at the end, the following
proviso shall be added, namely:—

“Provided that the rate specified in column (3),—

(a)

in the case of industrial undertaking, being a filer, importing plastic raw material falling under PCT Heading 39.01 to 39.12 for its own use shall be 1.75% of the import value as increased by customs duty, sales tax and Federal excise duty; and

in the case of a commercial importer, being a filer, importing plastic raw material falling under PCT Heading 39.01 to 39.12 shall be 4.5 % of the import value as increased by customs duty, sales tax and Federal excise duty.”;

(C) in Part III,—

(i)

(ii)

in Division I,—

(a)

(b)

in clause (b), for the figure “12.5”, the figure “15” shall be substituted; and

in the first proviso, in the Table, for the figure “10”, wherever occurring, the figure “12.5” shall be substituted;

in the third proviso, for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that the rate of tax on dividend received by a person, other than a company, from a money market mutual fund shall be 10%, if the amount of dividend does not exceed two and a half million Rupees.”;

in Division II,—

(a)

(b)

in paragraph (1), for the figure “12”, the figure “13” shall be substituted;

in paragraph (4),—

(i) in sub-paragraph (i), for the figure “6”, the figure “7” shall be substituted; and

(ii) in sub-paragraph (ii), for the figure “6.5”, the figure “7.75” shall be substituted;

in paragraph (5), in sub-paragraph (ii),—

(i) in clause (a), for the figure “12”, the figure “14” shall be substituted; and

(ii) in clause (b), for the figure “15”, the

figure "17.5" shall be substituted; and

in paragraph (6), in sub-paragraph (ii), for the figure "12", the figure "13" shall be substituted;

(iii) in Division III,—
(a) in paragraph (1),—

(i) in sub-paragraph (a), for the full stop at the end a colon shall be substituted and thereafter the following explanation shall be added, namely:—

“Explanation.—For removal — of doubt, it is clarified that “cotton seed and edible oils’ means cotton seed oil and edible oils;”;

(ii) for sub-paragraph (ab), the following shall be substituted, namely:—

“(ab) in the case of supplies made by the distributor of fast moving consumer goods,—

(i) in case of a company, 2% of the gross amount payable; and

(ii) in any other case, 2.5% of the gross amount payable.”;

(iii) in sub-paragraph (b),—

(a) in clause (i), for the figure “6”, the figure “7” shall be substituted; and

(b) in clause (ii), for the figure “6.5” the figure “7.75” shall be substituted;

(b) in paragraph (2), in sub- paragraph (ii),—

(i) in clause (a), for the figure “12” the figure “14.5” shall be substituted; and

(ii) in clause (b), for the figure “15” the figure “17.5” shall be substituted; and

(c) in paragraph (3),—

(i) in sub-paragraph (ii), for the figure “10” the figure “12” shall be substituted; and

(ii) in sub-paragraph (iii), for the figure “10” the figure “12.5” shall be substituted;

(iv) in Division V, in paragraph (b), after the word “rent” the expression “for filers and 17.5% of the gross amount of rent for non-filers” shall be added;

(v) in Division VI, in paragraph (1), for the figure “20”, the figure “25” shall be substituted;

(vi) in Division VIA, for the figure “15”, the figure “17.5” shall be substituted; and

(vii) in Division VIB, after the word “charges”, the expression “for filers and six per cent for non-filers” shall be inserted; and

in Part IV,—

(i)

(ii)

(iii)

in Division IV, after the word “the” the word “gross” shall be inserted;

in Division V, in the Table, in the first column, against serial number (b), in column (3), for the figure “14” the figure “12.5” shall be substituted;

in Division VII, in paragraph (1), in the Table, in column (1),—

(a) against serial number 1, in column (3), for the figure “10,000” the figure “7,500” shall be substituted;

(b) against serial number 2, in column (3), for the figure “20,000” the figure “15,000” shall be substituted; and

(c) against serial number 3, in column (3), for the figure “30,000”, the figure “25,000” shall be substituted;

(iv) in Division VIII, after the word "auction" at the end, the expression "for filers and 15% of the gross sale price of any property or goods sold by auction for non-filers" shall be added;

(v) for Division XV, the following shall be substituted, namely:—

"Division XV
Advance tax on sale to retailers

The rate of collection of tax under section 236H on the gross amount of sales shall be as follows:—

Category of sale	Rate of tax Filer	Rate of tax Non-filer
(1)	(2)	(3)
Electronics	1%	1%
Others	0.5%	" and

(vi) in Division XXI, in both the provisos, for the words "Federal Government", the expression "Board with the approval of Federal Minister-in-charge" shall be substituted;

(vii

in Division XXV, in the Table, in column (1), against serial number 2, in column (2), for the expression "exceeding Rs.0.2 million", the expression "exceeding Rs. 0.3 million in aggregate" shall be substituted;

(64) in the Second Schedule,—

(A) in Part I—

(i) in clause (66),—

(a) in sub-clause (xxxi), for the words "Society for Welfare of Patients of SIUT", the words "Society for the Welfare of SIUT" shall be substituted;

(b) after sub-clause (xxxv), the following new sub-clauses shall be added, namely:—

"(xxxvi) Asian Infrastructure Investment Bank and persons as provided in Article 51 of Chapter IX of the Articles of Agreement

(ii)

(iii)

signed and ratified by Pakistan and entered into force on the 25% December, 2015.

(xxxvii) Gulab Devi Chest Hospital.

(xxxviii) Pakistan Poverty Alleviation Fund.

(xxxix) National Academy of Performing Arts.

(xl) Pakistan Sweet Homes Angels and Fairies Place.

(xli) | National Rural Support Programme.”; in clauses (126A), (126AA), (126AC) and (126D), for the word “Gawadar”, wherever occurring, the

word “Gawadar” shall be substituted;

after clause (140), the following new clause shall be inserted, namely:—

“(140A) Any profit on debt received by Japan

(iv)

International Cooperation Agency (JICA), from Islamabad-Burhan Transmission Reinforcement Project (Phase-I) undertaken in pursuance to the loan agreement for Islamabad-Burhan Transmission Reinforcement Project (Phase-I).”;

after clause (142), the following new clause shall be added, namely:—

(143) Profit and gains derived by a start-up as

defined in clause (62A) of section 2 for the tax year in which the start-up is certified by the Pakistan Software Export Board and the following two tax years.”;

(B) in Part-II, after clause (28B), the following new clause shall be added, namely:—

“(28C)

The rates of tax as specified in Division II of Part-IV of the First Schedule shall be five percent in the case of a person running online marketplace as defined in clause (38B) of section 2.”;

(C) in Part IV.—

(i) in clause (9A),—

(a) for the expression “, steel re-rollers”, occurring for the first time, the word “and” shall be substituted”; and

(b) the expression “, steel re-rollers”, occurring for the second time, shall be omitted;”;

(ii) in clause (11A), after sub-clause (xxviii), the following new sub-clause shall be added, namely:—

“(xxix) start-up as defined in clause (62A) of section 2.”;

(iii) clause (41) shall be omitted;

(iv) after clause (43E), the following new clause shall be inserted, namely:—

“(43F) The provisions of section 153 shall not apply in the case of a start-up, being recipient of payment, as defined in clause (62A) of section 2.”;

(v) in clause (56), in sub-clause (ia), after the word “Ltd”, occurring for the last time, the expression “or any other oil marketing company licensed by Oil and Gas Regulatory Authority (OGRA)” shall be inserted;

(vi) clause (56A) shall be omitted;

(vii) in clause (72A), for the figure “2016” the figure “2017” shall be substituted;

(viii) in clause (72B),—

(a) in the second proviso, for the figure “110”, the figure “125” shall be substituted; and

(b) in the fourth proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided also that exemption certificate shall not be issued to an industrial undertaking

importing raw materials, specified in sub-section (8) of section 148.”; and

(ix) in clause (91),—

(a)

in sub-clause (i), in the Table, in the first column,—

(i)

(i)

against serial number (iv), in column (3), for the figure “8432.3090”, the figure “8432.3900” shall be substituted; and

against serial number (xviii), in column (3), for the figure “8701.9020”, the figure “8701.9200” shall be substituted;

in sub-clause (ii), in the Table, in the first column,—

(i)

(i)

(iii)

(iv)

(vi)

(vii)

against serial number (i), in column (3), for the figure “8432.3010”, the figure “8432.3100” shall be substituted;

against serial number (ii), in column (3), for the figure “8432.3090”, the figure “8432.3900” shall be substituted;

against serial number (iii), in column (3), for the figure “8432.3090”, the figure “8432.3900” shall be substituted;

against serial number (iv), in column (3), for the figure “8432.4000”, the figure “8432.4100” shall be substituted;
against serial number (v), in column (3),

for the figure "8432.3090", the figure
"8432.3900" shall be substituted;

against serial number (vi), in column (3),
for the figure "8432.3010", the figure
"8432.3100" shall be substituted; and

against serial number (vii), in column (3),
for the figure "8432.3090", the figure
"8432.3900" shall be substituted;

(x) in clause (94),—

(a)

for the figure “2017”, occurring for the first time, the figure “2018” shall be substituted;

for the word “or”, occurring for the third time, a comma shall be substituted; and

after the words “car rental services”, the words “, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited” shall be inserted;”; and

in the first proviso, for the expression “tax year 2016 or 2017, as the case may be” the expression “any of the tax years 2016 to 2018” shall be substituted; and

in the second proviso, for the figures “2017” and “2016”, the figures “2018” and “2017” shall be respectively substituted; and

(xi) after clause (100), the following new clauses shall be added, namely:—

“(101) The provisions of section 231A shall not apply

(102)

in respect of cash withdrawal made from a “Branchless Banking (BB) Agent Account” utilized to render branchless banking services to customers.

The provisions of section 231B(1A) shall not apply to light commercial vehicles leased under the Prime Minister's Youth Business Loan Scheme.”;

(65) in the Seventh Schedule,—

(a)

in rule 1,
following explanation shall be added, namely:—

in clause (g), after the full stop at the end the

“Explanation.— For removal of doubt, it is clarified

that nothing in this clause shall be so construed as to

allow a notional loss, or charge to tax any notional gain
on any investment under any regulation or instruction

unless all the events that determine such gain or loss have occurred and the gain or loss can be determined with reasonable accuracy.”; and

(66) in the Eighth Schedule, in rule 1, in sub-rule (6), for the word “thirty” the expression “forty-five” shall be substituted;

5. Amendment of Fiscal Responsibility and Debt Limitation Act, 2005 (VI of 2005).— In the Fiscal Responsibility and Debt Limitation Act, 2005 (VI of 2005) in section 2, after clause (0), the following Explanation shall be added, namely:—

“Explanation.- Total debt of the Government is public debt less accumulated deposits of the Federal and Provincial Governments with the banking system.”.

6. Amendments of Federal Excise Act, 2005.— In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 2, in clause (8a), for the words “Federal Government”, the word “Board” shall be substituted;

(2) in section 3,—

(i) in sub-section (1),—

(a) in clause (b), after the word “Pakistan”, the expression “irrespective of their final destination in territories of Pakistan” shall be inserted; and

(b) in clause (c), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

(ii) in sub-section (4), for the words “Federal Government”, the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

(3) in section 16,—

(i) in sub-section (2), for the words “Federal Government”,

the expression “Board with the approval of the Federal Minister-in-charge” shall be substituted;

(i)

(iii)

in sub-section (5), for the words "Federal Government", the expression "Board" shall be substituted; and

in sub-section (6), for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely:—

"Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from the 1st July, 2016 and shall continue to be in force till the 30 June, 2018, if not earlier rescinded:

Provided further that all notifications issued on or after the first day of July, 2016 and placed before the National Assembly as required under sub-section (5) shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded by the Federal Government or the National Assembly.";

(4) in section 19, for the sub-section (10), the following shall be substituted, namely:—

"(10) Where any person is engaged in the manufacture or

production of cigarettes in the manner contrary to this Act or the rules made thereunder or otherwise evades duty of excise on cigarettes or is engaged in the manufacture or production of counterfeited cigarettes or tax stamps, banderoles, stickers, labels or barcodes, or is engaged in the manufacturing or production of cigarettes packs without affixing, or affixing counterfeited, tax stamps, banderoles, stickers, labels or barcodes, the machinery, equipments, instruments or devices used in such manufacture or production shall, after outright confiscation, be destroyed in such manner as may be approved by the Commissioner and such person shall not be entitled to any claim on any ground whatsoever, or be otherwise not entitled to any compensation in respect of such machinery or equipments, instruments or devices and such confiscation or destruction shall be without prejudice to any other penal action which may be taken under the law against the person or in respect of the cigarettes, tax stamps, stickers, labels, barcodes or vehicles involved in or otherwise linked or connected with the case.";

(5) in section 29,—

(a)

(b)

(c)

(d)

in sub-section (1),—

(i)

(ii)

after

after clause (e), the following new clause (ea) shall be inserted, namely:—

“(ea) District Taxation Officer Inland Revenue;”
and

after clause (f), the following new clause (fa) shall be inserted, namely:—

“(fa) | Assistant Director Audit Inland Revenue;”

sub-section (1A), the following sub-sections shall

be inserted, namely:—

“(1AA) The Chief Commissioners Inland Revenue shall

(1AB)

perform their functions in respect of such persons or classes of persons or such areas as the Board may direct.

The Commissioners Inland Revenue shall perform their functions in respect of such persons or classes of persons or such areas as the Chief Commissioner, to whom they are subordinate, may direct.”;

in sub-section (1B),—

(i)

(ii)

after the words “Deputy Commissioner Inland Revenue”, the expression”, District Taxation Officer Inland Revenue” shall be inserted; and

after the words “Assistant Commissioner Inland Revenue”, the expression”, Assistant Director Audit Inland Revenue” shall be inserted;

in sub-section (1C),—

(i)

after the words “Deputy Commissioner Inland

Revenue”, the expression “, District Taxation Officer Inland Revenue” shall be inserted; and

(ii) after the words “Assistant Commissioner Inland Revenue”, the expression “, Assistant Director Audit Inland Revenue” shall be inserted;

in section 37, in sub-section (3), in the proviso, for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that the Commissioner Inland Revenue or any officer of Inland Revenue sub-ordinate to him shall not issue notice under this section or recovery rules made under the Federal Excise Rules, 2005 for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 33 in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals), subject to the condition that twenty-five per cent of the said amount of tax due has been paid by the taxpayer.”;

in section 47,—

(i) in sub-section (1), in clause (c), for full stop at the end the expression “jor” shall be substituted and thereafter the following new clause (d) shall be added , namely:—

“(d) sent electronically through email or to the e-folder maintained for the purpose of e-filing of sales tax-cum-Federal excise returns by the limited companies, both public and private.”; and

(ii) in sub-section (2), in clause (c), for full stop at the end the expression “jor” shall be substituted and thereafter the following new clause (d) shall be added, namely:—

“(d) sent electronically through email or to the e-folder maintained for the purpose of e-filing of sales tax-cum-Federal excise returns by the _ limited companies, both public and private.”;

after section 47B, the following new section 47C shall be inserted, namely:—

“47C. Validation.— All notifications and orders issued and notified in exercise of the powers conferred upon the Federal Government, before the commencement of Finance Act, 2017 shall be deemed to have been

validly issued and notified in exercise of those powers.”;

(9) in the First Schedule,—

(A) in Table-I, in column (1),—

(i)

for serial numbers 9a, 9b, 10a and 10b and the entries relating thereto in columns (2), (3) and (4), the following new serial numbers and entries relating thereto in columns (2), (3) and (4) shall respectively be substituted, namely:—

“9. | Locally produced cigarettes 24.02 Rupees three if their on-pack printed retail thousand seven price exceeds four hundred and thousand five hundred forty per Rupees per thousand thousand cigarettes. cigarettes

10. | Locally produced cigarettes 24.02 Rupees one if their on-pack printed retail thousand six price exceeds two thousand hundred and nine hundred and twenty- seventy per five Rupees per thousand thousand cigarettes but does not cigarettes exceed four thousand five hundred rupees per thousand cigarettes.

10a. | Locally produced cigarettes 24.02 Rupees eight if their on-pack printed retail hundred per price does not exceed two thousand thousand nine hundred and cigarettes”; twenty-five Rupees per thousand cigarettes.

(iii)

against serial number 13, in column (4), for the words “one rupee per kilogram’, the words “one Rupee and twenty- five paisa per kilogram” shall be substituted; and

for the existing Restrictions 1 and 3 after Table-1, the following shall be substituted, namely:—

“Restriction-1— Reduction.—For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial number 9, no

cigarette manufacturer shall reduce retail price from the level adopted on the day of the announcement of the latest budget.

Restriction-3 —Minimum price. —No brand shall be priced and sold at a retail price (excluding sales tax) lower than forty-five per cent of the retail price under column (2) against serial number 9 of Table-I of the First Schedule to this Act.”; and

(B) in Table-II in column (1), against serial number 6, in column (4), for the words “eighteen and a half”, the word “seventeen” shall be substituted; and

(10) in the Third Schedule, in Table-I in the first column,—
(i) against serial number 19,—

(a) in the second column, after the words “Materials and equipment”, the expression “(plant, machinery, equipment, appliances and accessories)” shall be inserted; and

(b) for the word “Gawadar”, wherever appearing, the word “Gawadar” shall be substituted;

(ii) against serial number 20, in the third column, the word “and” shall be omitted and thereafter the following new serial number 21 and entries relating thereto in the first, second and third columns shall be added, namely:—

“21 Vehicles imported by China Overseas Ports Holding | Respective Company Limited (COPHCL) and its operating | headings companies, namely:—

(a) China Overseas Ports Holding Company Pakistan (Private) Limited;

(b) Gawadar International Terminal Limited;

(c) Gawadar Marine Services Limited; and

(d) Gawadar Free Zone Company Limited; for a period of twenty-three years for construction, development and operations of Gawadar Port and Free Zone Area subject to limitations, conditions prescribed under PCT heading 9917 (3).”.

THE FIRST SCHEDULE

[See section 2(19)]

In the Customs Act, 1969 (IV of 1969), for the First Schedule, the following shall be substituted, namely:-

“THE FIRST SCHEDULE
(PAKISTAN CUSTOMS TARIFF)

[See section 18(1)]

TABLE OF CONTENTS

LIST OF SECTIONS AND CHAPTERS' TITLES OF THE FIRST SCHEDULE

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

Live animals.

Meat and edible meat offal.

Fish and crustaceans, molluscs and other aquatic invertebrates.

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

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

PONn>

SECTION II
VEGETABLE PRODUCTS

Section Notes.

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

7. Edible vegetables and certain roots and tubers.

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

9. Coffee, tea, mate and spices.

10. Cereals.

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

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

13. Lac; gums, resins and other vegetable saps and extracts.

14. Vegetable plaiting materials; vegetable products not elsewhere specified or

included.

SECTION III

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

Section Notes.

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

SECTION IV

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

Section Notes.

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

17. | Sugars and sugar confectionery.

18. Cocoa and cocoa preparations.

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

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

21. Miscellaneous edible preparations.

22. Beverages, spirits and vinegar.

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

24. Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

Section Notes.

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

26. Ores, slag and ash.

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

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

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

29. Organic chemicals.

30. | Pharmaceutical products.

31. Fertilizers.

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

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

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

35. Albuminoidal substances; modified starches; glues; enzymes.

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

37. Photographic or cinematographic goods.

38. Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

39. Plastics and articles thereof.

40. Rubber and articles thereof.

SECTION VIII

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

Section Notes.

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

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

43. Furskins and artificial fur; manufactures thereof.

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.

Section Notes.

44. Wood and articles of wood; wood charcoal.

45. Cork and articles of cork.

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

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF.

Section Notes.

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

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

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

SECTION XI

TEXTILES AND TEXTILE ARTICLES.

Section Notes.

50. — Silk.

51. Wool, fine or coarse animal hair; horsehair yarn and woven fabrics.

52. Cotton.

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

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

55. Man-made staple fibres.

56. Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.

57. Carpets and other textile floor coverings.

58. Special woven fabrics; tufted textile fabrics; lace; tapestries, trimmings; embroidery.

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

60. Knitted or crocheted fabrics.

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

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

63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-

STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Section Notes.

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

65. Headgear and parts thereof.

66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.

67. Prepared feathers and down and articles made of feathers or of down, artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.

Section Notes.

- 68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69. Ceramic products.
- 70. Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF, IMITATION JEWELLERY; COIN.

Section Notes.

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

- 72. Iron and steel.
- 73. — Articles of iron or steel.
- 74. Copper and articles thereof.
- 75. Nickel and articles thereof.
- 76. Aluminium and articles thereof.
- 77. (Reserved for possible future use in the Harmonized System).
- 78. Lead and articles thereof.
- 79. Zinc and articles thereof.
- 80. Tin and articles thereof.
- 81. Other base metals; cermets; articles thereof.
- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS

THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes.

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

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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

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

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

88. Aircraft, spacecraft, and parts thereof.

89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF.

Section Notes.

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

91. Clocks and watches and parts thereof.

92. Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF.

Section Notes.

93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Section Notes.

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

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

96. Miscellaneous manufactured articles.

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Section Notes.

97. Works of art, collectors' pieces and antiques.

98. Services (Federal Excise rates)

99. Special classification provisions.

ABBREVIATIONS AND SYMBOLS

AC

ASTM

Bq

°C

cc

cg

cm

cm²

cms

cN

DC

g

Hz

IR

kcal

kg

kgf

kN

kPa

kV

kVA

kvar

kw

kWh

|

LDT

m

m-

m²

m³

uCi

mm

mN

MPa

MW

N

No.

o-

alternating current

American Society for Testing Materials

Becquerel

degree(s) Celsius
cubic centimetre(s)
centigrams(s)
centimeter(s)
square centimeter(s)
square centimeter(s)
centinewton(s)
direct current
gram(s)

hertz

infra-red
kilocalorie(s)
kilogram(s)
kilogram(s)
kilonewton(s)
kilopascal(s)
kilovolt(s)
kilovolt(s)-ampere(s)
kilovolt(s)-ampere(s)-reactive
kilowatt(s)

Kilowatt hour

litre(s)

Light displacement tonnage
meter

meta-

square metre(s)
cubic meter
microcurie

millimetre
millinewton(s)
megapascal(s)
mega watt
newton(s)

number

ortho-

p- - para

t - tonne(s)

u - unit

UV - ultra-violet

Vv - volt(s)

Vol. - volume

Ww - watt(s)

% - percent

Xo - x degree(s)

GENERAL RULES FOR INTERPRETATION OF THIS SCHEDULE

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.

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.

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.

Notes.

(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.

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.

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.

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

For the purposes of interpretation, "Explanatory Notes to the Harmonized Commodity Description and Coding System'(2017 version) published by World Customs Organization, Brussels as amended from time to time shall be considered authentic source of interpretation.

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 |

LIVE ANIMALS; ANIMAL PRODUCTS

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, 03.07 or 03.08;
- (b) Cultures of micro-organisms and other products of heading 30.02; and
- (c) Animals of heading 95.08.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

01.01 Live horses, asses, mules and hinnies.

- Horses:

0101.2100 - - Pure-bred breeding animals 3

0101.2900 - - Other 3

0101.3000 - Asses 3

0101.9000 - Other 3

01.02 Live bovine animals.

- Cattle:

- - Pure-bred breeding animals:

0102.2110 --- Bulls 3

0102.2120 --- Cows 3

0102.2130 --- Oxen 3

0102.2190 --- Other 3

-- Other:

0102.2910 --- Bulls 3

0102.2920 --- Cows 3

0102.2930 --- Oxen 3

0102.2990 --- Other 3

- Buffalo:

0102.3100 - - Pure-bred breeding animals 3

0102.3900 - - Other 3

0102.9000 - Other 3

01.03 Live swine.

0103.1000 - Pure- bred breeding animals 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other:

0103.9100 - - Weighing less than 50 kg 20

0103.9200 - - Weighing 50 kg or more 20

01.04 Live sheep and goats.

0104.1000 - Sheep 3

0104.2000 - Goats 3

01.05 Live poultry, that is to say, fowls of the species

Gallus domesticus, ducks, geese, turkeys and

guinea fowls.

- Weighing not more than 185 g:

0105.1100 - - Fowls of the species Gallus domesticus (chicken) 3

0105.1200 -- Turkeys 3

0105.1300 - - Ducks 3

0105.1400 - - Geese 3

0105.1500 - - Guinea fowls 3

- Other:

0105.9400 -- Fowls of the species Gallus domesticus (chicken) 3

0105.9900 -- Other 3

01.06 Other live animals.

- Mammals:

0106.1100 - - Primates 3

0106.1200 - - Whales, dolphins and porpoises (mammals of the 3
order Cetacea); manatees and dugongs (mammals of
the order Sirenia); seals, sea lions and walruses
(mammals of the suborder Pinnipedia)

0106.1300 -- Camels and other camelids (Camelidae) 3

0106.1400 - - Rabbits and hares 3

0106.1900 - - Other 3

0106.2000 - Reptiles (including snakes and turtles) 3

- Birds:

- - Birds of prey:

0106.3110 - - - Falcons 3

0106.3190 --- Other 3

0106.3200 - - Psittaciformes (including parrots, parakeets, macaws 3
and cockatoos)

0106.3300 - - Ostriches; emus (Dromaius novaehollandiae) 3

0106.3900 - - Other 3

- Insects:

0106.4100 - - Bees 3

PCT CODE

Heading / Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0106.4900 -- Other 3

0106.9000 - Other 3

Chapter 2

Meat and edible meat offal

Note.

1. This Chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or

unsuitable for human consumption;

(b) | Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.110r 30.02);or

(c) Animal fat, other than products of heading 02.09 (Chapter 15).

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

02.01 Meat of bovine animals, fresh or chilled.

0201.1000 - Carcasses and half- carcasses 3

0201.2000 - Other cuts with bone in 3

0201.3000 - Boneless 3

02.02 Meat of bovine animals, frozen.

0202.1000 - Carcasses and half- carcasses 3

0202.2000 - Other cuts with bone in 3

0202.3000 - Boneless 3

02.03 Meat of swine, fresh, chilled or frozen.

- Fresh or chilled:

0203.1100 - - Carcasses and half-carcasses 20

0203.1200 -- Hams, shoulders and cuts thereof, with bone in 20

0203.1900 - - Other 20

- Frozen:

0203.2100 - - Carcasses and half-carcasses 20

0203.2200 -- Hams, shoulders and cuts thereof, with bone in 20

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

0203.2900 - - Other 20

02.04 Meat of sheep or goats, fresh, chilled or frozen.

0204.1000 - Carcasses and half carcasses of lamb, fresh or chilled 3

- Other meat of sheep, fresh or chilled:

0204.2100 - - Carcasses and half-carcasses 3

0204.2200 -- Other cuts with bone in 3

0204.2300 - - Boneless 3

0204.3000 - Carcasses and half- carcasses of lamb, frozen 3

- Other meat of sheep, frozen:

0204.4100 - - Carcasses and half-carcasses 3

0204.4200 -- Other cuts with bone in 3

0204.4300 - - Boneless 3

0204.5000 - Meat of goats 3

0205.0000 Meat of horses, asses, mules or hinnies, fresh, 20
chilled or frozen.

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 3

- Of bovine animals, frozen:

0206.2100 - - Tongues 3

0206.2200 -- Livers 3

0206.2900 - - Other 3

0206.3000 - Of swine, fresh or chilled 20

- Of swine, frozen:

0206.4100 -- Livers 20

0206.4900 - - Other 20

0206.8000 - Other, fresh or chilled 3

0206.9000 - Other, frozen 3

02.07 Meat and edible offal, of the poultry of heading 01.05,
fresh, chilled or frozen.

- Of fowls of the species Gallus domesticus:

0207.1100 - - Not cut in pieces, fresh or chilled 20

0207.1200 - - Not cut in pieces, frozen 20

0207.1300 -- Cuts and offal, fresh or chilled 20

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

0207.1400 -- Cuts and offal, frozen 20

- Of turkeys:

0207.2400 - - Not cut in pieces, fresh or chilled 20

0207.2500 - - Not cut in pieces, frozen 20

0207.2600 -- Cuts and offal, fresh or chilled 20

0207.2700 -- Cuts and offals, frozen 20

- Of ducks:

0207.4100 -- Not cut in pieces, fresh or chilled 20

0207.4200 - - Not cut in pieces, frozen 20

0207.4300 - - Fatty livers, fresh or chilled 20

0207.4400 - - Other, fresh or chilled 20

0207.4500 - - Other, frozen 20

- Of geese:

0207.5100 -- Not cut in pieces, fresh or chilled 20

0207.5200 - - Not cut in pieces, frozen 20

0207.5300 - - Fatty livers, fresh or chilled 20

0207.5400 - - Other, fresh or chilled 20

0207.5500 - - Other, frozen 20

0207.6000 - Of guinea fowls 20

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 20 order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)

0208.5000 - Of reptiles (including snakes and turtles) 20

0208.6000 - Of camels and other camelids (Camelidae) 20

0208.9000 - Other 20

02.09 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.

0209.1000 - Of pigs 20

0209.9000 - Other 20

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

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 20

0210.1200 - - Bellies (streaky) and cuts thereof 20

0210.1900 - - Other 20

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); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)

0210.9300 - - Of reptiles (including snakes and turtles) 20

0210.9900 - - Other 20

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

This Chapter does not cover:

(a) | Mammals of heading 01. 06;

Ss

Meat of mammals of heading 01. 06 (heading 02. 08 or 02. 10);

Fish (including livers, roes and milt thereof) or crustaceans, molluscs or

other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

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

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

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(2) (3) (4)

03.01 Live fish.

- Ornamental fish:

0301.1100 - - Freshwater 11

0301.1900 - - Other 11

- Other live fish:

0301.9100 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, 11

Oncorhynchus clarki, *Oncorhynchus* —_ *aguabonita*,

Oncorhynchus gilae, *Oncorhynchus apache* and

Oncorhynchus chrysogaster)

0301.9200 - - Eels (*Anguilla* spp.) 11

0301.9300 - - Carp (*Crprinus* spp., *Carassius* —spp., 11

Ctenopharyngodon idellus, *Hypophthalmichthys*

spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla*

catla, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus*

hoeveni, *Megalobrama* spp.)

0301.9400 - - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, 11

Thunnus orientalis)

0301.9500 -- Southern bluefin tunas (*Thunnus maccoyil*) 11

0301.9900 - - Other 11

03.02 Fish, fresh or chilled, excluding fish fillets and other

fish meat of heading 03.04.

- Salmonidae, excluding edible fish offal of subheadings

0302.91 to 0302.99:

0302.1100 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, 11

Oncorhynchus _ *clarki*, | *Oncorhynchus*, *aguabonita*,

Oncorhynchus gilae, *Oncorhynchus apache* and

Oncorhynchus chrysogaster)

0302.1300 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus* 11

gorbuscha, *Oncorhynchus keta*, — *Oncorhynchus*

tschawytscha, *Oncorhynchus kisutch*, *Oncorhynchus*

masou and *Oncorhynchus rhodurus*)

0302.1400 - - Atlantic salmon (*Salmo salar*) and Danube salmon 11

(*Hucho hucho*)

0302.1900 - - Other 11

- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*,

Soleidae, Scopthalmidae and Citharidae), excluding
edible fish offal of subheadings 0302.91 to 0302.99:

0302.2100 - - Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus* 11
hippoglossus, *Hippoglossus stenolepis*)

0302.2200 - - Plaice (*Pleuronectes platessa*) 11

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0302.2300 - - Sole (*Solea* spp.) 11

0302.2400 - - Turbots (*Psetta maxima*) 11

0302.2900 - - Other 11

- Tunas (of the genus *Thunnus*), skipjack or stripe- bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:

0302.3100 - - Albacore or longfinned tunas (*Thunnus alalunga*) 11

0302.3200 - - Yellowfin tunas (*Thunnus albacares*) 11

0302.3300 - - Skipjack or stripe-bellied bonito 11

0302.3400 - - Bigeye tunas(*Thunnus obesus*) 11

0302.3500 - - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, 11 *Thunnus orientalis*)

0302.3600 - - Southern bluefin tunas (*Thunnus maccoyii*) 11

0302.3900 - - Other 11

- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger* Spp.), seerfishes

(*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheading 0302.91 to 0302.99 :

0302.4100 - - Herrings (*Clupea harengus*, *Clupea pallasii*) 11

0302.4200 -- Anchovies (*Engraulis* spp.) 11

0302.4300 - - Sardines (*Sardina pilchardus*, *Sardinops* spp.), 11

sardinella (*sardinella* spp.), brisling or sprats (*Sprattus Sprattus*)

0302.4400 - - Mackerel (*Scomber scombrus*, *Scomber australasicus*, 11 *Scomber japonicus*)

0302.4500 -- Jack and horse mackerel (*Trachurus* spp.) 11

0302.4600 - - Cobia (*Rachycentron canadum*) 11

0302.4700 - - Swordfish (*Xiphias gladius*) 11

0302.4900 - - Other 11

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 :

0302.5100 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus* 11 macrocephalus)

0302.5200 - - Haddock (*Melanogrammus aeglefinus*) 11

0302.5300 -- Coalfish (*Pollachius virens*) 11

0302.5400 -- Hake (*Merluccius* spp., *Urophycis* spp.) 11

0302.5500 - - Alaska Pollack (*Theragra chalcogramma*) 11

0302.5600 - - Blue whittings (*Micromesistius poutassou*, 11 *Micromesistius australis*)

0302.5900 - - Other 11

- Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon* _ idellus, *Hypophthalmichthys* Spp., *Cirrhinus* Spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.), excluding edible fish offal of subheading 0302.91 to 0302.99 :

0302.7100 -- Tilapias (*Oreochromis* spp.) 11

0302.7200 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., 11 *Ictalurus* spp.)

0302.7300 - - Carp (*Cyprinus* spp., *Carassius* —_spp., 11 *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.)

0302.7400 -- Eels (*Anguilla* spp.) 11

0302.7900 - - Other 11

- Other fish, excluding edible fish offal of subheading

0302.91 to 0302.99 :

0302.8100 -- Dogfish and other sharks 11

0302.8200 - - Rays and skates (*Rajidae*) 11

0302.8300 -- Toothfish (*Dissostichus* spp.) 11

0302.8400 - - Seabass (*Dicentrarchus* spp.) 11

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0302.8500 - - Seabream (Sparidae) 11

0302.8900 - - Other 11

- Livers, roes, milt, fish fins, heads, tails, maws and other

edible fish offal:

0302.9100 - - Livers, roes and milt 11

0302.9200 - - Shark fins 1

0302.9900 - - Other 1

03.03 Fish, frozen, excluding fish fillets and other fish meat

of heading 03.04.

- Salmonidae, excluding edible fish offal of subheading

0303.91 to 0303.99:

0303.1100 - - Sockeye salmon (red salmon) (*Oncorhynchus nerka*) 20

0303.1200 - - Other Pacific salmon (*Oncorhynchus gorbusha*, 20

Oncorhynchus — *gorbuscha*, *Oncorhynchus* _ *keta*,

Oncorhynchus tschawytscha, *Oncorhynchus kisutch*,

Oncorhynchus masou and *Oncorhynchus rhodurus*),

excluding livers and roes:

0303.1300 - - Atlantic salmon (*Salmo salar*) and Danube 20

salmon(*Hucho hucho*)

0303.1400 - = Trout (*Salmo* — *trutta*, —§ *Oncorhynchus* 20

mykiss, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*,

Oncorhynchus gilae, *Oncorhynchus apache* and

Oncorhynchus chrysogaster)

0303.1900 - - Other 20

- Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp.,

Silurus spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus*

spp, *Carassius* spp, *Ctenopharyngodon* _ *idellus*,

Hypophthalmichthys Spp., *Cirrhinus* Spp.,

Mylopharyngodon piceus, *Catla catla*, *Labeo* spp.,

Osteochilus hasselti, *Leptobarbus hoeveni*, *Megalobrama*

spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*)

and snakeheads (*Channa* spp.), excluding edible fish

offal of subheading 0303.91 to 0303.99:

0303.2300 - - Tilapias (*Oreochromis* spp.) 20

0303.2400 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., 20

Ictalurus spp.)

0303.2500 - - Carp (*Cyprinus* spp., *Carassius* —_spp., 20

Ctenopharyngodon idellus, *Hypophthalmichthys* spp.,

Cirrhinus spp., *Mylopharyngodon piceus*, *Catla catla*,

Labeo spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*,

Megalobrama spp.)

0303.2600 -- Eels (*Anguilla* spp.) 20

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0303.2900 - - Other 20

- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99:

0303.3100 - - Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*) 20

0303.3200 - - Plaice (*Pleuronectes platessa*) 20

0303.3300 - - Sole (*Solea* spp.) 20

0303.3400 - - Turbots (*Psetta maxima*) 20

0303.3900 - - Other 20

- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheading 0303.91 to 0303.99:

0303.4100 - - Albacore or longfinned tunas (*Thunnus alalunga*) 20

0303.4200 - - Yellowfin tunas (*Thunnus albacares*) 20

0303.4300 - - Skipjack or stripe-bellied bonito 20

0303.4400 - - Bigeye tunas (*Thunnus obesus*) 20

0303.4500 - - Atlantic and pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) 20

0303.4600 - - Southern bluefin tunas (*Thunnus maccoyii*) 20

0303.4900 - - Other 20

- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes

(*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.),

capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.),

marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheading 0303.91 to 0303.99:

0303.5100 - - Herrings (*Clupea harengus*, *Clupea pallasii*) 20

0303.5300 - - Sardines (*Sardina pilchardus*, *Sardinops* spp.), 20

sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)

0303.5400 - - Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*) 20

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0303.5500 - - Jack and horse mackerel (*Trachurus* spp.) 20

0303.5600 - - Cobia (*Rachycentron canadum*) 20

0303.5700 - - Swordfish (*Xiphias gladius*) 20

0303.5900 - - Other 20

- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:

0303.6300 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) 20

0303.6400 - - Haddock (*Melanogrammus aeglefinus*) 20

0303.6500 -- Coalfish (*Pollachius virens*) 20

0303.6600 - - Hake (*Merluccius* spp., *Urophycis* spp.) 20

0303.6700 - - Alaska Pollack (*Theragra chalcogramma*) 20

0303.6800 - - Blue whittings (*Micromesistius poutassou*, *Micromesistius australis*) 20

0303.6900 - - Other 20

- Other fish, excluding edible fish offal of subheading

0303.91 to 0303.99:

0303.8100 -- Dogfish and other sharks 20

0303.8200 -- Rays and skates (*Rajidae*) 20

0303.8300 -- Toothfish (*Dissostichus* spp.) 20

0303.8400 - - Seabass (*Dicentrarchus labrax*, *Dicentrarchus punctatus*) 20

0303.8900 - - Other 20

- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:

0303.9100 -- Livers, roes and milt 20

0303.9200 - - Shark fins 20

0303.9900 - - Other 20

03.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.

- Fresh or chilled fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.):

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0304.3100 -- Tilapias (*Oreochromis* spp.) 11

0304.3200 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., 11
Ictalurus spp.)

0304.3300 - - Nile perch (*Lates niloticus*) 11

0304.3900 - - Other 11

- Fresh or chilled fillets of other fish:

0304.4100 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus* 11
gorbuscha, *Oncorhynchus keta*, — *Oncorhynchus*
tschawytscha, *Oncorhynchus kisutch*, *Oncorhynchus*
masou and *Oncorhynchus rhodurus*), Atlantic salmon
(*Salmo salar*) and Danube salmon (*Hucho hucho*)

0304.4200 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, 11
Oncorhynchus clarki, *Oncorhynchus* — *aguabonita*,
Oncorhynchus gilae, *Oncorhynchus apache* and
Oncorhynchus chrysogaster)

0304.4300 - - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, 11
Soleidae, *Scophthalmidae* and *Citharidae*)

0304.4400 - - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, 11
Gadidae, *Macrouridae*, *Melanonidae*, *Moridae* and
Muraenolepididae

0304.4500 - - Swordfish (*Xiphias gladius*) 11

0304.4600 - - Toothfish (*Dissostichus* spp.) 11

0304.4700 - - Dogfish and other sharks 11

0304.4800 - - Rays and skates (*Rajidae*) 11

0304.4900 - - Other 11

- Other, fresh or chilled:

0304.5100 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., 11
Silurus spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus*
Spp., *Carassius* spp., *Ctenopharyngodon*
idellus, *Hypophthalmichthys* spp., *Cirrhinus* _spp.,
Mylopharyngodon piceus, *Catla catla*, *Labeo* spp.,
Osteochilus hasselti, *Leptobarbus hoeveni*, *Megalobrama*
spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*)
and snakeheads (*Channa* spp.)

0304.5200 - - Salmonidae 11

0304.5300 - - Fish of the families Bregmacerotidae, Euclichthyidae, 11
Gadidae, Macrouridae, elanonidae, __ Merlucciidae,
Moridae and Muraenolepididae

0304.5400 - - Swordfish (*Xiphias gladius*) 11

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0304.5500 - - Toothfish (*Dissostichus* spp.) 11

0304.5600 - - Dogfish and other sharks 11

0304.5700 - - Rays and skates (*Rajidae*) 11

0304.5900 - - Other 1

- Frozen fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp.), *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*,

Labeo spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.):

0304.6100 -- Tilapias (*Oreochromis* spp.) 11

0304.6200 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.) 11

0304.6300 - - Nile perch (*Lates niloticus*) 11

0304.6900 - - Other 11

- Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:

0304.7100 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) 11

0304.7200 - - Haddock (*Melanogrammus aeglefinus*) 11

0304.7300 -- Coalfish (*Pollachius virens*) 11

0304.7400 -- Hake (*Merluccius* spp., *Urophycis* spp.) 11

0304.7500 - - Alaska Pollack (*Theragra chalcogramma*) 11

0304.7900 - - Other 11

- Frozen fillets of other fish:

0304.8100 - - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, — *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*) 11

0304.8200 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, 11
Oncorhynchus clarki, *Oncorhynchus —_aguabonita*,
Oncorhynchus gilae, *Oncorhynchus apache* and
Oncorhynchus chrysogaster)

0304.8300 - - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, 11
Soleidae, *Scophthalmidae* and *Citharidae*)

0304.8400 - -Swordfish (*Xiphias gladius*) 11

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0304.8500 - -Toothfish (*Dissostichus* spp.) 11

0304.8600 - - Herrings (*Clupea harengus*, *Clupea pallasii*) 11

0304.8700 - -Tunas (of the genus *Thunnus*) skipjack or stripe- 11

bellied bonito (*Euthynnus (Katsuwonus) pelamis*)

0304.8800 - - Dogfish, other sharks, rays and skates (*Rajidae*) 11

0304.8900 - -Other 11

- Other, frozen:

0304.9100 -- Swordfish (*Xiphias gladius*) 11

0304.9200 -- Toothfish (*Dissostichus* spp.) 11

0304.9300 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., 11

Silurus spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus*

Spp., *Carassius* Spp., *Ctenopharyngodon*

idellus, *Hypophthalmichthys* spp., *Cirrhinus* _spp.,

Mylopharyngodon piceus, *Catla catla*, *Labeo* spp.,

Osteochilus hasselti, *Leptobarbus hoeveni*, *Megalobrama*

spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*)

and snakeheads (*Channa* spp.)

0304.9400 - - Alaska Pollack (*Theragra chalcogramma*) 11

0304.9500 - - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, 11

Gadidae, _*Macrouridae*, — *Melanonidae*, *Merlucciidae*,

Moridae and *Muraenolepididae*, other than Alaska

Pollack (*Theragra chalcogramma*)

0304.9600 - - Dogfish and other sharks 11

0304.9700 - - Rays and skates (*Rajidae*) 11

0304.9900 -- Other 1

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 11

consumption

0305.2000 - Livers, roes and milt of fish, dried, smoked, salted or in 11

brine

- Fish fillets, dried, salted or in brine, but not smoked:

0305.3100 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., 11

Silurus spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus*

Spp., *Carassius* Spp., *Ctenopharyngodon*

idellus, *Hypophthalmichthys* spp., *Cirrhinus* _spp.,

Mylopharyngodon piceus, *Catla catla*, *Labeo* spp.,

Osteochilus hasselti, *Leptobarbus hoeveni*, *Megalobrama*

spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*)

and snakeheads (*Channa* spp.)

[PART I

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

0305.3200

-- Fish of the families Bregmacerotidae, Euclichthyidae,
Gadidae, Macrouridae, — Melanonidae, Merlucciidae,
Moridae and Muraenolepididae

(4)

1

0305.3900

-- Other

- Smoked fish, including fillets, other than edible fish offal:

0305.4100

-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbusha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)

0305.4200

-- Herrings (*Clupea harengus*, *Clupea pallasii*)

0305.4300

-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*,

Oncorhynchus clarki, Oncorhynchus —_ aguabonita,
Oncorhynchus gilae, Oncorhynchus apache and
Oncorhynchus chrysogaster)

0305.4400

- - Tilapias (Oreochromis spp.), catfish (Pangasius spp.,
Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus
spp., Carassius spp., Ctenopharyngodon _ idellus,
Hypophthalmichthys Spp., Cirrhinus Spp.,
Mylopharyngodon piceus, Catla catla, Labeo spp.,
Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama
spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and
snakeheads (Channa spp.)

0305.4900

-- Other

- Dried fish, other than edible fish offal, whether or not
salted but not smoked:

0305.5100

- - Cod (Gadus morhua, Gadus ogac, Gadus
macrocephalus)

0305.5200

- - Tilapias (Oreochromis spp.), catfish (Pangasius spp.,
Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus
spp., Carassius spp., Ctenopharyngodon _ idellus,
Hypophthalmichthys Spp., Cirrhinus Spp.,
Mylopharyngodon piceus, Catla catla, Labeo spp.,
Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama
spp.), eels (Anguilla spp.), Nile perch (Lates niloticus)
and snakeheads (Channa spp.)

0305.5300

- - Fish of the families Bregmacerotidae, Euclichthyidae,
Gadidae, Macrouridae, Melanonidae, Merlucciidae,
Moridae and Muraenolepididae, other than cod (Gadus
morhua, Gadus ogac, Gadus macrocephalus)

737

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

0305.5400

-- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes (*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*)

(4)

1

0305.5900

-- Other

- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:

0305.6100

-- Herrings (*Clupea harengus*, *Clupea pallasii*)

11

0305.6200

-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

11

0305.6300

-- Anchovies (*Engraulis* spp.)

11

0305.6400

-- Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon* _ *idellus*, *Hypophthalmichthys* Spp., *Cirrhinus* Spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

11

0305.6900

-- Other

- Fish fins, heads, tails, maws and other edible fish offal:

0305.7100

-- Shark fins

11

0305.7200

-- Fish heads, tails and maws

11

0305.7900

-- Other

11

03.06

Crustaceans, whether in shell or not, live, fresh,

chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.

- Frozen:

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0306.1100 - - Rock lobster and other sea crawfish (Palinurus spp., 11
Panulirus spp., Jasus spp.)

0306.1200 -- Lobsters (Homarus spp.) 11

0306.1400 -- Crabs 1

0306.1500 - - Norway lobsters (Nephrops norvegicus) 11

0306.1600 - - Cold-water shrimps and prawns (Pandalus spp., 11
Crangon crangon)

0306.1700 -- Other shrimps and prawns 11

0306.1900 - - Other, including flours, meals and pellets of 11
crustaceans, fit for human consumption

- Live, fresh or chilled:

0306.3100 - - Rock lobster and other sea crawfish (Palinurus 11
spp.,Panulirus spp., Jasus spp.)

0306.3200 -- Lobsters (Homarus spp.) 11

0306.3300 - - Crabs 1

0306.3400 - - Norway lobsters (Nephrops norvegicus) 11

0306.3500 - - Cold-water shrimps and prawns (Pandalus spp., 11
Crangon crangon)

0306.3600 -- Other shrimps and prawns 11

0306.3900 - - Other, including flours, meals and pellets of 11
crustaceans, fit for human consumption

- Other:

0306.9100 - - Rock lobster and other sea crawfish (Palinurus 11
spp.,Panulirus spp., Jasus spp.)

0306.9200 -- Lobsters (Homarus spp.) 11

0306.9300 -- Crabs 11

0306.9400 - - Norway lobsters (Nephrops norvegicus) 11

0306.9500 -- Shrimps and prawns 11

0306.9900 - - Other, including flours, meals and pellets of 11
crustaceans, fit for human consumption

03.07 Molluscs, whether in shell or not, live, fresh, chilled,
frozen, dried, salted or in brine; smoked molluscs,
whether in shell or not, whether or not cooked before
or during the smoking process; flours, meals and
pellets of molluscs, fit for human consumption.

- Oysters:

0307.1100 - - Live, fresh or chilled 3

0307.1200 - - Frozen 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0307.1900 - - Other 3

- Scallops, including queen scallops, of the genera

Pecten, Chlamys or Placopecten:

0307.2100 -- Live, fresh or chilled 3

0307.2200 -- Frozen 3

0307.2900 - - Other 3

- Mussels (*Mytilus* spp., *Perna* spp.):

0307.3100 -- Live, fresh or chilled 3

0307.3200 -- Frozen 3

0307.3900 - - Other 3

- Cuttle fish and squid:

0307.4200 -- Live, fresh or chilled 3

0307.4300 -- Frozen 3

0307.4900 - - Other 3

- Octopus (*Octopus* spp.):

0307.5100 - - Live, fresh or chilled 3

0307.5200 - - Frozen 3

0307.5900 - - Other 3

0307.6000 - Snails, other than sea snails 3

- Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):

0307.7100 - - Live, fresh or chilled 3

0307.7200 -- Frozen 3

0307.7900 -- Other 3

- Abalone (*Haliotis* spp.) and stromboid conchs (*Strombus* spp.):

0307.8100 - - Live, fresh or chilled abalone (*Haliotis* spp.) 3

0307.8200 - - Live, fresh or chilled stromboid conchs (*Strombus* 3

spp.)

0307.8300 -- Frozen abalone(*Haliotis* spp.) 3

0307.8400 - - Frozen stromboid conchs (*Strombus* spp.) 3

0307.8700 -- Other abalone(*Haliotis* spp.) 3

0307.8800 -- Other stromboid conchs (*Strombus* spp.) 3

- Other, including flours, meals and pellets fit for human consumption:

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0307.9100 -- Live, fresh or chilled 3

0307.9200 -- Frozen 3

0307.9900 - - Other 3

03.08 Aquatic invertebrates other than crustaceans and

molluscs, live, fresh, chilled, frozen, dried, salted or

in brine; smoked aquatic invertebrates other than

crustaceans and molluscs, whether or not cooked

before or during the smoking process; flours, meals

and pellets of aquatic invertebrates other than

crustaceans and _ molluscs, fit for human

consumption.

- Sea cucumbers (*Stichopus japonicus*, *Holothuroidea*):

0308.1100 -- Live, fresh or chilled 3

0308.1200 -- Frozen 3

0308.1900 - - Other 3

- Sea urchins (*Strongylocentrotus* spp., *Paracentrotus*

lividus, *Loxechinus albus*, *Echinus esculentus*):

0308.2100 -- Live, fresh or chilled 3

0308.2200 -- Frozen 3

0308.2900 - - Other 3

0308.3000 - Jellyfish (*Rhopilema* spp.) 3

0308.9000 - Other 3

Chapter 4

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

Notes.

The expression "milk" means full cream milk or partially or completely skimmed

milk.

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.

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 milk fat content, by weight of the dry matter, of 5 % or more;

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

they are moulded or capable of being moulded.

4. This Chapter does not cover:

Subheading Notes:

Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);

Products obtained from milk by replacing one or more of its natural constituents (for example, oleic fats) (heading 19.01 or 21.06); or

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).

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

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

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% 20

0401.2000 - Of a fat content, by weight, exceeding 1 % but not 20 exceeding 6 %

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

0401.4000 - Of a fat content, by weight, exceeding 6 % but not 20
exceeding 10%

0401.5000 - Of a fat content, by weight, exceeding 10 % 20

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 20
content, by weight, not exceeding 1.5%

- 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 20
matter

0402.2900 - - Other 20

- Other:

0402.9100 - - Not containing added sugar or other sweetening 20
matter

0402.9900 - - Other 20

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 20

0403.9000 - Other 20

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:

0404.1010 - - - Whey powder 20

0404.1090 --- Other 20

0404.9000 - Other 20

04.05 Butter and other fats and oils derived from milk;
dairy spread.

0405.1000 - Butter 20

0405.2000 - Dairy spreads 20

0405.9000 - Other 20

04.06 Cheese and curd.

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

- Fresh (unripened or uncured) cheese, including whey cheese, and curd:

0406.1010 - - - Cheese 20

0406.1020 --- Curd 20

0406.1090 --- Other 20

0406.2000 - Grated or powdered cheese, of all kinds 20

0406.3000 - Processed cheese, not grated or powdered 20

0406.4000 - Blue- veined cheese and other cheese containing veins produced by *Penicillium roqueforti*

0406.9000 - Other cheese 20

04.07 Birds' eggs, in shell, fresh, preserved or cooked.

- Fertilised eggs for incubation:

0407.1100 - - Of fowls of the species *Gallus domesticus* (chicken) 11

0407.1900 - - Other 3

- Other:

0407.2100 - - Of fowls of the species *Gallus domesticus* (chicken) 3

0407.2900 - - Other 3

0407.9000 - Other 3

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 16

0408.1900 - - Other 16

- Other:

0408.9100 - - Dried 16

0408.9900 - - Other 16

0409.0000 Natural honey. 20

0410.0000 Edible products of animal origin, not elsewhere specified or included.

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.

This Chapter does not cover :

THE GAZE

TTE OF PAKISTAN, EXTRA., JUNE 21, 2017

[PART I

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0501.0000 Human hair, unworked, whether or not washed or 3
scoured; waste of human hair.

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 20

0502.9000 - Other 20

[05.03]

0504.0000 Guts, bladders and stomachs of animals (other than 3
fish), whole and pieces thereof, fresh, chilled, frozen,
salted, in brine, dried or smoked.

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 3

0505.9000 - Other 3

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 3

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other:

0506.9010 - - - Bones(powder) 3

0506.9020 - - - Bones (waste) 3

0506.9090 --- Other 3

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 - vory; ivory powder and waste 3

- Other:

0507.9010 --- Horns 3

0507.9090 --- Other 3

05.08 Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.

0508.0010 --- Shells 3

0508.0090 --- Other 3

[05.09]

0510.0000 Ambergris, castoreum, civet and musk; cantharides; 3 bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.

05.11 Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.

0511.1000 - Bovine semen 3

- Other:

- - Products of fish or crustaceans, moluscs or other aquatic invertebrates; dead animals of Chapter 3:

0511.9110 -- - Fish eggs 3

0511.9190 --- Other 3

- - Other:

0511.9910 --- Silk worm eggs 3

0511.9920 - - - Horsehair and horsehair waste, whether or not put 20
up as a layer with or without supporting material

0511.9990 --- Other 3

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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.
- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant:

0601.1010 --- Bulbs 3

0601.1090 --- Other 3

0601.2000 - Bulbs, tubers, tuberous roots, corms, crowns and 3 rhizomes, in growth or in flower; chicory plants and roots

06.02 Other live plants (including their roots), cuttings and slips; mushroom spawn.

0602.1000 - Unrooted cuttings and slips 3

0602.2000 - Trees, shrubs and bushes, grafted or not, of kinds 3 which bear edible fruits or nuts

0602.3000 - Rhododendrons and azaleas, grafted or not 3

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0602.4000 - Roses, grafted or not 3

- Other:

0602.9010 - - - Mushroom spawn 3

0602.9090 --- Other 3

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

0603.1500 -- Lilies (Lilium app.) 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.

0604.2000 - Fresh 16

0604.9000 - Other 16

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:

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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);

(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

SEs

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

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

07.01 Potatoes, fresh or chilled.

0701.1000 - Seed 3

0701.9000 - Other 3

0702.0000 Tomatoes, fresh or chilled. 3

07.03 Onions, shallots, garlic, leeks and other alliaceus vegetables, fresh or chilled.

0703.1000 - Onions and shallots 3

0703.2000 - Garlic

0703.9000 - Leeks and other alliaceus vegetables 11

07.04 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.

0704.1000 - Cauliflowers and headed broccoli 3

0704.2000 - Brussels sprouts 3

0704.9000 - Other 3

07.05 Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.

- Lettuce:

0705.1100 - - Cabbage lettuce (head lettuce) 3

0705.1900 - - Other 3

- Chicory:

0705.2100 - - Witloof chicory (*Cichorium intybus var.foliosum*) 3

0705.2900 - - Other 3

07.06 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.

0706.1000 - Carrots and turnips 3

0706.9000 - Other 3

0707.0000 Cucumbers and gherkins fresh or chilled. 3

07.08 Leguminous vegetables, shelled or unshelled, fresh or chilled.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0708.1000 - Peas (*Pisum sativum*) 3

0708.2000 - Beans (*Vigna* spp., *Phaseolus* spp.) 3

0708.9000 - Other leguminous vegetables 3

07.09 Other vegetables, fresh or chilled.

0709.2000 - Asparagus 3

0709.3000 - Aubergines (egg- plants) 3

0709.4000 - Celery other than celeriac 3

- Mushrooms and truffles:

0709.5100 - - Mushrooms of the genus *Agaricus* 11

- - Other:

0709.5910 - - - Globe artichokes 3

0709.5990 --- Other 11

0709.6000 - Fruits of the genus *Capsicum* or of the genus *Pimenta* 3

0709.7000 - Spinach, New Zealand spinach and orache spinach 3

(garden spinach)

- Other:

0709.9100 - - Globe artichokes 3

0709.9200 -- Olives 3

0709.9300 -- Pumpkins, squash and gourds (*Cucurbita* spp.) 3

0709.9900 - - Other 3

07.10 Vegetables (uncooked or cooked by steaming or boiling in water), frozen.

0710.1000 - Potatoes 16

- Leguminous vegetables, shelled or unshelled:

0710.2100 - - Peas (*Pisum sativum*) 16

0710.2200 - - Beans (*Vigna* spp., *Phaseolus* spp.) 16

0710.2900 - - Other 16

0710.3000 - Spinach, New Zealand spinach and orache spinach 16
(garden spinach)

0710.4000 - Sweet corn 16

0710.8000 - Other vegetables 16

0710.9000 - Mixtures of vegetables 16

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.

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0711.2000 - Olives 16

0711.4000 - Cucumbers and gherkins 16
- Mushrooms and truffles:

0711.5100 - - Mushrooms of the genus Agaricus 16

0711.5900 - - Other 16

0711.9000 - Other vegetables; mixtures of vegetables 16

07.12 Dried vegetables, whole, cut, sliced, broken or in
powder, but not further prepared.

0712.2000 - Onions 16
- Mushrooms, wood ears (*Auricularia* spp.), Jelly fungi
(*Tremella* spp.) and truffles:

0712.3100 - - Mushrooms of the genus Agaricus 16

0712.3200 - - Wood ears (*Auricularia* spp.) 16

0712.3300 - - Jelly fungi (*Tremella* spp.) 16

0712.3900 - - Other 16

0712.9000 - Other vegetables; mixtures of vegetables 16

07.13 Dried leguminous vegetables, shelled, whether or not
skinned or split.

0713.1000 - Peas (*Pisum sativum*) 3
- Chickpeas (*garbanzos*):

0713.2010 --- Grams (dry whole) 3

0713.2020 --- Grams split 3

0713.2090 --- Other 3
- Beans (*Vigna* spp., *Phaseolus* spp.):

0713.3100 - - Beans of the species *Vigna mungo* (L.) Hepper or 3
Vigna radiata (L.) Wilczek

0713.3200 - - Small red (Adzuki) beans (*Phaseolus* or *vigna* 3
angularis)

0713.3300 - - Kidney beans, including white pea beans (*Phaseolus* 3

vulgaris)

0713.3400 - - Bambara beans (*Vigna subterranea* or *Voandzeia* 3
subterranea)

0713.3500 - - Cow peas (*Vigna unguiculata*) 3
- - Other:

0713.3910 - - - Green beans (dry whole) 3

0713.3920 - - - Green beans (split) 3

0713.3990 --- Other 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

-- Lentils:

0713.4010 --- Dry whole 3

0713.4020 --- Split 3

0713.5000 - Broad beans (*Vicia faba* var. *major*) and horse 3
beans(*Vicia faba* var. *equina*, *Vicia faba* var. *minor*)

0713.6000 - Pigeon peas (*Cajanus cajan*) 3

- Other:

0713.9010 - - - Black matpe (dry whole) 3

0713.9020 - -- Mash dry whole 3

0713.9030 --- Mash split or washed 3

0713.9090 --- Other 3

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) 3

0714.2000 - Sweet potatoes 3

0714.3000 - Yams (*Dioscorea* spp.) 3

0714.4000 - Taro (*Colocasia* spp.) 3

0714.5000 - Yautia (*Xanthosoma* spp.) 3

0714.9000 - Other 3

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

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

08.01 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.

- Coconuts:

0801.1100 -- Desiccated 3

0801.1200 -- In the inner shell (endocarp) 11

-- Other:

0801.1910 --- Seed 3

0801.1990 --- Other 1

- Brazil nuts:

0801.2100 -- In shell 1

0801.2200 -- Shelled 1

- Cashew nuts:

0801.3100 -- In shell 3

0801.3200 -- Shelled 3

08.02 Other nuts, fresh or dried, whether or not shelled or peeled.

- Almonds:

0802.1100 -- In shel 16

0802.1200 -- Shelled 20

- Hazelnuts or filberts (*Corylus* spp.):

0802.2100 -- In shel 1

0802.2200 -- Shelled 1

- Walnuts:

0802.3100 -- In shel 1

0802.3200 -- Shelled 1

- Chestnuts (*Castanea* spp.):

0802.4100 -- In shel 1

0802.4200 -- Shelled 1

- Pistachios:

0802.5100 -- In shel 3

0802.5200 -- Shelled 3

- Macadamia nuts:

0802.6100 -- In shel 1

0802.6200 -- Shelled 1

0802.7000 - Kola nuts (*Cola* spp.) 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0802.8000 - Areca nuts 20

0802.9000 - Other 11

08.03 Bananas, including plantains, fresh or dried.

0803.1000 - Plantains 20

0803.9000 - Other 20

08.04 Dates, figs, pineapples, avocados, guavas, mangoes
and mangosteens, fresh or dried.

- Dates:

0804.1010 --- Fresh 20

0804.1020 --- Dried 20

0804.2000 - Figs 20

0804.3000 - Pineapples 20

0804.4000 - Avocados 20

- Guavas, mangoes and mangosteens:

0804.5010 --- Guavas 20

0804.5020 - - - Mangoes 20

0804.5030 --- Mangosteens 20

0804.5040 -- - Frozen mango 20

0804.5050 --- Mango pulp 20

0804.5090 --- Other 20

08.05 Citrus fruit, fresh or dried.

0805.1000 - Oranges 20

- Mandarins (including tangerines and satsumas);
clementines, wilkings and similar citrus hybrids:

0805.2100 - - Mandarins (including tangerines and satsumas) 20

0805.2200 - - Clementines 20

- - Other:

0805.2910 --- Kino (fresh) 20

0805.2990 --- Other 20

0805.4000 - Grapefruit, including pomelos 20

0805.5000 - Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus 20 aurantifolia*, *Citrus latifolia*)

0805.9000 - Other 20

08.06 Grapes, fresh or dried.

0806.1000 - Fresh 20

0806.2000 - Dried 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

08.07 Melons (including watermelons) and papaws
(papayas), fresh.

- Melons (including watermelons):

0807.1100 - - Watermelons 20

0807.1900 - - Other 20

0807.2000 - Papaws (papayas) 20

08.08 Apples, pears and quinces, fresh.

0808.1000 - Apples 20

0808.3000 - Pears 20

0808.4000 - Quinces 20

08.09 Apricots, cherries, peaches (including nectarines),
plums and sloes, fresh.

0809.1000 - Apricots 20

- Cherries:

0809.2100 - - Sour cherries (*Prunus cerasus*) 20

0809.2900 - - Other 20

0809.3000 - Peaches, including nectarines 20

0809.4000 - Plums and sloes 20

08.10 Other fruit, fresh.

0810.1000 - Strawberries 20

0810.2000 - Raspberries, blackberries, mulberries and loganberries 20

0810.3000 - Black, white or red currants and gooseberries 20

0810.4000 - Cranberries, bilberries and other fruits of the genus 20

Vaccinium

0810.5000 - Kiwifruit 20

0810.6000 - Durians 20

0810.7000 - Persimmons 20

- Other:

0810.9010 - - - Pomegranates 20

0810.9090 --- Other 20

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 20

0811.2000 - Raspberries, blackberries, mulberries, loganberries, 20
black, white or red currants and gooseberries

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

0811.9000 - Other 20

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 20

0812.9000 - Other 20

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 20

0813.2000 - Prunes 20

0813.3000 - Apples 20

- Other fruit:

0813.4010 --- Tamarind 3

0813.4020 --- Cherries 20

0813.4030 - - - Pine nut (chilgoza) 20

0813.4040 - - - Peaches (aroor) 20

0813.4050 --- Plums (allocha) 20

0813.4060 --- Lichis 20

0813.4070 --- Raisins 20

0813.4090 --- Other 20

0813.5000 - Mixtures of nuts or dried fruits of this Chapter 20

0814.0000 Peel of citrus fruit or melons (Including watermelons) 20
fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.

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:

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

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

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 11

0901.1200 - - Decaffeinated 11

- Coffee roasted:

0901.2100 - - Not decaffeinated 11

0901.2200 - - Decaffeinated 11

0901.9000 - Other 11

09.02 Tea, whether or not flavoured.

0902.1000 - Green tea (not fermented) in immediate packings of a 11 content not exceeding 3 kg

0902.2000 - Other green tea (not fermented) 11

0902.3000 - Black tea (fermented) and partly fermented tea, in 11

immediate packings of a content not exceeding 3 kg

- Other black tea (fermented) and other partly fermented tea:

0902.4010 --- Tea dust 11

0902.4020 --- Black tea in a packing exceeding 3 kg 11

0902.4090 --- Other 11

0903.0000 Mate. 11

09.04 Pepper of the genus *Piper*, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.

- Pepper:

- - Neither crushed nor ground:

0904.1110 --- Black 3

757

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

0904.1120 --- White 3

0904.1130 -- - Pepper seeds for sowing 3

0904.1190 --- Other 3

0904.1200 - - Crushed or ground 16

- Fruits of the genus Capsicum or of the genus Pimenta:

- - Dried, neither crushed nor ground:

0904.2110 ---Red chillies (whole) 16

0904.2120 ---Red chillies seeds for sowing 3

0904.2190 --- Other 16

- - Crushed or ground:

0904.2210 --- Red chillies (powder) 16

0904.2290 --- Other 16

09.05 Vanilla.

0905.1000 - Neither crushed nor ground 3

0905.2000 - Crushed or ground 3

09.06 Cinnamon and cinnamon- tree flowers.

- Neither crushed nor ground :

0906.1100 -- Cinnamon (*Cinnamomum zeylanicum* Blume) 3

0906.1900 -- Other 3

0906.2000 - Crushed or ground 16

09.07 Cloves (whole fruit, cloves and stems).

0907.1000 - Neither crushed nor ground 3

0907.2000 - Crushed or ground 3

09.08 Nutmeg, mace and cardamoms.

- Nutmeg:

0908.1100 - - Neither crushed nor ground 3

0908.1200 - - Crushed or ground 3

- Mace:

0908.2100 - - Neither crushed nor ground 3

0908.2200 - - Crushed or ground 3

- Cardamoms:

- - Neither crushed nor ground:

0908.3110 ---Large 3

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

0908.3120 --- Small 3

0908.3200 - - Crushed or ground 3

09.09 Seeds of anise, badian, fennel, coriander, cumin or
caraway; juniper berries.

- Seeds of coriander:

0909.2100 - - Neither crushed nor ground 3

0909.2200 - - Crushed or ground 3

- Seeds of cumin:

0909.3100 - - Neither crushed nor ground 3

0909.3200 - - Crushed or ground 3

- - Seeds of anise, badian, caraway or fennel; juniper
berries:

0909.6100 - - Neither crushed nor ground 3

0909.6200 - - Crushed or ground 3

09.10 Ginger, saffron, turmeric (curcuma), thyme, bay
leaves, curry and other spices.

- Ginger:

0910.1100 - - Neither crushed nor ground 16

0910.1200 - - Crushed or ground 16

0910.2000 - Saffron 3

0910.3000 - Turmeric (curcuma) 16

- Other spices:

0910.9100 - - Mixtures referred to in Note 1 (b) to this Chapter 16

- - Other:

0910.9910 --- Thyme; bay leaves 3

0910.9990 --- Other 16

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 (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

10.01 Wheat and meslin.

- Durum wheat:

001.1100 -- Seed 11

001.1900 - - Other 11

- Other:

001.9100 -- Seed 11

001.9900 - - Other 11

10.02 Rye.

002.1000 - Seed 3

002.9000 - Other 3

10.03 Barley.

003.1000 - Seed 3

003.9000 - Other 3

10.04 Oats.

004.1000 - Seed 3

004.9000 - Other 3

10.05 Maize (corn).

005.1000 - Seed 3

005.9000 - Other 11

10.06 Rice.

- Rice in the husk (paddy or rough):

006.1010 --- Seed for sowing 3

006.1090 --- Other 11

006.2000 - Husked (brown) rice 11

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

- Semi- milled or wholly milled rice, whether or not
polished or glazed:

006.3010 - - - Basmati 11

006.3090 --- Other 11

006.4000 - Broken rice 11

10.07 Grain sorghum.

007.1000 - Seed 3

007.9000 - Other 3

10.08 Buckwheat, millet and canary seeds; other cereals.

008.1000 - Buckwheat 3

- Millet:

008.2100 -- Seed 3

008.2900 - - Other 3

008.3000 - Canary seeds 3

008.4000 - Fonio (Digitaria spp.) 3

008.5000 - Quinoa(Chenopodium quinoa) 3

008.6000 - Triticale 3

008.9000 - Other cereals 3

Chapter 11

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

Notes.

1. This Chapter does not cover:

- a
- b
- C
- d
- e

Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

Prepared flours, groats, meals or starches of heading 19.01;

Corn flakes or other products of heading 19.04;

Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

Pharmaceutical products (Chapter 30); or

f) Starches having the character of perfumery, cosmetic or toilet preparations

(Chapter 33).

N
S

if they have, by weight on the dry product:

Products from the milling of the cereals listed in the table below fall in this Chapter

(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 Ash Rate of passage through a sieve

Content | Content | with an aperture of

315 500

micrometers micrometers

(microns) (microns)

(1) (2) (3) (4) (5)

Wheat and rye. 45% 2.5% 80% -

45% 3% 80% -

45% 5% 80% -

Maize (corn) and 45% 2% - 90%

grain sorghum...

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

11.01 Wheat or meslin flour.

1101.0010 --- Of Wheat 3

1101.0020 --- Of Meslin 11

11.02 Cereal flours other than of wheat or meslin.

1102.2000 - Maize (corn) flour 11

1102.9000 - Other 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

11.03 Cereal groats, meal and pellets.

- Groats and meal:

1103.1100 - - Of wheat 16

1103.1300 - - Of maize (corn) 16

1103.1900 - - Of other cereals 16

1103.2000 - Pellets 16

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:

104.1200 - - Of oats 16

104.1900 - - Of other cereals 16

- Other worked grains (for example, hulled, pearled, sliced or kibbled):

104.2200 - - Of oats 16

104.2300 - - Of Maize (corn) 16

104.2900 - - Of other cereals 16

104.3000 - Germ of cereals, whole, rolled, flaked or ground 16

11.05 Flour, meal, powder, flakes, granules and pellets of potatoes.

105.1000 - Flour, meal and powder 20

105.2000 - Flakes, granules and pellets 20

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.

106.1000 - Of the dried leguminous vegetables of heading 07.13 16

106.2000 - Of sago or of roots or tubers of heading 07.14 16

106.3000 - Of the products of Chapter- 8 16

11.07 Malt, whether or not roasted.

107.1000 - Not roasted 11

107.2000 - Roasted 11

11.08 Starches; inulin.

- Starches:

108.1100 - - Wheat starch 16

108.1200 - - Maize (corn) starch 16

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1108.1300 - - Potato starch 16

1108.1400 - - Manioc (cassava) starch 16

1108.1900 - - Other starches 16

1108.2000 - Inulin 16

1109.0000 Wheat gluten, whether or not dried. 16

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit;

Notes.

industrial or medicinal plants; straw and fodder

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).

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.

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:

) _ Leguminous vegetables or sweet corn (Chapter 7);

) Spices or other products of Chapter 9;

) Cereals (Chapter 10); or

)

(a

(b

(c

(d) Products of headings 12.01 to 12.07 or 12.11.

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

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(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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

12.01 Soya beans, whether or not broken.

201.1000 - Seed 3

201.9000 - Other 3

12.02 Ground- nuts, not roasted or otherwise cooked, whether or not shelled or broken.

202.3000 - Seed 11

- Other:

202.4100 -- In shell 11

202.4200 -- Shelled, whether or not broken 11

1203.0000 Copra. 11

1204.0000 Linseed, whether or not broken. 3

12.05 Rape or colza seeds, whether or not broken.

1205.1000 - Low erucic acid rape or colza seeds 3

1205.9000 - Other 3

1206.0000 Sunflower seeds, whether or not broken. 3

12.07 Other oil seeds and oleaginous fruits, whether or not broken.

1207.1000 - Palm nuts and kernels 3

- Cotton seeds:

1207.2100 -- Seed 3

1207.2900 - - Other 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

207.3000 - Castor oil seeds 3

207.4000 - Sesamum seeds 3

207.5000 - Mustard seeds 3

207.6000 - Safflower (*Carthamus tinctorius*) seeds 3

207.7000 - Melon seeds 3

- Other:

207.9100 - - Poppy seeds 3

207.9900 -- Other 3

12.08 Flours and meals of oil seeds or oleaginous fruits,
other than those of mustard.

208.1000 - Of soya beans 11

- Other:

208.9010 --- Flours of castor 3

208.9020 - - - Castor meal 3

208.9090 --- Other 3

12.09 Seeds, fruit and spores, of a kind used for sowing.

209.1000 - Sugar beet seeds 3

- Seeds of forage plants:

209.2100 - - Lucerne (alfalfa) seeds 3

209.2200 - - Clover (*Trifolium* spp.) seeds 3

209.2300 - - Fescue seeds 3

209.2400 -- Kentucky blue grass (*Poa pratensis* L.) seeds 3

209.2500 - - Rye grass (*Lolium multiflorum* Lam., *Lolium perenne* L.) 3

seeds

209.2900 - - Other 3

209.3000 - Seeds of herbaceous plants cultivated principally for 3

their flowers

- Other:

-- Vegetable seeds:

1209.9110 --- Of onion 3

1209.9120 --- Of tomato 3

1209.9130 --- Of okra 3

1209.9190 --- Other 3

1209.9900 - - Other 3

12.10 Hop cones, fresh or dried, whether or not ground,
powdered or in the form of pellets; lupulin.

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1210.1000 - Hop cones, neither ground nor powdered, nor in the 3
form of pellets

1210.2000 - Hop cones, ground powdered or in the form of pellets; 3
lupulin

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, chilled, frozen or dried, whether or
not cut, crushed or powdered.

1211.2000 - Ginseng roots 3

1211.3000 - Coca leaf 3

1211.4000 - Poppy straw 3

1211.5000 - Ephedra 3

1211.9000 - Other 3

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 *Cichorium intybus*
sativum) of a kind used primarily for human
consumption, not elsewhere specified or included.

- Seaweeds and other algae:

212.2100 - - Fit for human consumption 3

212.2900 - - Other 3

- Other:

212.9100 - - Sugar beet 3

212.9200 - - Locust beans (carob) 3

212.9300 - - Sugar cane 3

212.9400 - - Chicory roots 3

212.9900 - - Other 3

1213.0000 Cereal straw and husks, unprepared whether or not 3
chopped, ground, pressed or in the form of pellets.

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 3

1214.9000 - Other 3

Note.

Chapter 13

lac; gums, resins and other vegetable saps and extracts

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (3) (4)

13.01 Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams).

1301.2000 - Gum Arabic 16

- Other:

1301.9010 - - - Cannabis resins and balsams 20

1301.9020 --- Seed lac 16

1301.9090 --- Other 16

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 20

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

302.1200 - - Of liquorice 16

302.1300 - - Of hops 16

302.1400 - - Of ephedra 16

302.1900 - - Other 16

302.2000 -Pectic substances, pectinates and pectates 16

- Mucilages and thickeners, whether or not modified,

derived from vegetable products:

302.3100 - - Agar-agar 16

- - Mucilages and thickeners, whether or not modified,

derived from locust beans, locust bean seeds or guar

seeds:

302.3210 - - - Guwar gum 20

302.3290 --- Other 16

302.3900 - - Other 16

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

Heading/ | Statistical

Sub- suffix

heading

DESCRIPTION

CD (%)

(4) (2) (3)

(4)

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

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1401.2000 - Rattans 3

1401.9000 - Other 3

[14.02]

[14.03]

14.04 Vegetable products not elsewhere specified or included.

1404.2000 - Cotton linters 16

- Other:

1404.9010 --- Tendu leaves (biri leaves) 20

1404.9020 -- - Betel leaves Rs.600 /

Kg

1404.9030 - - - Vegetable materials of a kind used primarily as 11 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.

- - - 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 (*Sorghum vulgare* var *technicum*) 20

1404.9049 ----Other 20

1404.9050 - -- Hena leave and powder 16

1404.9090 --- Other 20

Section III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;

Notes.

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

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);

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(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

Heading / | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

15.01 Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.

1501.1000 - Lard 20

1501.2000 - Other pig fat 20

1501.9000 - Other 11

15.02 Fats of bovine animals, sheep or goats, other than those of heading 15.03.

1502.1000 - Tallow 11

1502.9000 - Other 11

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 20

1503.0090 --- Other 11

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 3

PCT CODE

Heading / | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1504.2000 - Fats and oils and their fractions, of fish, other than 3
liver oils

1504.3000 - Fats and oils and their fractions, of marine mammals 3

15.05 Wool grease and fatty substances derived
therefrom (including lanolin).

1505.0010 ---Lanolin 11

1505.0090 --- Other 11

1506.0000 Other animal fats and oils and their fractions, 3
whether or not refined, but not chemically
modified.

15.07 Soya- bean oil and its fractions, whether or not
refined, but not chemically modified.

507.1000 - Crude oil, whether or not degummed Rs.9050/ MT

507.9000 - Other Rs.10200/MT

15.08 Ground- nut oil and its fractions, whether or not
refined, but not chemically modified.

508.1000 - Crude oil Rs.13150/MT

508.9000 - Other Rs.14300/MT

15.09 Olive oil and its fractions, whether or not refined,
but not chemically modified.

509.1000 - Virgin Rs.5000/MT

509.9000 - Other Rs.6000/MT

1510.0000 Other oils and their fractions, obtained solely | Rs.6000/MT
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.

15.11 Palm oil and its fractions, whether or not refined,
but not chemically modified.

1511.1000 - Crude oil Rs.8000/ 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

PCT CODE

Heading / | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1512.1900 - - Other Rs.16800/MT

- Cotton- seed oil and its fractions:

1512.2100 - - Crude oil, whether or not gossypol has been | Rs.15000/MT
removed

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:

515.1100 - - Crude oil Rs.9500/MT

515.1900 - - Other Rs.10800/MT

- Maize (corn) oil and its fractions:

515.2100 - - Crude oil Rs.15000/MT

515.2900 - - Other Rs.16600/MT

515.3000 - Castor oil and its fractions Rs.9050/MT

515.5000 - Sesame oil and its fractions Rs.9050/MT

515.9000 - 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.

516.1000 - Animal fats and oils and their fractions Rs.10200/MT

PCT CODE

Heading / | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- 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 | Rs.10800/MT

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.

[15.19]

1520.0000 Glycerol, crude; glycerol waters and glycerol lyes. 11

15.21 Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.

1521.1000 - Vegetable waxes 11

- Other:

1521.9010 --- Bees wax 11

1521.9090 --- Other 11

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.

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 food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

PCT CODE

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1601.0000 Sausages and similar products, of meat, meat offal or 20 blood; food preparations based on these products.

16.02 Other prepared or preserved meat, meat offal or blood.

1602.1000 - Homogenised preparations 20

1602.2000 - Of liver of any animal 20

- Of poultry of heading 01.05:

1602.3100 - - Of turkeys 20

1602.3200 - - Of fowls of the species *Gallus domesticus* (chicken) 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1602.3900 - - Other 20

- Of swine:

1602.4100 -- Hams and cuts thereof 20

1602.4200 - - Shoulders and cuts thereof 20

1602.4900 - - Other, including mixtures 20

1602.5000 - Of bovine animals 20

1602.9000 - Other, including preparations of blood of any animal 20

1603.0000 Extracts and juices of meat, fish or crustaceans, 20

molluscs or other aquatic invertebrates.

16.04 Prepared or preserved fish; caviar and caviar
substitutes prepared from fish eggs.

- Fish, whole or in pieces, but not minced:

604.1100 -- Salmon 20

604.1200 - - Herrings 20

604.1300 - - Sardines, sardinella and brisling or sprats 20

604.1400 -- Tunas, skipjack and bonito (Sarda spp.) 20

604.1500 - - Mackerel 20

604.1600 - - Anchovies 20

604.1700 -- Eels 20

604.1800 -- Shark fins 20

604.1900 - - Other 20

- Other prepared or preserved fish:

604.2010 --- Fish maws 20

604.2020 --- Fish fillet 20

604.2090 --- Other 20

- Caviar and caviar substitutes:

604.3100 - - Caviar 20

604.3200 - - Caviar substitutes 20

16.05 Crustaceans, molluscs and _ other aquatic
invertebrates, prepared or preserved.

605.1000 - Crab 20

- Shrimps and prawns :

605.2100 - - Not in airtight container 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

605.2900 - - Other 20

605.3000 - Lobster 20

605.4000 - Other crustaceans 20

- Molluscs:

605.5100 - - Oysters 20

605.5200 - - Scallops, including queen scallops 20

605.5300 - - Mussels 20

605.5400 - - Cuttle fish and squid 20

605.5500 - - Octopus 20

605.5600 -- Clams, cockles and arkshells 20

605.5700 - - Abalone 20

605.5800 -- Snails, other than sea snails 20

605.5900 - - Other 20

- Other aquatic invertebrates:

605.6100 - - Sea cucumbers 20

605.6200 - - Sea urchins 20

605.6300 - - Jellyfish 20

605.6900 - - Other 20

Chapter 17

Note.

Sugars and sugar confectionery

This Chapter does not cover :

(a) | Sugar confectionery containing cocoa (heading 18.06);

(b) | Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) | Medicaments or other products of Chapter 30.

Subheading Notes.

1.

For the purposes of subheadings 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.50° .

2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

17.01 Cane or beet sugar and chemically pure sucrose, in solid form.

- Raw sugar not containing added flavouring or colouring matter:

701.1200 - - Beet sugar 20

- - Cane sugar specified in Subheading Note 2 to this

Chapter:

701.1310 - - - Gur (Jaggery) 20

701.1390 --- Other 20

701.1400 - - Other cane sugar 20

- Other:

701.9100 - - Containing added flavouring or colouring matter 11

- - Other:

701.9910 - - - White crystalline cane sugar 20

701.9920 - - - White crystalline beet sugar 20

701.9930 - - - Chemically pure sucrose 11

701.9990 --- Other 11

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:

702.1110 --- Lactose 11

702.1120 --- Lactose syrup 11

702.1900 - - Other 11

- Maple sugar and maple syrup:

702.2010 - - - Maple sugar 11

702.2020 - - - Maple syrup 16

702.3000 - Glucose and glucose syrup, not containing fructose or 20 containing in the dry state less than 20 % by weight of fructose

702.4000 - Glucose and glucose syrup, containing in the dry state 20 at least 20 % but less than 50 % by weight of fructose, excluding invert sugar.

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PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1702.5000 - Chemically pure fructose 16

1702.6000 - Other fructose and fructose syrup, containing in the dry 20
state more than 50 % by weight of fructose, excluding
invert sugar.

- Other, including invert sugar and other sugar and sugar
syrup blends containing in the dry state 50 % by weight
of fructose:

702.9010 ---Maltose 11

702.9020 - - - Caramel i

702.9030 - - - Malto dextrins 11

702.9090 --- Other 11

17.03 Molasses resulting from the extraction or refining of
sugar.

703.1000 - Cane molasses 3

703.9000 - Other 3

17.04 Sugar confectionery (including white chocolate), not
containing cocoa.

704.1000 - Chewing gum, whether or not sugar- coated 20

- Other:

704.9010 - - - White chocolate 20

704.9090 --- Other 20

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

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1801.0000 Cocoa beans, whole or broken, raw or roasted. 3

1802.0000 Cocoa shells, husks, skins and other cocoa waste. 3

18.03 Cocoa paste, whether or not defatted.

PCT CODE

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1803.1000 - Not defatted 3

1803.2000 - Wholly or partly defatted 3

1804.0000 Cocoa butter, fat and oil. 3

1805.0000 Cocoa powder, not containing added sugar or other 11
sweetening matter.

18.06 Chocolate and other food preparations containing
cocoa.

1806.1000 - Cocoa powder, containing added sugar or other 20
sweetening matter

- 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:

806.2010 --- Chocolate preparation 20

806.2020 - - - Chocolate crumbs in packing of 25kg or more in 11
powder, granules or briquettes.

806.2090 --- Other 20

- Other, in blocks, slabs or bars:

806.3100 - - Filled 20

806.3200 -- Not filled 20

806.9000 - 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:

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(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).

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).

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

Heading /
Sub-
heading

Statistical DESCRIPTION CD (%)
suffix

(1)

(2) (3) (4)

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 suitable for infants or young children, put up for retail sale

1901.2000

- Mixes and doughs for the preparation of bakers' wares of heading 19.05

- Other:

1901.9010

--- Malt extract 20

1901.9020

- - - Preparations other than in retail packing, not 20
containing cocoa

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

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- - Other:

902.1910 - - - Macaroni raw 20

902.1920 - - - Vermacelli 20

902.1990 --- Other 20

902.2000 - Stuffed pasta, whether or not cooked or otherwise 20
prepared

902.3000 - Other pasta 20

902.4000 - Couscous 20

19.03 Tapioca and substitutes therefor prepared from
starch, in the form of flakes, grains, pearls, siftings
or in similar forms.

903.0010 --- Sago 16

903.0090 --- Other 16

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 20

1904.1090 --- Other 20

1904.2000 - Prepared foods obtained from unroasted cereal flakes 20
or from mixtures of unroasted cereal flakes and roasted
cereal flakes or swelled cereals

1904.3000 - Bulgur wheat 20

1904.9000 - Other 20

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 20

1905.2000 - Gingerbread and the like 20

- Sweet biscuits; waffles and wafers:

1905.3100 - - Sweet biscuits 20

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PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

1905.3200 -- Waffles and wafers 20

1905.4000 - Rusks, toasted bread and similar toasted products 20

1905.9000 - Other 20

Chapter 20

Notes.

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

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.

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).

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).

Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

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.

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.

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

For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

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 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

Heading /
Sub-
heading

Statistical

0,
suffix DESCRIPTION CD (%)

(1)

(2) (3) (4)

20.01

Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.

2001.1000

- Cucumbers and gherkins 20

- Other:

2001.9010

--- Pickles 20

2001.9090

--- Other 20

20.02

Tomatoes prepared or preserved otherwise than by
vinegar or acetic acid.

2002.1000

- Tomatoes, whole or in pieces 20

- Other:

2002.9010

--- Tomatoes paste 20

2002.9090

--- Other 20

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

20.03 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.

2003.1000 - Mushrooms of the genus *Agaricus* 20

2003.9000 - Other 20

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 20

2005.2000 - Potatoes 20

2005.4000 - Peas (*Pisum sativum*) 20

- Beans (*Vigna* spp., *Phaseolus* spp.):

2005.5100 - - Beans, shelled 20

2005.5900 - - Other 20

2005.6000 - Asparagus 20

2005.7000 - Olives 20

2005.8000 - Sweet corn (*Zea mays* var. *saccharata*) 20

- Other vegetables and mixtures of vegetables:

2005.9100 -- Bamboo shoots 20

2005.9900 -- Other 20

2006.0000 Vegetables, fruit, nuts, fruit- peel and other parts of 20 plants, preserved by sugar (drained, glacé or crystallised).

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 20

- Other:

2007.9100 - - Citrus fruit 20

2007.9900 - - Other 20

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.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Nuts, ground- nuts and other seeds, whether or not mixed together:

2008.1100 - - Ground-nuts 16

2008.1900 - - Other, including mixtures 16

2008.2000 - Pineapples 16

2008.3000 - Citrus fruit 16

2008.4000 - Pears 16

2008.5000 - Apricots 16

2008.6000 - Cherries 16

2008.7000 - Peaches, including nectarines 16

2008.8000 - Strawberries 16

- Other, including mixtures other than those of subheading 2008.19:

2008.9100 - - Palm hearts 16

2008.9300 - - Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*)

2008.9700 -- 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 20

2009.1200 -- Not frozen, of a Brix value not exceeding 20 20

2009.1900 - - Other 20

- Grapefruit (including pomelo) juice :

2009.2100 - - Of a Brix value not exceeding 20 20

2009.2900 - - Other 20

- Juice of any other single citrus fruit:

2009.3100 - - Of a Brix value not exceeding 20 20

2009.3900 - - Other 20

- Pineapple juice:

2009.4100 - - Of a Brix value not exceeding 20 20

2009.4900 - - Other 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2009.5000 - Tomato juice 20

- Grape juice (including grape must):

2009.6100 - - Of a Brix value not exceeding 30 20

2009.6900 - - Other 20

- Apple juice:

2009.7100 - - Of a Brix value not exceeding 20 20

2009.7900 - - Other 20

- Juice of any other single fruit or vegetable:

2009.8100 - - Cranberry (*Vaccinium macrocarpon*, *Vaccinium* 20

oxycoccos, *Vaccinum vitis-idaea*) juice

2009.8900 - - Other 20

2009.9000 - Mixtures of juices 20

Notes.

Chapter 21

Miscellaneous edible preparations

This Chapter does not cover :

a) Mixed vegetables of heading 07.12;

g) | Prepared enzymes of heading 35.07.

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, mollusks 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

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

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may 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

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

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 11

2101.1120 --- Instant coffee in retail packs 11

2101.1190 --- Other 11

2101.1200 - - Preparations with a basis of extracts, essences or 11 concentrates or with a basis of coffee

2101.2000 - Extracts, essences and concentrates, of tea or mate, 11 and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate

2101.3000 - Roasted chicory and other roasted coffee substitutes, 11 and extracts, essences and concentrates thereof

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 16

2102.2000 - Inactive yeasts; other single- cell micro- organisms, 16 dead

2102.3000 - Prepared baking powders 16

21.03 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.

2103.1000 - Soya sauce 20

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

2103.2000 - Tomato ketchup and other tomato sauces 20

2103.3000 - Mustard flour and meal and prepared mustard 20

2103.9000 - Other 20

21.04 Soups and broths and preparations therefor;
homogenised composite food preparations.

2104.1000 - Soups and broths and preparations therefor 20

2104.2000 - Homogenised composite food preparations 20

2105.0000 Ice cream and other edible ice, whether or not 20
containing cocoa

21.06 Food preparations not elsewhere specified or
included.

- Protein concentrates and textured protein substances:

2106.1010 - - - Protein hydrolysates 20

2106.1090 --- Other 20

- Other:

2106.9010 --- Concentrates for aerated beverage in all forms 20

2106.9020 --- Syrups and squashes 20

2106.9030 - - - Flavouring powders for preparation of food 20

2106.9040 ---Emulsifying agents for food and dairy products 20

2106.9050 - - - Preparations including tablets consisting of 20
saccharin, lactose

2106.9060 --- Sweet meats 20

2106.9070 --- Sodium Iron (Na Fe EDTA) 20

2106.9090 --- Other 20

Chapter 22

Beverages, spirits and vinegar

Notes.

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 oC.

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

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

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 20

2201.1020 -- - Aerated waters 20

2201.9000 - Other 20

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 20

2202.1090 --- Other 20

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

- Other:

2202.9100 - - Non-alcoholic beer 20

2202.9900 -- Other 20

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.

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 | or less 90

2204.2200 -- In containers holding more than 2 | but not more than 90
101

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 | or less 90

2205.9000 - Other 90

2206.0000 Other fermented beverages (for example, cider, 90
perry, mead, saké); mixtures of fermented
beverages and mixtures of fermented beverages
and non- alcoholic beverages, not elsewhere
specified or included.

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 90
volume of 80 % vol or higher

2207.2000 - Ethyl alcohol and other spirits, denatured, of any 50
strength

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

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

2208.4000 - Rum and other spirits obtained by distilling fermented 90

sugar- cane products

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 20

acetic acid.

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

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

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; 11

greaves

- Flours, meals and pellets, of fish or of crustaceans,

molluscs or other aquatic invertebrates:

2301.2010 --- Shrimp meal 3

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

2301.2090 --- Other 1

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) 11

2302.3000 - Of wheat 1

2302.4000 - Of other cereals 11

2302.5000 - Of leguminous plants 11

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 11

2303.2000 - Beet- pulp, bagasse and other waste of sugar 11
manufacture

2303.3000 - Brewing or distilling dregs and waste 11

2304.0000 Oil- cake and other solid residues, whether or not 11
ground or in the form of pellets, resulting from the
extraction of soya bean oil.

2305.0000 Oil- cake and other solid residues, whether or not 20
ground or in the form of pellets, resulting from the
extraction of ground- nut oil.

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 11

2306.2000 - Of linseed 1

2306.3000 - Of sunflower seeds 11

- Of rape or colza seeds:

2306.4100 - - Of low erucic acid rape or colza seeds 11

2306.4900 - - Other 1

2306.5000 - Of coconut or copra 11

2306.6000 - Of palm nuts or kernels 11

2306.9000 - Other 1

2307.0000 Wine lees; argol. 11

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

2308.0000 Vegetable materials and vegetable waste, vegetable 11 residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.

23.09 Preparations of a kind used in animal feeding.

2309.1000 - Dog or cat food, put up for retail sale 20

- Other:

2309.9010 - - - Preparations for supplementing farm produced 20 feed (feed supplement)

2309.9020 - - - Preparations for use in making the complete feeds 20 or supplementary feeds

2309.9090 --- Other 20

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

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

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

24.01 Unmanufactured tobacco; tobacco refuse.

2401.1000 - Tobacco, not stemmed /striped 11

2401.2000 - Tobacco, partly or wholly stemmed/ stripped 11

2401.3000 - Tobacco refuse 11

24.02 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.1000 - Cigars, cheroots and cigarillos, containing tobacco 20

2402.2000 - Cigarettes containing tobacco 20

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PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2402.9000 - Other 20

24.03 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.

- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:

2403.1100 - - Water pipe tobacco specified in Subheading Note 1 to 20 this Chapter

2403.1900 - - Other 20

- Other:

2403.9100 - - 'Homogenised" or "reconstituted" tobacco 20

- - Other:

2403.9910 --- Tobacco for chewing 20

2403.9990 --- Other 20

Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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.

This Chapter does not cover:

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

Earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (heading 28.21);

Medicaments or other products of Chapter 30;
Perfumery, cosmetic or toilet preparations (Chapter 33);

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);

Precious or semi-precious stones (heading 71.02 or 71.03);

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);

Billiard chalks (heading 95.04); or
Writing or drawing chalks or tailors' chalks (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

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (3) (4)

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. 3

2503.0000 Sulphur of all kinds, other than sublimed sulphur, 3 precipitated sulphur and colloidal sulphur.

25.04 Natural graphite.

2504.1000 - In powder or in flakes 3

2504.9000 - Other 3

25.05 Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2505.1000 - Silica sands and quartz sands 3

2505.9000 - Other 3

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 3

2506.2000 - Quarizite 3

2507.0000 Kaolin and other kaolinic clays, whether or not calcined. 3

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 3

2508.3000 - Fire- clay 3

2508.4000 - Other clays 3

2508.5000 - Andalusite, kyanite and sillimanite 3

2508.6000 - Mullite 3

2508.7000 - Chamotte or dinas earths 3

2509.0000 Chalk. 3

25.10 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.

2510.1000 - Unground 3

2510.2000 - Ground 3

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) 3

2511.2000 - Natural barium carbonate (witherite) 3

2512.0000 Siliceous fossil meals (for example, kieselguhr, tripolite 3 and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.

25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.

2513.1000 - Pumice stone 3
- Emery, natural corundum, natural garnet and other natural abrasives:

2513.2010 --- Emery 3

2513.2020 - - - Garnet natural 3

2513.2090 --- Other 3

2514.0000 Slate, whether or not roughly trimmed or merely cut, by 3 sawing or otherwise, into blocks or slabs of a

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

rectangular (including square) shape.

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 16

2515.1200 - - Merely cut, by sawing or otherwise, into blocks or slabs 16 of a rectangular (including square) shape

2515.2000 - Ecaussine and other calcareous monumental or building 16 stone; alabaster

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 16

2516.1200 - - Merely cut, by sawing or otherwise, into blocks or slabs 16 of a rectangular (including square) shape

2516.2000 - Sandstone 16

2516.9000 - Other monumental or building stone 16

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 3 commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or

not heat- treated

2517.2000 - Macadam of slag, dross or similar industrial waste, 16
whether or not incorporating the materials cited in
subheading 2517.10

2517.3000 - Tarred macadam 16
- Granules, chippings and powder, of stones of heading
25.15 or 25.16, whether or not heat- treated:

2517.4100 -- Of marble 16

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2517.4900 - - Other 16

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 3

2518.2000 - Calcined or sintered dolomite 3

2518.3000 - Dolomite ramming mix 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) 3

- Other:

2519.9010 - - - Magnesium oxide 3

2519.9090 --- Other 3

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 1

2520.1020 - - - Anhydrite 1

2520.2000 - Plasters 16

2521.0000 Limestone flux; limestone and other calcareous stone, 11 of a kind used for the manufacture of lime or cement.

25.22 Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.

2522.1000 - Quicklime 16

2522.2000 - Slaked lime 16

2522.3000 - Hydraulic lime 16

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 11

- Portland cement:

2523.2100 -- White cement, whether or not artificially coloured 20

2523.2900 - - Other 20

2523.3000 - Aluminous cement 20

2523.9000 - Other hydraulic cements 20

25.24 Asbestos.

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 3

2525.2000 - Mica powder 3

2525.3000 - Mica waste 3

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 1

2526.1090 --- Other 1

2526.2000 - Crushed or powdered 11

[25.27]

2528.0000 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.

25.29 Feldspar; leucite; nepheline and nepheline syenite; fluorspar.

2529.1000 - Feldspar 3

- Fluorspar:

2529.2100 - - Containing by weight 97 % or less of calcium fluoride 3

2529.2200 - - Containing by weight more than 97 % of calcium fluoride 3

2529.3000 - Leucite; nepheline and nepheline syenite 3

25.30 Mineral substances not elsewhere specified or included.

2530.1000 - Vermiculite, perlite and chlorites, unexpanded 3

2530.2000 - Kieserite, epsomite (natural magnesium sulphates) 3
- Other:

2530.9010 --- Natural manganese dioxide 3

2530.9020 - - - Zirconium silicate 3

2530.9030 - - - Earth colours

2530.9090 --- Other

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);

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- 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).

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.

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.

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.

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

Heading /
Sub-
heading

Statistical DESCRIPTION CD (4)
suffix

(1)

(2) (3) (4)

26.01

Iron ores and concentrates, including roasted iron
pyrites.

- Iron ores and concentrates, other than roasted iron

pyrites:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2601.1100 - - Non-agglomerated 3

2601.1200 -- Agglomerated 3

2601.2000 - Roasted iron pyrites 3

2602.0000 Manganese ores and concentrates, Including 3
ferruginous manganese ores and concentrates with a
manganese content of 20 % or more, calculated on
the dry weight.

2603.0000 Copper ores and concentrates. 3

2604.0000 Nickel ores and concentrates. 3

2605.0000 Cobalt ores and concentrates. 3

2606.0000 Aluminium ores and concentrates. 3

2607.0000 Lead ores and concentrates. 3

2608.0000 Zinc ores and concentrates. 3

2609.0000 Tin ores and concentrates. 3

2610.0000 Chromium ores and concentrates. 3

2611.0000 Tungsten ores and concentrates. 3

26.12 Uranium or thorium ores and concentrates.

2612.1000 - Uranium ores and concentrates 3

2612.2000 - Thorium ores and concentrates 3

26.13 Molybdenum ores and concentrates.

2613.1000 - Roasted 3

2613.9000 - Other 3

2614.0000 Titanium ores and concentrates. 3

26.15 Niobium, tantalum, vanadium or zirconium ores and
concentrates.

2615.1000 - Zirconium ores and concentrates 3

2615.9000 - Other 3

26.16 Precious metal ores and concentrates.

2616.1000 - Silver ores and concentrates 3

2616.9000 - Other 3

26.17 Other ores and concentrates.

2617.1000 - Antimony ores and concentrates 3

2617.9000 - Other 3

2618.0000 Granulated slag (slag sand) from the manufacture of 3
iron or steel.

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2619.0000 Slag, dross (other than granulated slag), scalings 3
and other waste from the manufacture of iron or
Steel.

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 3

2620.1900 - - Other 3

- Containing mainly lead:

2620.2100 - - Leaded gasoline sludges and leaded anti-knock 3
compound sludges

2620.2900 - - Other 3

2620.3000 - Containing mainly copper 3

2620.4000 - Containing mainly aluminium 3

2620.6000 - Containing arsenic, mercury, thallium or their mixtures, 3
of a kind used for the extraction of arsenic or those
metals or for the manufacture of their chemical
compounds.

- Other:

2620.9100 - - Containing antimony, beryllium, cadmium, chromium 3
or their mixtures.

2620.9900 - - Other 3

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 20
waste

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.

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).

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%.

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.

For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylo (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene,

xylenes or naphthalene, respectively.

For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C according to the

ISO 3405 method (equivalent to the ASTM D 86 method).

[PART I

5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal.

- Coal, whether or not pulverised, but not agglomerated:

2701.1100 - - Anthracite

2701.1200 - - Bituminous coal

2701.1900 - - Other coal

2701.2000 - Briquettes, ovoids and similar solid fuels manufactured from coal

27.02 Lignite, whether or not agglomerated, excluding jet.

2702.1000 - Lignite, whether or not pulverised, but not agglomerated 3

2702.2000 - Agglomerated lignite 3

2703.0000 Peat (including peat litter), whether or not 3 agglomerated.

27.04 Coke and semi- coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.

2704.0010 - - - Coke of coal 3

2704.0020 - - - Coke of lignite or peat 3

2704.0090 --- Other 3

2705.0000 Coal gas, water gas, producer gas and similar gases, 3 other than petroleum gases and other gaseous hydrocarbons.

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 11

2706.0090 --- Other 11

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) 3

2707.2000 - Toluol (toluene) 3

2707.3000 - Xylool (xylenes) 3

2707.4000 - Naphthalene 3

2707.5000 - Other aromatic hydrocarbon mixtures of which 65 % or 20 more by volume (including losses) distils at 2500C by the ISO 3405 method (equivalent to the ASTM D 86 method)

- Other:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2707.9100 - - Creosote oils 11

- - Other:

2707.9910 - - - Carbon black oil (carbon black feedstock) 3

2707.9920 --- Phenols 3

2707.9990 --- Other 20

27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars.

2708.1000 - Pitch 3

2708.2000 - Pitch coke 3

2709.0000 Petroleum oils and oils obtained from bituminous minerals, crude 3

27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.

- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:

- - Light oils and preparations:

2710.1210 - - - Motor spirit 3

2710.1220 - - - Aviation spirit 3

2710.1230 - - - Spirit type jet fuel 3

2710.1240 - - White spirit 3

2710.1250 - - - Solvent oil (non-composite) 16

2710.1290 --- Other 16

- - Other:

- - - Kerosene, including kerosene type jet fuel:

2710.1911 ----Kerosene 3

2710.1912 ----J.P.1 3

2710.1913 ----J.P.4 3

2710.1919 ----Other 3

- - - Other medium oils and preparations:

2710.1921 --- -Light diesel oil 3

2710.1929 ----Other 3

- - Gas oils:

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2710.1931 - - - -High speed diesel oil 11

2710.1939 ----Other 11

- - - Fuel oils:

2710.1941 - - - -Furnace-oil 11

2710.1942 - - - -Petroleum top naptha 20

2710.1949 ----Other 20

- - - Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 2000F by Abel's Close Test:

2710.1951 ----In packs not exceeding 10 litres 20

2710.1952 ----In packs exceeding 10 litres 20

2710.1953 ----In bulk (vessels, bouzers, lorries etc) 20

-- - Other:

2710.1991 - - - -Mineral oil which has flash point at or above 2000F 3 and is ordinarily used for the batching of jute or other fibre.

2710.1992 ----Mineral greases 20

2710.1993 - - - -Base oil for lubricating oils of subheadings 11

2710.1951, 2710.1952 and 2710.1953

2710.1994 --- -Brake fluid 20

2710.1995 - - - -Liquid paraffin 11

2710.1996 --- -White oil 11

2710.1997 - - - Transformer oil 16

2710.1998 ----Spin finish oil 3

2710.1999 ----Other 20

2710.2000 - Petroleum oils and oils obtained from bituminous 11 minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel

and other than waste oils

- Waste Oil:

2710.9100 - - Containing polychlorinated biphenyls (PCBs), 20
polychlorinated terphenyls (PCTs) or polybrominated
biphenyls (PBBs)

2710.9900 - - Other 16

27.11 Petroleum gases and other gaseous hydrocarbons.

- Liquefied:

2711.1100 - - Natural gas 3

2711.1200 - - Propane 3

2711.1300 - - Butanes 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2711.1400 - - Ethylene, propylene, butylene and butadiene 3

- - Other:

2711.1910 ---LP.G. 3

2711.1990 --- Other 3

- In gaseous state:

2711.2100 - - Natural gas 3

2711.2900 - - Other 3

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 11

2712.2000 - Paraffin wax containing by weight less than 0.75 % of 11 oil

- Other:

2712.9010 --- Slack wax 16

2712.9090 --- Other 16

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 3

2713.1200 -- Calcined 3

2713.2000 - Petroleum bitumen 3

- Other residues of petroleum oils or of oils obtained from bituminous minerals:

2713.9010 - - - Carbon black oil (carbon black feed stock) 3

2713.9020 - - - Residue carbon oil 20

2713.9090 --- Other 16

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 3

2714.9000 - Other 3

2715.0000 Bituminous mixtures based on natural asphalt, on 3 natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut- backs).

2716.0000 Electrical energy. (optional heading) 3

Notes.

Notes.

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

1.(A) Goods (other than radioactive ores) answering to a description in heading 28.44 or

(B)

28.45 are to be classified in those headings and in no other heading of the Nomenclature.

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.

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.

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

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;

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 sulphyloxylates, 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

(9)

(h)

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;

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

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 ametal 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 peroxy salts.

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)

2)

f)

Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

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;

Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

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 µCi/g);

Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

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

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

|.CHEMICAL ELEMENTS

28.01 Fluorine, chlorine, bromine and iodine.

2801.1000 - Chlorine 1

2801.2000 - Iodine 1

2801.3000 - Fluorine; bromine 11

28.02 Sulphur, sublimed or precipitated; colloidal sulphur.

2802.0010 - - - Sublimed or precipitated 3

2802.0020 - - - Colloidal 3

28.03 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).

2803.0010 - - - Carbon black (rubber grade) 20

2803.0020 - - - Carbon black (other than rubber grade) 20

2803.0030 - - - Acetylene black 3

2803.0090 --- Other 20

28.04 Hydrogen, rare gases and other non- metals.

2804.1000 - Hydrogen 11

- Rare gases:

2804.2100 - - Argon 3

2804.2900 - - Other 3

2804.3000 - Nitrogen 3

2804.4000 - Oxygen 3

2804.5000 - Boron; tellurium 3

- Silicon:

2804.6100 - - Containing by weight not less than 99.99 % of silicon 3

2804.6900 - - Other 3

2804.7000 - Phosphorus 3

2804.8000 - Arsenic 3

2804.9000 - Selenium 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 3

2805.1200 -- Calcium 3

2805.1900 - - Other 3

2805.3000 - Rare- earth metals, scandium and yttrium whether or 3 not intermixed or interalloyed

2805.4000 - Mercury 3

I.- INORGANIC ACIDS AND INORGANIC OXYGEN

COMPOUNDS OF NON- METALS

28.06 Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.

2806.1000 - Hydrogen chloride (hydrochloric acid) 11

2806.2000 - Chlorosulphuric acid 11

2807.0000 Sulphuric acid; oleum. 11

28.08 Nitric acid; sulphonitric acids.

2808.0010 -- - Nitric acid 3

2808.0090 - - - Sulphonitric acids 3

28.09 Diphosphorus _pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.

2809.1000 - Diphosphorus pentoxide 3

- Phosphoric acid and polyphosphoric acids:

2809.2010 - - - Phosphoric acid 3

2809.2090 --- Other 3

28.10 Oxides of boron; boric acids.

2810.0010 - - - Oxides of boron 1

2810.0020 -- - Boric acid 1

28.11 Other inorganic acids and other inorganic oxygen compounds of non- metals.

- Other inorganic acids:

2811.1100 - - Hydrogen fluoride (hydrofluoride acid) 1

2811.1200 - - Hydrogen cyanide (hydrocyanic acid) 11

- - Other:

2811.1920 - - - Phosphorous acid hypo phosphoric acid 1

2811.1990 --- Other 1

- Other inorganic oxygen compounds of non- metals:

2811.2100 - - Carbon dioxide 3

2811.2200 - - Silicon dioxide 3

- - Other:

2811.2910 - - - Sulphurous acid gas 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2811.2990 --- Other 3

III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

28.12 Halides and halide oxides of non- metals.

- Chlorides and chloride oxides:

2812.1100 - - Carbonyl dichloride (phosgene) 1

2812.1200 - - Phosphorus oxychloride 1

2812.1300 - - Phosphorus trichloride; 1

2812.1400 - - Phosphorus pentachloride 1

2812.1500 - - Sulphur monochloride 1

2812.1600 -- Sulphur dichloride 1

2812.1700 - - Thionyl chloride 1

- - Other:

2812.1910 --- Arsenic trichloride 1

2812.1990 --- Other 1

2812.9000 - Other 1

28.13 Sulphides of non- metals; commercial phosphorus trisulphide.

2813.1000 - Carbon disulphide 1

2813.9000 - Other 1

IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS

28.14 Ammonia, anhydrous or in aqueous solution.

2814.1000 - Anhydrous ammonia 3

2814.2000 - Ammonia in aqueous solution 3

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.4000

(MT

2815.2000 - Potassium hydroxide (caustic potash) 3

2815.3000 - Peroxides of sodium or potassium 3

28.16 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.

- Hydroxide and peroxide of magnesium:

2816.1010 - - - Magnesium hydroxide 11

2816.1090 --- Other 1

2816.4000 - Oxides, hydroxides and peroxides of strontium or 3 barium

2817.0000 Zinc oxide; zinc peroxide. 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

28.18 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.

2818.1000 - Artificial corundum whether or not chemically defined 3

2818.2000 - Aluminium oxide, other than artificial corundum 3

2818.3000 - Aluminium hydroxide 3

28.19 Chromium oxides and hydroxides.

2819.1000 - Chromium trioxide 3

- Other:

2819.9010 - - - Chromium oxide 3

2819.9020 - - - Chromium hydroxide 3

28.20 Manganese oxides.

- Manganese dioxide:

2820.1010 - - - Electrolytic 3

2820.1090 --- Other 3

2820.9000 - Other 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

2821.1020 - - - Iron hydroxides

2821.2000 - Earth colours

2822.0000 Cobalt oxides and hydroxides; commercial cobalt oxides.

28.23 Titanium oxides.

2823.0010 - - - Titanium dioxides 3

2823.0090 --- Other 3

28.24 Lead oxides; red lead and orange lead.

2824.1000 - Lead monoxide (litharge, massicot) 3

2824.9000 - Other 3

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 3

2825.2000 - Lithium oxide and hydroxide 3

2825.3000 - Vanadium oxides and hydroxides 3

2825.4000 - Nickel oxides and hydroxides 3

2825.5000 - Copper oxides and hydroxides 3

2825.6000 - Germanium oxides and zirconium dioxide 3

2825.7000 - Molybdenum oxides and hydroxides 3

2825.8000 - Antimony oxides 3

2825.9000 - Other 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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

28.26 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.

- Fluorides:

2826.1200 - - Of aluminium 3

2826.1900 - - Other 3

2826.3000 - Sodium hexafluoroaluminate (synthetic cryolite) 3

2826.9000 - Other 3

28.27 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.

2827.1000 - Ammonium chloride 3

2827.2000 - Calcium chloride 3

- Other chlorides:

2827.3100 - - Of magnesium 3

2827.3200 - - Of aluminium 3

2827.3500 - - Of nickel 3

2827.3900 - - Other 3

- Chloride oxides and chloride hydroxides:

2827.4100 - - Of copper 3

2827.4900 - - Other 3

- Bromides and bromide oxides:

2827.5100 - - Bromides of sodium or of potassium 3

2827.5900 - - Other 3

2827.6000 - Iodides and iodide oxides 3

28.28 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.

- Commercial calcium hypochlorite and other calcium hypochlorites:

2828.1010 - - - Commercial calcium hypochlorite (bleaching 3 powder)

2828.1090 --- Other 3

2828.9000 - Other 3

28.29 Chlorates and perchlorates; bromates and perbromates; iodates and periodates.

- Chlorates:

2829.1100 - - Of sodium 3

- - Other:

2829.1910 - - - Potassium chlorates 3

2829.1990 --- Other 3

2829.9000 - Other 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

28.30 Sulphides; polysulphides, whether or not chemically defined.

- Sodium sulphides:

2830.1010 - - - Sodium hydrogen sulphide 3

2830.1090 --- Other 3

2830.9000 - Other 3

28.31 Dithionites and sulphonylates.

- Of sodium:

2831.1010 - - - Dithionites of sodium 3

2831.1090 --- Other 3

- Other:

2831.9010 - - - Formaldehyde sulphonylates 3

2831.9020 - - - Dithionites 3

2831.9090 --- Other 3

28.32 Sulphites; thiosulphates.

- Sodium sulphites:

2832.1010 - - - Sodium hydrogen sulphite 3

2832.1090 --- Other 3

- Other sulphites:

2832.2010 - - - Ammonium sulphite 3

2832.2090 --- Other 3

2832.3000 - Thiosulphates 3

28.33 Sulphates; alums; peroxosulphates (persulphates).

- Sodium sulphates:

2833.1100 - - Disodium sulphate 16

2833.1900 - - Other 1

- Other sulphates:

2833.2100 - - Of magnesium 3

2833.2200 - - Of aluminium 3

2833.2400 - - Of nickel 3

2833.2500 - - Of copper 3

2833.2700 - - Of barium 3

- - Other:

2833.2910 - - - Sulphates of ferrous 3

2833.2920 - - - Sulphates of lead 3

2833.2930 - - - Of chromium 16

2833.2940 --- Of zinc 3

2833.2990 --- Other 3

2833.3000 - Alums 3

2833.4000 - Peroxosulphates (persulphates) 3

28.34 Nitrites; nitrates.

- Nitrites:

2834.1010 - - - Sodium nitrite 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2834.1090 --- Other 3

- Nitrates:

2834.2100 - - Of potassium 3

2834.2900 - - Other 3

28.35 Phosphinates (hypophosphites), phosphonates

(phosphites) and phosphates; polyphosphates,

whether or not chemically defined.

2835.1000 - Phosphinates (hypophosphites) and phosphonates 3

(phosphites)

- Phosphates:

- - Of mono- or disodium:

2835.2210 - - - Of mono sodium 3

2835.2290 --- Other 3

2835.2400 - - Of potassium 3

2835.2500 - - Calcium hydrogenorthophosphate ("dicalcium 3

phosphate")

2835.2600 - - Other phosphates of calcium 3

- - Other:

2835.2910 -- - Of aluminium 3

2835.2920 --- Of sodium 3

2835.2930 -- - Of trisodium 3

2835.2990 --- Other 3

- Polyphosphates:

2835.3100 - - Sodium triphosphate (sodium tripolyphosphate) 3

2835.3900 - - Other 1

28.36 Carbonates;peroxocarbonates (percarbonates);

commercial ammonium carbonate containing

ammonium carbamate.

2836.2000 - Disodium carbonate 11

2836.3000 - Sodium hydrogencarbonate (Sodium bicarbonate) 20

2836.4000 - Potassium carbonates 3

2836.5000 - Calcium carbonate 3

2836.6000 - Barium carbonate 3

- Other:

2836.9100 - - Lithium carbonates 3

2836.9200 - - Strontium carbonate 3

- - Other:

2836.9910 - - - Magnesium carbonate 3

2836.9920 - - - Carbonates of ammonium 3

2836.9930 - - - Bicarbonate of ammonium 11

2836.9990 --- Other 3

28.37 Cyanides, cyanide oxides and complex cyanides.

- Cyanides and cyanide oxides:

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2837.1100 - - Of sodium 1

2837.1900 - - Other 3

2837.2000 - Complex cyanides 3

[28.38]

28.39 Silicates; commercial alkali metal silicates.

- Of sodium:

2839.1100 - - Sodium metasilicates 3

- - Other:

2839.1910 - - - Sodium silicate 3

2839.1990 --- Other 3

2839.9000 - Other 3

28.40 Borates; peroxoborates (perborates).

- Disodium tetraborate (refined borax):

2840.1100 - - Anhydrous 3

2840.1900 - - Other 3

2840.2000 - Other borates 3

2840.3000 - Peroxoborates (perborates) 3

28.41 Salts of oxometallic or peroxometallic acids.

2841.3000 - Sodium dichromate 3

- Other chromates and dichromates; peroxochromates:

2841.5010 - - - Sodium chromate 3

2841.5090 --- Other 3

- Manganites, manganates and permanganates:

2841.6100 - - Potassium permanganate 3

2841.6900 - - Other 3

2841.7000 - Molybdates 3

2841.8000 - Tungstates (wolframates) 3

- Other:

2841.9010 --- Sodium stannate 3

2841.9090 --- Other 3

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 3
whether or not chemically defined

- Other:

2842.9010 --- Fulminates, cyanates and thiocyanates 3

2842.9090 --- Other 3

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 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Silver compounds:

2843.2100 - - Silver nitrate 3

2843.2900 - - Other 3

2843.3000 - Gold compounds 3

2843.9000 - Other compounds; amalgams 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, 3 dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds

2844.2000 - Uranium enriched in U 235 and its compounds; 3 plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products

2844.3000 - Uranium depleted in U 235 and its compounds; thorium 3 and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products

2844.4000 - Radioactive elements and isotopes and compounds 3 other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues

2844.5000 - Spent (irradiated) fuel elements (cartridges) of nuclear 3 reactors

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) 3

2845.9000 - Other 3

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 3

2846.9000 - Other 3

2847.0000 Hydrogen peroxide, whether or not solidified with 1 urea.

[28.48]

28.49 Carbides, whether or not chemically defined.

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2849.1000 - Of calcium 3

2849.2000 - Of silicon 3

2849.9000 - Other 3

2850.0000 Hydrides, nitrides, azides, silicides and borides, 3
whether or not chemically defined, other than
compounds which are also carbides of heading
28.49.

[28.51]

28.52 Inorganic or organic compounds of mercury,
whether or not chemically defined, excluding
amalgams.

2852.1000 - Chemically defined 3

2852.9000 - Other 3

28.53 Phosphides, whether or not chemically defined,
excluding ferrophosphorus; other inorganic
compounds (including distilled or conductivity
water and water of similar purity); liquid air (whether
or not rare gases have been removed); compressed
air; amalgams, other than amalgams of precious
metals.

2853.1000 - Cyanogen chloride (chlorcyan) 3

2853.9000 - Other 3

Chapter 29

Organic Chemicals

Notes.

Except where the context otherwise requires, the headings of this Chapter apply

only to:

d) The products mentioned in (a), (b) or

(c) above dissolved in water;

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

(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;

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;

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;

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.

This Chapter does not cover :

a)
b)

&2eae8k

=>

Goods of heading 15.04 or crude glycerol of heading 15.20;
Ethyl alcohol (heading 22.07 or 22.08);

Methane or propane (heading 27.11);

The compounds of carbon mentioned in Note 2 to Chapter 28;
Immunological products of heading 30.02;

Urea (heading 31.02 or 31.05);

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);

Enzymes (heading 35.07);

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);

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

Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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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.

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.

The esters of acid-function organic compounds of sub-Chapters | 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.

Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters | to VII are to be classified in the same heading as the corresponding acid-function compounds.

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 | 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 | 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.

Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

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

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).

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.

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.

2.

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

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

PCT CODE

Heading /
Sub-
heading

Statistical

10,

suffix DESCRIPTION CD (%)

(1)

(2) (3) (4)

I- HYDROCARBONS AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR_ NITROSATED
DERIVATIVES

29.01

Acyclic hydrocarbons.

- Saturated:

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2901.1010 --- Butane, pentane and hexane 3

2901.1090 --- Other 3

- Unsaturated:

2901.2100 - - Ethylene 3

2901.2200 - - Propene (propylene) 3

2901.2300 - - Butene (butylene) and isomers thereof 3

2901.2400 - - Buta-1, 3-diene and isoprene 3

- - Other:

2901.2910 --- Heptenes 3

2901.2990 --- Other 3

29.02 Cyclic hydrocarbons.

- Cyclanes, cyclenes and cycloaterpenes:

2902.1100 - - Cyclohexane 3

- - Other:

2902.1910 --- Cyclopentane 3

2902.1920 - - - Limonene(Dipentene) 11

2902.1990 --- Other 3

2902.2000 - Benzene 3

2902.3000 - Toluene 3

- Xylenes:

2902.4100 - - o-Xylene 3

2902.4200 -- m-Xylene 3

2902.4300 - - p-Xylene 3

2902.4400 - - Mixed xylene isomers 3

2902.5000 - Styrene 3

2902.6000 - Ethylbenzene 3

2902.7000 - Cumene 3

- Other:

2902.9010 --- Naphthalene 11

2902.9090 --- Other 3

29.03 Halogenated derivatives of hydrocarbons.

- Saturated chlorinated derivatives of acyclic hydrocarbons:

- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :

2903.1110 --- Chloromethane (methyl chloride) 3

2903.1190 --- Other 3

2903.1200 - - Dichloromethane (methylene chloride) 3

2903.1300 - - Chloroform (trichloromethane) 3

2903.1400 - - Carbon tetrachloride 3

2903.1500 - - Ethylene dichloride (ISO) (1,2-dichloroethane) 3

- - Other:

2903.1910 --- 1,1,1-Trichloroethane (methyl chloroform) 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2903.1990 --- Other 3

- Unsaturated chlorinated derivatives of acyclic hydrocarbons:

2903.2100 -- Vinyl chloride (chloroethylene) 3

2903.2200 - - Trichloroethylene 3

2903.2300 - - Tetrachloroethylene (perchloroethylene) 3

2903.2900 - - Other 3

- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :

2903.3100 -- Ethylene dibromide (ISO) (1,2-dibromoethane) 3

-- Other:

2903.3910 --- Bromomethane (methyl bromide) 3

2903.3920 - - - Difluoromethane 3

2903.3930 - - - Tetrafluoroethane 3

2903.3950 --- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene 3

2903.3960 --- Ingredients for pesticides 3

2903.3990 --- Other 3

- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:

2903.7100 - - Chlorodifluoromethane 3

2903.7200 - - Dichlorotrifluoroethanes 3

2903.7300 - - Dichlorofluoroethanes 3

2903.7400 - - Chlorodifluoroethanes 3

2903.7500 - - Dichloropentafluoropropanes 3

2903.7600 - - Bromochlorodifluoromethane, bromotrifluoromethane 3 and dibromotetrafluoroethanes

- - Other, derivatives perhalogenated only with fluorine and chlorine:

2903.7710 - - - Pentachlorofluoroethane; 3

Pentachlorotrifluoropropanes; Pentachlorofluoromethane

2903.7720 - - - Chloroheptafluoropropanes; Chloropentafluoroethane 3

2903.7730 - - - Tetrachlorodifluoroethanes; 3

Tetrachlorotetrafluoropropanes

2903.7740 - - - Heptachlorofluoropropanes 3

2903.7750 - - - Hexachlorodifluoropropanes 3

2903.7760 - - - Trichloropentafluoropropanes 3

2903.7770 - - - Dichlorohexafluoropropanes 3

2903.7780 - - - Chlorotrifluoroethane 3

2903.7790 --- Other 3

2903.7800 - - Other perhalogenated derivatives 3

- - Other:

2903.7910 - - - Chlorotetrafluoroethanes 3

2903.7990 --- Other 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Halogenated derivatives of cyclanic, cyclenic or
cycloterpenic hydrocarbons:

2903.8100 - - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), 3
including lindane (ISO, INN)

2903.8200 -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO). 3

2903.8300 -- Mirex (ISO) 3

2903.8900 - - Other 3

- Halogenated derivatives of aromatic hydrocarbons:

- - Chlorobenzene, o-dichlorobenzene and p-
dichlorobenzene:

2903.9110 - - - Chlorobenzene 3

2903.9120 - - - o-dichlorobenzene 3

2903.9130 --- p-dichlorobenzene 3

2903.9200 - Hexachlorobenzene (ISO) and DDT (ISO) 11
(clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-
chlorophenyl)ethane)

2903.9300 -- Pentachlorobenzene (ISO) 3

2903.9400 -- Hexabromobiphenyls 3

2903.9900 - - Other 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 11

2904.1090 --- Other 3

- Derivatives containing only nitro or only nitroso groups:

2904.2010 - - - Nitrobenzene (mirbane oil) 3

2904.2090 --- Other 3

- Perfluorooctane sulphonic acid, its salts and
perfluorooctane sulphonyl fluoride:

2904.3100 - - Perfluorooctane sulphonic acid 3

2904.3200 - - Ammonium perfluorooctane sulphonate 3

2904.3300 - - Lithium perfluorooctane sulphonate 3

2904.3400 - - Potassium perfluorooctane sulphonate 3

2904.3500 3

-- Other salts of Perfluorooctane sulphonic acid

2904.3600 - - Perfluorooctane sulphonyl fluoride 3

- Other:

2904.9100 - - Trichloronitromethane (chloropicrin) 3

2904.9900 - - Other 3

IL- ALCOHOLS AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR NITROSATED
DERIVATIVES

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

29.05 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.

- Saturated monohydric alcohols:

2905.1100 - - Methanol (methyl alcohol) 3

- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):

2905.1210 - - - Propyl alcohol (1-propanol) 3

2905.1220 - - - Iso propyl alcohol (2-propanol) 3

2905.1300 - - Butan-1-ol (n-butyl alcohol) 3

2905.1400 - - Other butanols 3

2905.1600 - - Octanol (octyl alcohol) and isomers thereof 3

- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):

2905.1710 --- Stearyl alcohol 3

2905.1720 --- Cetyl alcohol 3

2905.1790 --- Other 3

- - Other:

2905.1910 - - - Iso Nonyl Alcohol (INA) 3

2905.1920 --- 3,3-dimethylbutan-2-ol (pinacolyl alcohol) 3

2905.1990 --- Other 3

- Unsaturated monohydric alcohols:

2905.2200 - - Acyclic terpene alcohols 3

2905.2900 - - Other 3

- Diols:

2905.3100 - - Ethylene glycol (ethanediol) (MEG) 3

2905.3200 - - Propylene glycol (propane-1, 2-diol) 3

2905.3900 - - Other 3

- Other polyhydric alcohols:

2905.4100 - - 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)

2905.4200 - - Pentaerythritol 3

2905.4300 - - Mannitol 3

2905.4400 - - D-glucitol (sorbitol) 20

2905.4500 - - Glycerol 20

2905.4900 - - Other 20

- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:

2905.5100 - - Ethchlorvynol (INN) 3

2905.5900 - - Other 3

29.06 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.

- Cyclanic, cyclenic or cycloterpenic:

2906.1100 - - Menthol 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2906.1200 - - Cyclohexanol, methylcyclohexanols and dimethylcyclo- 3
hexanols

2906.1300 - - Sterols and inositols 3

- - Other:

2906.1910 --- Terpeneols 3

2906.1990 --- Other 3

- Aromatic:

2906.2100 - - Benzyl alcohol 3

- - Other:

2906.2910 --- Ingredients for pesticides 3

2906.2990 --- Other 3

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 3

2907.1200 - - Cresols and their salts 3

2907.1300 - - Octylphenol, nonylphenol and their isomers; salts 3
thereof

2907.1500 -- Naphthols and their salts 3

2907.1900 - - Other 3

- Polyphenols; phenol- alcohols:

2907.2100 - - Resorcinol and its salts 3

2907.2200 - - Hydroquinone (quinol) and its salts 3

2907.2300 - oe 4,4'-Isopropylidenediphenol — (bisphenol 3
A,diphenylolpropane)and its salts

2907.2900 - - Other 3

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) 3

-- Other:

2908.1910 --- 4-chloro, 3-methyl phenol, and chlorohydroquinone 3

2908.1990 --- Other 3

- Other :

2908.9100 -- Dinoseb (ISO) and its salts 3

2908.9200 -- 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts 3

2908.9900 -- Other 3

IV... ETHERS, ALCOHOL PEROXIDES, ETHER
PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH
A _THREE- MEMBERED RING, ACETALS AND

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

HEMIACETALS, AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR NITROSATED
DERIVATIVES

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 3

- - Other:

2909.1910 - - - Methyl tertiary butyle ether (MTBE) 3

2909.1990 --- Other 3

2909.2000 - Cyclanic, cyclenic or cycloterpenic ethers and their 3 halogenated, sulphonated, nitrated or nitrosated derivatives

2909.3000 - Aromatic ethers and their halogenated, sulphonated, 3 nitrated or nitrosated derivatives

- Ether- alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:

2909.4100 - - 2,2'- Oxydiethanol (diethylene glycol, digol) 3

2909.4300 - - Monobutyl ethers of ethylene glycol or of diethylene 3 glycol

- - Other monoalkylethers of ethylene glycol or of diethylene glycol:

2909.4410 -- - Monomethyl ethers of ethylene glycol or of diethylene 3 glycol

2909.4490 --- Other 3

- - Other:

2909.4910 --- Ingredients for pesticides 3

2909.4990 --- Other 3

2909.5000 - Ether- phenols, ether- alcohol- phenols and their 3 halogenated, sulphonated, nitrated or _ nitrosated derivatives

2909.6000 - Alcohol peroxides, ether peroxides, ketone peroxides 3
and their halogenated, sulphonated, nitrated or nitrosated
derivatives

29.10 Epoxides, epoxyalcohols, epoxyphenols and
epoxyethers, with a three- membered ring, and their
halogenated, sulphonated, nitrated or nitrosated
derivatives.

2910.1000 - Oxirane (ethylene oxide) 3

2910.2000 - Methyloxirane (propylene oxide) 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2910.3000 - 1- Chloro- 2,3- epoxypropane (epichlorohydrin) 3

2910.4000 - Dieldrin (ISO, INN) 3

2910.5000 - Endrin (ISO) 3

2910.9000 - Other 3

2911.0000 Acetals and hemiacetals, whether or not with other 3
oxygen function, and their halogenated, sulphonated,
nitrated or nitrosated derivatives.

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) 3

2912.1200 - - Ethanal (acetaldehyde) 3

2912.1900 - - Other 3

- Cyclic aldehydes without other oxygen function:

2912.2100 - - Benzaldehyde 3

2912.2900 - - Other 3

- Aldehyde-alchols, aldehyde-ethers, aldehyde-phenols
and aldehydes with other oxygen function:

2912.4100 - - Vanillin (4-hydroxy-3-methoxybenzaldehyde) 3

2912.4200 - - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde) 3

2912.4900 - - Other 3

2912.5000 - Cyclic polymers of aldehydes 3

2912.6000 - Paraformaldehyde 3

2913.0000 Halogenated, sulphonated, nitrated or nitrosated 3
derivatives of products of heading 29.12.

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 16

2914.1200 - - Butanone (methyl ethyl ketone) 3

2914.1300 - - 4-Methylpentan-2-one (methyl isobutyl ketone) 3

2914.1900 - - Other 3

- Cyclanic, cyclenic or cycloterpenic ketones without other
oxygen function:

2914.2200 - - Cyclohexanone and methylcyclohexanones 3

2914.2300 -- Ionones and methylionones 3

- - Other:

2914.2910 --- Isophorone 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2914.2990 --- Other 3

- Aromatic ketones without other oxygen function:

2914.3100 - - Phenylacetone (phenylpropan-2-one) 3

2914.3900 - - Other 3

2914.4000 - Ketone- alcohols and ketone- aldehydes 3

2914.5000 - Ketone- phenols and ketones with other oxygen function 3

- Quinones:

2914.6100 - - Anthraquinone 3

2914.6200 - - Coenzyme Q10 (ubidecarenone (INN) 3

2914.6900 - - Other 3

- Halogenated, sulphonated, nitrated or nitrosated

derivatives:

2914.7100 - - Chlordecone (ISO) 3

2914.7900 - - Other 3

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.

- Formic acid, its salts and esters:

2915.1100 - - Formic acid 20

- - Salts of formic acid:

2915.1210 --- Sodium formate 3

2915.1290 --- Other 3

2915.1300 -- Esters of formic acid 3

- Acetic acid and its salts; acetic anhydride:

2915.2100 - - Acetic acid 20

2915.2400 - - Acetic anhydride 11

- - Other:

2915.2910 --- Calcium acetate 3

2915.2920 --- Lead acetate 3

2915.2930 --- Sodium acetate 3

2915.2940 --- Cobalt acetates 3

2915.2990 --- Other 3

- Esters of acetic acid:

2915.3100 - - Ethyl acetate 20

2915.3200 -- Vinyl acetate 3

2915.3300 -- n-Butyl acetate 20

2915.3600 -- Dinoseb (ISO) acetate 20

- - Other:

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2915.3910 --- Benzyl acetate 3

2915.3920 ---Amyl acetate 3

2915.3930 ---sec-Butyl acetate 20

2915.3940 --- Methyl acetate 20

2915.3990 --- Other 3

2915.4000 - Mono- , di- or trichloroacetic acids, their salts and esters 3

2915.5000 - Propionic acid, its salts and esters 3

- Butanoic acids, pentanoic acids, their salts and esters:

2915.6010 - - - Butyric acid 3

2915.6020 --- Salts and ester of butyric acid 3

2915.6030 --- Salts and ester of valeric acid 3

2915.6090 --- Other 3

- Palmitic acid, stearic acid, their salts and esters:

2915.7010 --- Stearic acid 20

2915.7090 --- Other 1

2915.9000 - Other 3

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 3

2916.1200 -- Esters of acrylic acid 3

2916.1300 -- Methacrylic acid and its salts 3

2916.1400 - - Esters of methacrylic acid 3

- - Oleic, linoleic or linolenic acids, their salts and esters:

2916.1510 --- Oleic cid 3

2916.1520 --- Salts and derivatives of oleic acid 3

2916.1590 --- Other 3

2916.1600 -- Binapacryl (ISO) 1

- - Other:

2916.1910 - - - Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% 3
Min)

2916.1990 --- Other 3

2916.2000 - Cyclanic, cyclenic or cycloterpenic monocarboxylic 3
acids, their anhydrides, halides, peroxides, peroxyacids
and their derivatives

- Aromatic monocarboxylic acids, their anhydrides,
halides, peroxides, peroxyacids and their derivatives:

- - Benzoic acid, its salts and esters:

2916.3110 --- Benzoic acid 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2916.3120 - - - Sodium benzoate 3

2916.3190 --- Other 3

2916.3200 - - Benzoyl peroxide and benzoyl chloride 3

2916.3400 -- Phenylacetic acid and its salts 3

- - Other:

2916.3910 - - - Ibuprofen 20

2916.3920 -- - Ingredients for pesticides 3

2916.3990 --- Other 1

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 1

2917.1190 --- Other 3

2917.1200 - - Adipic acid, its salts and esters 3

2917.1300 - - Azelaic acid, sebacic acid, their salts and esters 3

2917.1400 - - Maleic anhydride 11

2917.1900 - - Other 3

2917.2000 - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, 3 their anhydrides, halides, peroxides, peroxyacids and their derivatives

- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:

2917.3200 - - Dioctyl orthophthalates 20

2917.3300 - - Dinonyl or didecyl orthophthalates 16

- - Other esters of orthophthalic acid:

2917.3410 - - - Dibutyl orthophthalates 1

2917.3490 --- Other 1

2917.3500 - - Phthalic anhydride 1

-- Terephthalic acid and its salts:

2917.3610 --- Pure terephthalic acid (PTA) 16

2917.3690 --- Other 3

2917.3700 - - Dimethyl terephthalate (DMT) 3

- - Other:

2917.3910 --- so phthalic acid 3

2917.3990 --- Other 3

29.18 Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- 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 3

2918.1190 --- Other 3

2918.1200 - - Tartaric acid 3

2918.1300 - - Salts and esters of tartaric acid 3

2918.1400 - - Citric acid 1

- - Salts and esters of citric acid:

2918.1510 - - - Sodium citrate 3

2918.1590 --- Other 3

2918.1600 - - Gluconic acid, its salts and esters 3

2918.1700 - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid) 3

2918.1800 - - Chlorobenzilate (ISO) 3

2918.1900 - - Other 3

- 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 3

2918.2120 --- Sodium salicylate 3

2918.2130 --- Methyl salicylate 3

2918.2190 --- Other 3

- - O-Acetylsalicylic acid, its salts and esters:

2918.2210 - - - Aspirin 20

2918.2290 --- Other 1

2918.2300 - - Other esters of salicylic acid and their salts 3

2918.2900 - - Other 1

2918.3000 - Carboxylic acids with aldehyde or ketone function but 3 without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives

- Other :

2918.9100 -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its 3 salts and esters

-- Other:

2918.9910 --- Ingredients for pesticides 3

2918.9990 --- Other 3

VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

29.19 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.

2919.1000 - Tris(2,3- dibromopropyl) phosphate 3
- Other:

2919.9010 -- - Ingredients for pesticides 3

2919.9090 --- Other 3

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- 3 parathion)

2920.1900 -- Other 3

- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :

2920.2100 - - Dimethyl Phosphite 3

2920.2200 - - Diethyl Phosphite 3

2920.2300 -- Trimethyl Phosphite 3

2920.2400 - - Triethyl Phosphite 3

2920.2900 - - Other 3

2920.3000 - Endosulfan (ISO) 3

- Other:

2920.9010 --- Sulphonic esters and derivatives 3

2920.9020 --- Ingredients for pesticides 3

2920.9090 --- Other 3

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 3

2921.1200 - - 2-(N,N-Dimethylamino)ethylchloride hydrochloride 3

2921.1300 - - 2-(N,N-Diethylamino)ethylchloride hydrochloride 3

2921.1400 - - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride 3

- - Other:

2921.1910 - - - Paraxylidine sulfamic acid 3

2921.1920 - - - Bis(2-chloroethyl) ethylamine 3

2921.1930 --- Chlormethine (INN) (bis(2-chloroethyl) methylamine) 3

2921.1940 --- Trichlormethine (INN) (tris(2-chloroethyl)amine) 3

2921.1950 - - - N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2- 3
chloroethylamines and their protonated salts

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2921.1990 --- Other 3

- Acyclic polyamines and their derivatives; salts thereof:

2921.2100 - - Ethylenediamine and its salts 3

2921.2200 - - Hexamethylenediamine and its salts 3

- - Other:

2921.2910 - - - Aceto Acetic ortho anisidine 3

2921.2920 ---Diamino stilbene 3

2921.2990 --- Other 3

2921.3000 - Cyclanic, cyclenic or cycloterpenic mono- or 3
polyamines, and their derivatives; salts thereof

- Aromatic monoamines and their derivatives; salts

thereof:

-- Aniline and its salts:

2921.4110 --- Aniline 3

2921.4190 --- Other 3

2921.4200 -- Aniline derivatives and their salts 3

- - Toluidines and their derivatives; salts thereof:

2921.4310 -- - Ingredients for pesticides 3

2921.4390 --- Other 3

2921.4400 - - Diphenylamine and its derivatives; salts thereof 3

- - 1-Naphthylamine — (alpha-naphthylamine), 2-
naphthylamine (beta-naphthylamine) and their derivatives;
salts thereof:

2921.4510 --- Sodium naphthionate 3

2921.4590 --- Other 3

2921.4600 - - Amphetamine (INN), benzphetamine (INN), 3
dexamphetamine (INN), etilamphetamine (INN), fencamfamin
(INN), lefetamine (INN), levamphetamine (INN), mefenorex
(INN) and phentermine (INN); salts thereof

2921.4900 - - Other 3

- Aromatic polyamines and their derivatives; salts thereof:

- - 0+, m-, p-Phenylenediamine, diaminotoluenes, and
their derivatives; salts thereof:

2921.5110 --- Ingredients for pesticides 3

2921.5190 --- Other 3

2921.5900 - - Other 3

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 3

2922.1200 - - Diethanolamine and its salts 3

2922.1400 - - Dextropropoxyphene (INN) and its salts 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2922.1500 - - Triethanolamine 3

2922.1600 - - Diethanolammonium perfluorooctane sulphonate 3

2922.1700 - - Methyl-diethanolamine and ethyl-diethanolamine 3

2922.1800 - - 2-(N,N-Diisopropylamino)ethanol 3

- - 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 3

2922.1912 ----N,N-Diethyl-2-aminoethanol and its protonated salts 3

2922.1919 ---- Other 3

2922.1990 --- Other 3

- 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 3

2922.2900 - - Other 3

- Amino- aldehydes, amino- ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof :

2922.3100 - - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof 3

2922.3900 - - Other 3

- Amino- acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:

2922.4100 -- Lysine and its esters, salts thereof 3

- - Glutamic acid and its salts:

2922.4210 --- Monosodium glutamate 3

2922.4290 --- Other 3

2922.4300 - - Anthranilic acid and its salt 3

2922.4400 - - Tilidine (INN) and its salts 3

- - Other:

2922.4910 --- Alanine 3

2922.4990 --- Other 3

2922.5000 - Amino- alcohol- phenols, amino- acid- phenols and other amino- compounds with oxygen function

29.23 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.

2923.1000 - Choline and its salts 3

2923.2000 - Lecithins and other phosphoaminolipids 3

2923.3000 -Tetraethylammonium perfluorooctane sulphonate 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2923.4000 - Didecyldimethylammonium perfluorooctane sulphonate 3

- Other:

2923.9010 -- - Betaine 3

2923.9090 --- Other 3

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) 3

2924.1200 - - Fluoroacetamide (ISO), monocrotophos (ISO) and 3
phosphamidon (ISO)

- - Other:

2924.1910 - - - Acetamide 3

2924.1920 - - - Acrylamido methyl propane sulphonic acid (AMPS) 3

2924.1990 --- Other 3

- Cyclic amides (including cyclic carbamates) and their
derivatives; salts thereof:

2924.2100 - - Ureines and their derivatives; salts thereof 3

2924.2300 - - 2- Acetamidobenzoic acid (N- acetylanthranilic acid) 3
and its salts

2924.2400 - - Ethinamate (INN) 3

2924.2500 - - Alachlor (ISO) 3

- - Other:

2924.2910 - - - Paracetamol 20

2924.2920 - - - Aceto acet ortho toluidine 3

2924.2940 --- Phenacetine (Aceto-phenetidine) 3

2924.2950 --- Ingredients for pesticides 3

2924.2990 --- Other 3

29.25 Carboxyimide- function compounds (including
saccharin and its salts) and imine- function
compounds.

- Imides and their derivatives; salts thereof:

2925.1100 - - Saccharin and its salts 3

2925.1200 - - Glutethimide (INN) 3

2925.1900 - - Other 3

- Imines and their derivatives; salts thereof :

2925.2100 -- Chlordimeform (ISO) 3

-- Other:

2925.2910 - - - Diphenyl-guanidine 3

2925.2990 --- Other 3

29.26 Nitrile- function compounds.

2926.1000 - Acrylonitrile 3

2926.2000 - 1- Cyanoguanidine (dicyandiamide) 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2926.3000 - Fenproporex (INN) and its salts; methadone (INN) 3

intermediate (4- cyano- 2- dimethylamino- 4,4-
diphenylbutane)

2926.4000 - alpha-Phenylacetoacetonitrile 3

- Other:

2926.9010 - - - Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3-(2,2- 3

dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate

2926.9020 - - - (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro 3

phenyl)-3 methyl butyrate

2926.9030 - - - Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl 3

cyclopropane carboxalate

2926.9040 ---N-methylpyrrolidon 3

2926.9050 --- Ingredients for pesticides 3

2926.9090 --- Other 3

29.27 Diazo- , azo- or azoxy- compounds.

2927.0010 - - - Benzene-diazonium chloride 3

2927.0020 - - - Azobenzene and azotoluenes 3

2927.0030 - - - Azoxybenzene, azoxybenzoic acid and azoxytoluidine 3

2927.0040 - - - Diazoamino-benzene 3

2927.0090 --- Other 3

29.28 Organic derivatives of hydrazine or of hydroxylamine.

2928.0010 --- Phenyl-hydrazine 3

2928.0020 - - - Benzyl-phenyl-hydrazine 3

2928.0090 --- Other 3

29.29 Compounds with other nitrogen function.

2929.1000 - Isocyanates 3

- Other:

2929.9010 --- Isocyanides 3

2929.9020 - - - N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) 11
phosphoramidic dihalides

2929.9030 --- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl 11
(methyl, ethyl, n-propyl or isopropyl)phosphoramidates

2929.9090 --- Other 1

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- 3
thiosulfourropane

2930.2020 - - - S (2 dimethyl amino (trimethylene) bis (thio 3
carbamate)

2930.2030 --- Other Ingredients for pesticides 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2930.2090 --- Other 3

2930.3000 - Thiuram mono- , di- or tetrasulphides 3

2930.4000 - Methionine 3

2930.6000 - 2-(N,N-Diethylamino)ethanethiol 3

2930.7000 - Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)) 3

2930.8000 - Aldicarb (ISO), captafol (ISO) and methamidophos (ISO) 3
- Other:

2930.9010 - - - 2- N,N-dimethylamino 1,3 disodium thiosulphate 3
propane

2930.9020 ---0,S-dimethyl phosphoramidothioate 3

2930.9030 - - - Diafethiuran technical (itertouty!) 3-2-6 disopropyl (4- 3
phenoxyphenyl) thiourene

2930.9040 - - - 0-0 diethyl 0-(3,5,6 trichloro _ pyridinyl) 3
phosphorothioate

2930.9050 - - - 0-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl 3
(phosphorothioate)

2930.9060 - - - 0,0 diethyl 0-(3,5,6-trichloro — 2-pyridyl) 3
phosphorothioate

2930.9070 --- Ingredients for pesticides 3
- - - Other:

2930.9091 - - - = [S-2-(dialkyl(methyl,ethyl,n-propyl — or 3
isopropyl)amino)ethyl Jhydrogen alkyl (methyl,ethyl, n-
propyl or isopropyl)phosphonothioates and their O-alkyl
(<C10, including cycloalkyl)esters, alkylated or protonated
salts thereof

2930.9092 - - - + 2-Chloroethylchloromethylsulphide; Bis(2- 3
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-
chloroethylthiomethyl)ether; Bis(2-
chloroethylthioethyl)ether

2930.9093 - - = 0,0-Diethyl —_S-[2-(diethylamino) 3

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)

2930.9094 - - - - Containing a phosphorus atom to which is bonded 3 one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms

2930.9099 ---- Other 3

29.31 Other organo- inorganic compounds.

2931.1000 - Tetramethyl lead and tetraethyl lead 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2931.2000 - Tributyltin compounds 3

-Other organo-phosphorous derivatives :

2931.3100 - - Dimethyl methylphosphonate 3

2931.3200 - - Dimethyl propylphosphonate 3

2931.3300 - - Diethyl ethylphosphonate 3

2931.3400 -- Sodium 3-(trihydroxysilyl)propyl methylphosphonate 3

2931.3500 - - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6- 3
trioxide

2931.3600 - - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- 3
yl)methyl methyl methylphosphonate

2931.3700 - - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- 3
yl)methyl] methylphosphonate

2931.3800 - - Salt of — methylphosphonic acid and 3
(aminoiminomethyl)urea (1: 1)

- - Other:

2931.3910 - - - O-Alkyl (< C10, including cycloalkyl) alkyl (methyl, 3
ethyl, n-propyl or isopropyl)phosphonofluoridates

2931.3920 - - - O-Alkyl (< C10, including cycloalkyl)N,N-dialkyl 3
(methyl, ethyl, n-propyl or isopropyl)
phosphoramidocyanidates

2931.3930 --- Alkyl (methyl, ethyl, n-propyl or isopropyl) phosphoryl 3
difluorides

2931.3940 - - - [O-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) 3
amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or
isopropyl)phosphonites and their O-alkyl (<C10, including
cycloalkyl) esters; alkylated or protonated salts thereof

2931.3950 - - - O-Isopropyl methylphosphonochloridate 3

2931.3960 - - - O-Pinacolyl methylphosphonochloridate 3

- - - Other:

2931.3991 ---- Containing a phosphorus atom to which is bonded 3
one methyl, ethyl, n-propyl or isopropyl group but not
further carbon atoms

2931.3999 ---- Other 3

- Other:

2931.9040 --- Ingredients for pesticides 3

2931.9050 - - - 2-Chlorovinylchloroarsine 3

2931.9060 - - - Bis(2-chlorovinyl)chloroarsine 3

2931.9070 - - - Tris(2-chlorovinyl)arsine 3

2931.9090 --- Other 3

29.32 Heterocyclic compounds with oxygen hetero- atom(s)
only.

- Compounds containing an unfused furan ring (whether
or not hydrogenated) in the structure:

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2932.1100 - - Tetrahydrofuran 3

2932.1200 - - 2-Furaldehyde (furfuraldehyde) 3

2932.1300 - - Furfuryl alcohol and tetrahydrofurfuryl alcohol 3

2932.1400 - - Sucralose 3

2932.1900 - - Other 3

- Lactones:

2932.2010 --- 4,5,6,7- tetrachlorophthalide 3

2932.2020 - - - Isoascorbic acid 3

2932.2030 --- Ingredients for pesticides 3

2932.2090 --- Other 3

- Other:

2932.9100 - - Isosafrole 3

2932.9200 - - 1-(1,3-Benzodioxol-5-yl)propan-2-one 3

2932.9300 - - Piperonal 3

2932.9400 - - Safrole 3

2932.9500 - - Tetrahydrocannabinols (all isomers) 3

- - Other:

2932.9910 - - - 2,3 Dihydro 2,2 dimethyl-7 benzo furanyl methyl- 3
carbamate

2932.9990 --- Other 3

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 3

2933.1900 - - Other 3

- Compounds containing an unfused imidazole ring
(whether or not hydrogenated) in the structure:

2933.2100 - - Hydantoin and its derivatives 3

2933.2900 - - Other 3

- Compounds containing an unfused pyridine ring
(whether or not hydrogenated) in the structure:

2933.3100 - - Pyridine and its salts 3

2933.3200 - - Piperidine and its salts 3

2933.3300 - - Alfentanil (INN), anileridine (INN), bezitramide (INN), 3
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

- - Other:

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2933.3910 - - - Chloro-phenir-amine and isoniazid 3

2933.3920 - - - Pyrazinamide 20

2933.3940 --- 3-Quinuclidinyl benzilate 3

2933.3950 --- Quniuclidine-3-ol 3

2933.3960 -- - Ingredients for pesticides 3

2933.3990 --- Other 1

- 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 3

- - Other:

2933.4910 --- Amodiaquine 3

2933.4920 - - - Quinoline 3

2933.4930 --- Chloroquine sulphate 3

2933.4940 --- Chloroquine phosphate 3

2933.4990 --- Other 3

- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:

2933.5200 - - Malonylurea (barbituric acid) and its salts 3

2933.5300 - - Allobarbital (INN), amobarbital (INN), barbital INN), 3

butalbital (INN), butobarbital, cyclobarbital (INN),

methylphenobarbital (INN), pentobarbital (INN),

phenobarbital (INN), secbutabarbital (INN), secobarbital

(INN) and vinylbital (INN); salts thereof

2933.5400 - - Other derivatives of malonylurea (barbituric acid); salts 3 thereof

2933.5500 - - Loprazolam (INN), mecloqualone (INN), methaqualone 3 (INN) and zipeprol (INN); salts thereof

- - Other:

2933.5910 --- 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) 3 phosphoro thioate

2933.5920 - - - 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyl) 3 thiourea

2933.5930 - - - Ciprofloxacin 20

2933.5940 - - - Norfloxacin 20

2933.5950 --- Ingredients for pesticides 3

2933.5990 --- Other 1

- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:

2933.6100 - - Melamine 3

- - Other:

2933.6910 --- Pyrimethamine 3

2933.6920 --- Isoniazid 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2933.6930 --- Cyanuric chloride 3

2933.6940 --- Ingredients for pesticides 3

2933.6990 --- Other 3

- Lactams:

2933.7100 - - 6-Hexanelactam (epsilon-caprolactam) 3

2933.7200 - - Clobazam (INN) and methyprylon(INN) 3

- - Other lactams:

2933.7910 --- Isatin (lactam of istic acid) 3

2933.7920 --- 1-Vinyl-2-pyrrol-idone 3

2933.7990 --- Other 1

- Other:

2933.9100 - - Alprazolam (INN), camazepam (INN), chlordiazepoxide 11

(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

2933.9200 - - Azinphos-methyl (ISO) 1

- - Other:

2933.9910 --- Ingredients for pesticides 3

2933.9990 --- Other 1

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 3

2934.1090 --- Other 1

2934.2000 - Compounds containing in the structure a benzothiazole 3
ting- system (whether or not hydrogenated), not further
fused

2934.3000 - Compounds containing in the structure a phenothiazine 3
ting- system (whether or not hydrogenated), not further
fused

- Other:

2934.9100 - - Aminorex (INN), brotizolam (INN), clotiazepam (INN), 3

cloxazolam (INN), dextromoramide (INN), haloxazolam

(INN), ketazolam (INN), mesocarb (INN), oxazolam (INN),

pemoline (INN), phendimetrazine (INN), phenmetrazine

(INN) and sufentanil (INN); salts thereof

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- - Other:

2934.9910 - - - Furazolidone 20

2934.9920 -- - Ingredients for pesticides 3

2934.9990 --- Other 3

29.35 Sulphonamides.

2935.1000 - N-Methylperfluorooctane sulphonamide 11

2935.2000 - N-Ethylperfluorooctane sulphonamide 11

2935.3000 - N-Ethyl-N-(2-hydroxyethyl) perfluorooctane 11

sulphonamide

2935.4000 - N-(2-Hydroxyethyl)-N-methylperfluorooctane 11

sulphonamide

2935.5000 - Other perfluorooctane sulphonamides 11

- Other:

2935.9010 -- - 0-Toluene-sulphonamide 3

2935.9020 - - - Sulpha-diazine (INN) 3

2935.9030 -- - Sulphamethoxazole 20

2935.9040 - - - Sulpha-thiazole-diazine 20

2935.9050 - - - Sulphanilamide 20

2935.9090 --- Other 1

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 3

2936.2200 -- Vitamin B1 and its derivatives 3

2936.2300 - - Vitamin B2 and its derivatives 3

2936.2400 - - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) 3 and its derivatives

2936.2500 - - Vitamin B6 and its derivatives 3

2936.2600 - - Vitamin B12 and its derivatives 3

2936.2700 -- Vitamin C and its derivatives 3

2936.2800 -- Vitamin E and its derivatives 3

2936.2900 - - Other vitamins and their derivatives 3

2936.9000 - Other, including natural concentrates 3

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.

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and _ structural analogues:

2937.1100 -- Somatotropin, its derivatives and structural analogues 3

2937.1200 - - Insulin and its salts 3

2937.1900 - - Other 3

- Steroidal hormones, their derivatives and_ structural analogues :

2937.2100 - - Cortisone, hydrocortisone, prednisone 3

(dehydrocortisone) and prednisolone

(dehydrohydrocortisone)

2937.2200 - - Halogenated derivatives of corticosteroidal hormones 3

2937.2300 - - Oestrogens and progestogens 3

2937.2900 - - Other 3

2937.5000 - Prostaglandins, thromboxanes and leukotrienes, their 3 derivatives and structural analogues

2937.9000 - Other 3

XILGLYCOSIDES AND 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 3

- Other:

2938.9010 --- Ingredients for pesticides 3

2938.9090 --- Other 3

29.39 Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.

- Alkaloids of opium and their derivatives; salts thereof:

2939.1100 - - Concentrates of poppy straw; buprenorphine (INN), 3

codeine, dihydrocodeine (INN), ethylmorphine, etorphine

(INN), heroin, hydrocodone (INN), hydromorphone (INN),

morphine, nicomorphine (INN), oxycodone (INN),

oxymorphone (INN), pholcodine (INN), thebacon (INN)

and thebaine; salts thereof

2939.1900 - - Other 3

- Alkaloids of cinchona and their derivatives; salts thereof:

2939.2010 - - - Quinine sulphate 3

2939.2090 --- Other 3

2939.3000 - Caffeine and its salts 3

- Ephedrines and their salts:

2939.4100 -- Ephedrine and its salts 20

2939.4200 - - Pseudoephedrine (INN) and its salts 20

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

2939.4300 - - Cathine (INN) and its salts 20

2939.4400 -- Norephedrine 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 3

2939.5900 - - Other 3

- Alkaloids of rye ergot and their derivatives; salts thereof:

2939.6100 - - Ergometrine (INN) and its salts 3

2939.6200 - - Ergotamine (INN) and its salts 3

2939.6300 - - Lysergic acid and its salts 3

2939.6900 - - Other 1

- Other, of vegetal origin :

2939.7100 - Cocaine, ecgonine, levometamfetamine, 3
metamfetamine (INN), metamfetamine racemate; salts,
esters and other derivatives thereof

2939.7900 - - Other 1

- Other:

2939.8010 -- - Ingredients for pesticides 3

2939.8090 --- Other 1

XIII.- OTHER ORGANIC COMPOUNDS

2940.0000 Sugars, chemically pure, other than sucrose, lactose, 11
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.

29.41 Antibiotics.

2941.1000 - Penicillins and their derivatives with a penicillanic acid 20
structure; salts thereof

2941.2000 - Streptomycins and their derivatives; salts thereof 3

2941.3000 - Tetracyclines and their derivatives; salts thereof 11

2941.4000 - Chloramphenicol and its derivatives; salts thereof 11

2941.5000 - Erythromycin and its derivatives; salts thereof 11

- Other:

2941.9010 - - - Cephalexin 20

2941.9020 --- Gramicid trycidine 3

2941.9030 --- Thricin 3

2941.9040 - -- Cephradine oral 20

2941.9060 - - - Cefixime in bulk 16

2941.9070 --- Ingredients for pesticides 3

2941.9090 --- Other 1

2942.0000 Other organic compounds. 3

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) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24)

c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

f) Soap or other products of heading 34.01 containing added medicaments;

g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF) growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) | Unmixed products dissolved in water;

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

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

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

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

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

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

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

b) Sterile laminaria and sterile laminaria tents;

c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;

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

e) Blood-grouping reagents;

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

g) _ First-aid boxes and kits;

h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;

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

k) | Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

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

Subheading Notes.

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :

(a) As unmixed products, pure products, whether or not containing impurities;

[PART I

(b) As products which have been mixed :

(1)

(2)

(3)

The products mentioned in (a) above dissolved in water or in other solvents;

The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and

The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

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

3001.9000

- Other

30.02

Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro- organisms (excluding yeasts) and similar products.

- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:

3002.1100

- - Malaria diagnostic test kits

3002.1200

- - Antisera and other blood fractions

3002.1300

- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale

3002.1400

- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3002.1500 - - Immunological products, put up in measured doses or 11
in forms or packings for retail sale

3002.1900 - - Other 11

- Vaccines for human medicine:

3002.2010 --- Tetanus toxide 3

3002.2020 - - - For prevention of hepatitis-B 3

3002.2090 --- Other 11

3002.3000 - Vaccines for veterinary medicine 11

- Other:

3002.9010 - -- Human blood 3

3002.9020 --- Animal blood 3

3002.9030 --- Saxitoxin 11

3002.9040 --- Ricin 11

3002.9090 --- Other 11

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 penicillins or derivatives thereof, with a 11
penicillanic acid structure, or streptomycins or their
derivatives

3003.2000 - Other containing antibiotics 11

- Other containing hormones or other products of heading
29.37 :

3003.3100 - - Containing insulin 11

3003.3900 - - Other 11

- Other, containing alkaloids or derivatives thereof:

3003.4100 - - Containing ephedrine or its salts 11

3003.4200 - - Containing pseudoephedrine (INN) or its salts 11

3003.4300 - - Containing norephedrine or its salts 11

3003.4900 - - Other 11

3003.6000 - Other, containing antimalarial active principles 11
described in Subheading Note 2 to this Chapter

- Other:

3003.9010 - -- Unani, ayurvedic and other oriental type medicine 11

3003.9020 - - - Homeopathic medicines 11

3003.9090 --- Other 11

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

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.

- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:

3004.1010 --- Ampicillin, Amoxicillin and Cloxacillin capsules/ syrup 20

3004.1090 --- Other 11

3004.2000 - Other, containing other antibiotics 11

- Other, containing hormones or other products of heading 29.37:

3004.3100 - - Containing insulin 11

3004.3200 - - Containing corticosteroid hormones, their derivatives 11 or structural analogues

3004.3900 - - Other 11

- Other, containing alkaloids or derivatives thereof :

3004.4100 - - Containing ephedrine or its salts 11

3004.4200 - - Containing pseudoephedrine (INN) or its salts 11

3004.4300 - - Containing norephedrine or its salts 11

3004.4900 - - Other 11

- Other, containing vitamins or other products of heading 29.36:

3004.5010 --- Cod liver oil 3

3004.5090 --- Other 11

3004.6000 - Other, containing antimalarial active principles 11 described in Subheading Note 2 to this Chapter

- Other:

3004.9010 - - - Unani ayurvedic and other oriental type medicine 11

3004.9020 - - - Homeopathic medicines 11

3004.9030 - - - Dextrose and saline infusion solution, with infusion 20 set

3004.9040 - - - Dextrose and saline infusion solution, without saline 20
infusion set

3004.9050 - - - Eye drops 20

3004.9060 --- Ointments, medicinal 20

3004.9070 - - - Aspirin, medicinal 11

3004.9080 --- Sulpha drugs 11

--- Other:

3004.9091 ---- Cough syrups medicinal 11

3004.9092 ---- Paracetamol 11

3004.9099 ---- Other 11

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 20

- Other:

3005.9010 - - - Acrynol pad 11

3005.9090 --- Other 20

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 3

3006.1090 --- Other 11

3006.2000 - Blood- grouping reagents 20

3006.3000 - Opacifying preparations for X- ray examinations; 11 diagnostic reagents designed to be administered to the patient

3006.4000 - Dental cements and other dental fillings; bone 11 reconstruction cements

3006.5000 - First- aid boxes and kits 20

3006.6000 - Chemical contraceptive preparations based on 3 hormones, on other products of heading 29.37 or on spermicides

3006.7000 - Gel preparations designed to be used in human or 20 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

- Other :

3006.9100 -- Appliances identifiable for ostomy use 20

3006.9200 -- Waste pharmaceuticals 20

Notes.

This Chapter does not cover:

Animal blood of heading 05.11;

Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

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).

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)

(d)

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.

Fertilisers consisting of any of the goods described in (a) above mixed together.

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.

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.

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

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3101.0000 Animal or vegetable fertilisers, whether or not mixed 3

together or chemically treated; fertilisers produced

by the mixing or chemical treatment of animal or vegetable products.

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

31.02 Mineral or chemical fertilisers, nitrogenous.

3102.1000 - Urea, whether or not in aqueous solution 3
- Ammonium sulphate; double salts and mixtures of
ammonium sulphate and ammonium nitrate:

3102.2100 - - Ammonium sulphate 3

3102.2900 - - Other 3

3102.3000 - Ammonium nitrate, whether or not in aqueous solution 3

3102.4000 - Mixtures of ammonium nitrate with calcium carbonate or 3
other inorganic_non- fertilising substances
- Sodium nitrate:

3102.5010 --- Crude 3

3102.5090 --- Other 3

3102.6000 - Double salts and mixtures of calcium nitrate and 3
ammonium nitrate

3102.8000 - Mixtures of urea and ammonium nitrate in aqueous or 3
ammoniacal solution

3102.9000 - Other, including mixtures not specified in the foregoing 3
subheadings

31.03 Mineral or chemical fertilisers, phosphatic.

- Superphosphates:

3103.1100 -- Containing by weight 35 % or more of diphosphorus 3
pentaoxide (P₂O₅)

3103.1900 - - Other 3

3103.9000 - Other 3

31.04 Mineral or chemical fertilisers, potassic.

3104.2000 - Potassium chloride 3

3104.3000 - Potassium sulphate 3

3104.9000 - Other 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 3 packages of a gross weight not exceeding 10 kg

3105.2000 - Mineral or chemical fertilisers containing the three 3 fertilising elements nitrogen, phosphorus and potassium

3105.3000 - Diammonium hydrogenorthophosphate (diammonium 3 phosphate)

3105.4000 - Ammoniumdihydrogen orthophosphate (monoammonium 3 phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)

PCT CODE

Heading /
Sub-
heading

Statistical

10,
suffix DESCRIPTION CD (%)

(1)

(2) (3) (4)

- Other mineral or chemical fertilisers containing the two
fertilising elements nitrogen and phosphorus:

3105.5100

- - Containing nitrates and phosphates 3

3105.5900

- - Other

wo

3105.6000

- Mineral or chemical fertilisers containing the two 3
fertilising elements phosphorus and potassium

3105.9000

- Other 3

Notes.

Chapter 32

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

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).

Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

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.

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.

[PART I

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

32.01 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.

3201.1000 - Quebracho extract 3

3201.2000 - Wattle extract 3

- Other:

3201.9010 - - - Acacia catechu (cutch) 3

3201.9020 - - - Oak or chestnut extract 3

3201.9030 --- Gambier 3

3201.9090 --- Other 3

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 3

- Other:

3202.9010 - - - Tanning substances, tanning preparations based on chromium sulphate

3202.9090 --- Other 11

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) 16

3203.0090 --- Other 16

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.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Synthetic organic colouring matter and preparations

based thereon as specified in Note 3 to this Chapter:

3204.1100 - - Disperse dyes and preparations based thereon 16

3204.1200 - - Acid dyes, whether or not premetallised, and 16
preparations based thereon; mordant dyes and
preparations based thereon

3204.1300 - - Basic dyes and preparations based thereon 3

3204.1400 - - Direct dyes and preparations based thereon 16

- - Vat dyes (including those usable in that state as

pigments) and preparations based thereon:

3204.1510 --- Indigo blue 3

3204.1590 --- Other 16

3204.1600 - - Reactive dyes and preparations based thereon 16

3204.1700 - - Pigments and preparations based thereon 16

- - Other, including mixtures of colouring matter of two or

more of the sub-headings 3204.11 to 3204.19:

3204.1910 - - - Dyes, sulphur 16

3204.1990 - - - Dyes, synthetic 16

3204.2000 - Synthetic organic products of a kind used as 20
fluorescent brightening agents

3204.9000 - Other 20

3205.0000 Colour lakes; preparations as specified in Note 3 to 11
this Chapter based on colour lakes.

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 3
dioxide calculated on the dry matter

3206.1900 - - Other 16

- Pigments and preparations based on chromium
compounds:

3206.2010 --- Chrome yellow 16

3206.2090 --- Other 16

- Other colouring matter and other preparations:

3206.4100 - - Ultramarine and preparations based thereon 16

- - Lithopone and other pigments and preparations
based on zinc sulphide:

3206.4210 -- - Lithopone 16

3206.4290 --- Other 16

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

-- Other:

3206.4910 - - - Master batches (coloured) 20

3206.4920 - - - Pigments and preparations based on cadmium 16
compounds

3206.4930 - - - Pigments and preparations based on 16
hexacyanoferrates (ferrocyanides_and ferricyanides)

3206.4990 --- Other 20

- Inorganic products of a kind used as luminophores:

3206.5010 - - - Fluorescent powder 3

3206.5090 - - - Inorganic products of a kind used as luminophores 16

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 3

3207.1020 - - - Ceramic Colours 3

3207.1090 --- Other 3

3207.2000 - Vitrifiable enamels and glazes, engobes (slips) and 11
similar preparations

3207.3000 - Liquid lustres and similar preparations 11

- Glass frit and other glass, in the form of powder,
granules or flakes:

3207.4010 --- Glass frit 3

3207.4090 --- Other 3

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 - - - Varnishes 20

3208.1090 --- Other 20

- Based on acrylic or vinyl polymers:

3208.2010 - - - Varnishes 20

3208.2090 --- Other 20

- Other:

- - - Based on polyamides:

3208.9011 ---- Varnishes 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3208.9019 ---- Other 11

3208.9020 - - - Other 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 20

- Other:

3209.9010 - - - Lacquered blue, golden and silver 3

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 20 leather

3210.0090 --- Other 20

32.11 Prepared driers.

3211.0010 -- - For leather 11

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 16

- Other:

3212.9010 --- Aluminium paste and powder 16

3212.9020 - - - Pigments in paint or enamel media 20

3212.9030 - - - Emitter paste for tube lights 3

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

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 3

3214.1090 --- Other 20

- Other:

3214.9010 --- Silicon sealant 11

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 16

3215.1190 --- Other 20

- - Other:

3215.1910 - - - Fluorescent ink 16

3215.1990 --- Other 20

- Other:

3215.9010 - - - Inks for ball points pens, fine liners and fibre tips 11

3215.9090 --- Other 20

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

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

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 deteneration of essential oils; aqueous distillates and aqueous solutions of essential oils.

- Essential oils of citrus fruit:

3301.1200 - - Of orange 11

3301.1300 - - Of lemon 11

3301.1900 - - Other 11

- Essential oils other than those of citrus fruit:

3301.2400 - - Of peppermint (*Mentha piperita*) 11

3301.2500 - - Of other mints 11

- - Other:

3301.2910 - - - Of citronella 11

3301.2920 - - - Of eucalyptus 11

3301.2990 --- Other 11

3301.3000 - Resinoids 11

- Other:

3301.9010 - - - Concentrates of essential oils 11

3301.9090 --- Other 11

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.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Of a kind used in the food or drink industries:

3302.1010 - - - Flavours and concentrates for use in aerated 11
beverages

3302.1020 - - - Flavours and concentrates for use in food industry 11

3302.1090 --- Other 11

- Other:

3302.9010 - -- Of a kind used in cosmetics industry 11

3302.9090 --- Other 11

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 20

3305.2000 - Preparations for permanent waving or straightening 20

3305.3000 - Hair lacquers 20

- Other:

3305.9010 -- - Cream for hair 20

3305.9020 - - - Dyes for hair 20

3305.9090 --- Other 20

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.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Dentifrices:

3306.1010 --- Tooth paste 20

3306.1090 --- Other 20

3306.2000 - Yarn used to clean between the teeth (dental floss) 20

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 20

3307.2000 - Personal deodorants and antiperspirants 20

3307.3000 - Perfumed bath salts and other bath preparations 20

- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:

3307.4100 - - "Agarbatti" and other odoriferous preparations which operate by burning 20

3307.4900 - - Other 20

- 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.

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).

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 oC and left to stand for one hour at the same temperature:

b)

a)

give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

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

a)

b)

c)

'artificial waxes and prepared waxes" applies only to:

Chemically produced organic products of a waxy character, whether or not water-soluble;

Products obtained by mixing different waxes;

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (3) (4)

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.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- 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) 20

- - Other:

3401.1910 -- - Baby wipes 20

3401.1990 --- Other 20

3401.2000 - Soap in other forms 20

3401.3000 - Organic surface- active products and preparations for 20 washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap

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:

- - Anionic:

3402.1110 - -- Sulphonic acid(Soft) 11

3402.1190 --- Other 20

- - Cationic:

3402.1210 - - - Pharmaceutical grade 11

3402.1220 - - - Other than in retail packing 20

3402.1290 --- Other 20

3402.1300 - - Non-ionic 16

- - Other:

3402.1910 --- Cocoamidopropyl betaine (CAPB) 3

3402.1990 --- Other 16

3402.2000 - Preparations put up for retail sale 20

3402.9000 - Other 20

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.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Containing petroleum oils or oils obtained from bituminous minerals:

- - Preparations for the treatment of textile materials, leather, furskins or other materials:

3403.1110 --- Ofa kind used in the leather or like industries 20

3403.1120 --- Ofa kind used in the paper or like industries 20

- - - Of a kind used in the textile or like industries:

3403.1131 ----Spin finish oil 3

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 industries 20 including fat liquors

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 3

3403.9139 ----Other 20

3403.9190 --- Other 20

- - Other:

3403.9910 -- - Mould release preparations 3

3403.9990 --- Other 20

34.04 Artificial waxes and prepared waxes.

3404.2000 - Of poly (oxyethylene) (polyethylene glycol) 3

- Other:

3404.9010 -- - Sealing waxes 11

3404.9020 - - - Of chemically modified lignite 3

3404.9030 - - - Wax for wax jet engraver 3

3404.9040 --- Wax for fungicides 3

3404.9090 --- Other 11

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.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Polishes, creams and similar preparations for footwear or leather:

3405.1010 - - - For footwear 20

3405.1020 -- - For leather 11

3405.2000 - Polishes, creams and similar preparations for the 11 maintenance of wooden furniture, floors or other woodwork

3405.3000 - Polishes and similar preparations for coachwork, other 20 than metal polishes

3405.4000 - Scouring pastes and powders and other scouring 3 preparations

3405.9000 - Other 20

3406.0000 Candles, tapers and the like. 20

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 sulphate).

3407.0010 - - - Dental wax and other preparations for use in 11 dentistry

3407.0090 --- Other 11

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

This Chapter does not cover :

a) Yeasts (heading 21.02);

c) Enzymatic preparations for pre-tanning (heading 32.02);

e) Hardened proteins (heading 39.13); or

f) Gelatin products of the printing industry (Chapter 49).

b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

d) Enzymatic soaking or washing preparations or other products of Chapter 34;

[PART I

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

35.01 Casein, caseinates and other casein derivatives;
casein glues.

3501.1000 - Casein 11

3501.9000 - Other 11

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 11

3502.1900 - - Other 11

3502.2000 - Milk albumin, including concentrates of two or more 11
whey proteins

3502.9000 - Other 11

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 11

3503.0020 - - - Gelatin of pharmaceutical grade 3

3503.0090 --- Other 16

3504.0000 Peptones and their derivatives; other protein 3
substances and their derivatives, not elsewhere
specified or included; hide powder, whether or not
chromed.

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 16

3505.1020 - - - Dextrins of pharmaceutical grade 11

3505.1090 --- Other 20

- Glues:

3505.2010 - - - Starch based glues 20

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (3) (4)

3505.2020 ---Dextrin based glues 20

3505.2030 -- - Printing gum (pre-gelatinized modified 0% starch for 3
textile prining)

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.

3506.1000 - Products suitable for use as glues or adhesives, put up 20
for retail sale as glues or adhesives, not exceeding a net
weight of 1 kg

- Other:

- - Adhesives based on polymers of headings 39.01 to
39.13 or on rubber:

3506.9110 - - - Shoe adhesives 16

3506.9190 --- Other 16

- - Other:

3506.9910 - - - Sealant having methyl ethyl ketone from 60 % to 70 % 3
and ethyl acetate from 10 % to 20 %.

3506.9990 --- Other 20

35.07 Enzymes; prepared enzymes not elsewhere specified
or included.

3507.1000 - Rennet and concentrates thereof 11

3507.9000 - Other 11

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, hexamethyl

forms (for example, table

lenetetramine and similar substances, put up in
is, 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 fuel

is 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

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

3601.0000 Propellant powders 20

3602.0000 Prepared explosives, other than propellant 20
powders

36.03 Safety fuses; detonating fuses; percussion or
detonating caps; igniters; electric detonators.

3603.0010 --- Safety fuses 20

3603.0020 --- Detonating fuses 20

3603.0030 --- Percussion caps 20

3603.0040 --- Detonating caps 20

3603.0050 --- Igniters 20

3603.0060 --- Electric detonators 20

3603.0090 --- Other 20

36.04 Fireworks, signalling flares, rain rockets, fog
signals and other pyrotechnic articles.

3604.1000 - Fireworks 20

3604.9000 - Other 20

3605.0000 Matches, other than pyrotechnic articles of 20
heading 36.04.

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 20
used for filling or refilling cigarette or similar lighters
and of a capacity not exceeding 300cm³

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

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

37.01 Photographic plates and film in the flat, sensitised,

unexposed, of any material other than paper,
paperboard or textiles; instant print film in the flat,
sensitised, unexposed, whether or not in packs.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3701.1000 - For X- ray 3

3701.2000 - Instant print film 3

- Other plates and film, with any side exceeding 255 mm:

3701.3010 -- - Of a kind used in textile printing 3

3701.3020 - - - Photo polymers and CTP plates of a kind used in 11
printing of news papers and magazines

3701.3030 - - - Presensitized printing plates 16

3701.3090 --- Other 20

- Other:

3701.9100 - - For colour photography (polychrome) 3

3701.9900 - - Other 3

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 3

- Other film, without perforations, of a width not
exceeding 105 mm:

3702.3100 - - For colour photography (polychrome) 3

3702.3200 - - Other, with silver halide emulsion 3

3702.3900 - - Other 3

- Other film, without perforations, of a width exceeding
105 mm:

3702.4100 - - Of a width exceeding 610 mm and of a length 3
exceeding 200 m, for colour photography (polychrome)

3702.4200 - - Of a width exceeding 610 mm and of a length 3
exceeding 200m, other than for colour photography

3702.4300 - - Of a width exceeding 610 mm and of a length not 3
exceeding 200 m

3702.4400 -- Of a width exceeding 105 mm but not exceeding 610 mm 3
- Other film, for colour photography (polychrome):

3702.5200 - - Of a width not exceeding 16 mm 3

3702.5300 - - Of a width exceeding 16 mm but not exceeding 35 mm 3
and of a length not exceeding 30 m, for slides

3702.5400 - - Of a width exceeding 16 mm but not exceeding 35 mm 3
and of a length not exceeding 30 m, other than for slides

3702.5500 - - Of a width exceeding 16 mm but not exceeding 35 mm 3
and of a length exceeding 30 m

3702.5600 - - Of a width exceeding 35 mm 3
- Other:

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3702.9600 - - Of a width not exceeding 35 mm and of a length not 3
exceeding 30 mm

3702.9700 - - Of a width not exceeding 35 mm and of a length 3
exceeding 30 mm

3702.9800 - - Of a width exceeding 35 mm 3

37.03 Photographic paper, paperboard and _ textiles,
sensitised, unexposed.

3703.1000 - In rolls of a width exceeding 610 mm 3

3703.2000 - Other for colour photography (polychrome) 3

3703.9000 - Other 3

3704.0000 Photographic plates, film, paper, paperboard and 3
textiles, exposed but not developed.

3705.0000 Photographic plates and film, exposed and 3
developed, other than cinematographic film.

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 Rs. 5
per

meter

3706.9000 - Other Rs. 5

per

meter

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 3

3707.9000 - Other 3

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).

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.

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.

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 and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

e) Ceramic firing testers, fusible (for example, Seger cones).

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:

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(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.

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).

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).

For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable facts and oils whether or not used.

Sub-heading Notes.

1.

Sub-headings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury

compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Sub-heading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. Sub-headings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), ambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3. Sub-headings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, Aldrin (ISO), camphechlor (ISO) toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.

4. For the purposes of sub-headings 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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 3

3801.2000 - Colloidal or semi- colloidal graphite 3

3801.3000 - Carbonaceous pastes for electrodes and similar pastes 3

for furnace linings

3801.9000 - Other 3

38.02 Activated carbon; activated natural mineral products;

animal black, including spent animal black.

3802.1000 - Activated carbon 11

3802.9000 - Other 11

3803.0000 Tall oil, whether or not refined. 3

3804.0000 Residual lyes from the manufacture of wood pulp, 3

whether or not concentrated, desugared or
chemically treated, including lignin sulphonates, but
excluding tall oil of heading 38.03.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 sulphate turpentine oils 11

3805.9000 - Other 11

38.06 Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.

- Rosin and resin acids:

3806.1010 --- Gum Rosin 3

3806.1090 --- Other 11

3806.2000 - Salts of rosin, of resin acids or of derivatives of rosin or 11 resin acids, other than salts of rosin adducts

3806.3000 - Ester gums 11

3806.9000 - Other 11

3807.0000 Wood tar; wood tar oils; wood creosote; wood 11 naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.

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:

-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g:

3808.5210 - - - Products registered under the Agricultural Pesticides 3 Ordinance 1971

3808.5290 --- Other 20

-- Other:

3808.5910 - - - Products registered under the Agricultural Pesticides 3 Ordinance 1971

3808.5990 --- Other 20

- Goods specified in Subheading Note 2 to this Chapter :

-- In packings of a net weight content not exceeding 300 g:

3808.6110 - - - Products registered under the Agricultural Pesticides 3 Ordinance 1971

3808.6190 --- Other 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

-- In packings of a net weight content exceeding 300 g
but not exceeding 7.5 kg:

3808.6210 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.6290 --- Other 20

-- Other:

3808.6910 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.6990 --- Other 20

- Other :

-- Insecticides:

3808.9110 - - - Mosquito coils, mats, aerosol sprays and the like 20

3808.9120 - - - Napthalene balls 20

3808.9130 - - - Sex pheromone 3

3808.9140 --- PB rope L& LTT 3

3808.9150 - - - Para dichlorobenzene blocks 20

3808.9170 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9180 - - - Phosphatic insecticides 3

-- - Other:

3808.9191 ----Emamectine benzoate 11

3808.9199 ---- Other 3

-- Fungicides:

3808.9210 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9220 - - - For leather industry 3

3808.9290 --- Other 3

-- Herbicides, anti-sprouting products and plant-growth
regulators:

3808.9310 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

3808.9390 --- Other 3

3808.9400 -- Disinfectants 3

-- Other:

3808.9910 - - - Products registered under the Agricultural Pesticides 3
Ordinance 1971

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.

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3809.1000 - With a basis of amylaceous substances 16

- Other:

- - Of a kind used in the textile or like industries:

3809.9110 - - - Printing gum (preparation of modified starches with 3
other gums having specific application in textile printing

3809.9190 --- Other 16

3809.9200 - - Of a kind used in the paper or like industries 16

3809.9300 - - Of a kind used in the leather or like industries 16

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 3
brazing or welding powders and pastes consisting of
metal and other materials

- Other:

3810.9010 --- Preparations of a kind used as cores or coatings for 3
welding electrodes or rods

3810.9090 --- 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:

3811.1100 - - Based on lead compounds 20

3811.1900 - - Other 20

- Additives for lubricating oils:

3811.2100 - - Containing petroleum oils or oils obtained from 3
bituminous minerals

3811.2900 - - Other 3

3811.9000 - Other 3

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 3

3812.2000 - Compound plasticizers for rubber or plastics 16

- Anti- oxidising preparations and other compound
stabilisers for rubber or plastics:

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3812.3100 - - Mixtures of oligomers of 2,2,4-trimethyl-1,2- 3
dihydroquinoline (TMQ)

3812.3900 - - Other 3

3813.0000 Preparations and charges for fire- extinguishers; 20
charged fire- extinguishing grenades.

3814.0000 Organic composite solvents and thinners, not 20
elsewhere specified or included; prepared paint or
varnish removers.

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 3
substance

3815.1200 - - With precious metal or precious metal compounds as 3
the active substance

- - Other:

3815.1910 - - - Antimony triacetate 3

3815.1990 --- Other 3

3815.9000 - Other 3

3816.0000 Refractory cements, mortars, concretes and similar 3
compositions, other than products of heading 38.01.

3817.0000 Mixed alkylbenzenes and mixed alkylnaphthalenes, 3
other than those of heading 27. 07 or 29. 02.

3818.0000 Chemical elements doped for use in electronics, in 3
the form of discs, wafers or similar forms; chemical
compounds doped for use in electronics.

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

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.

38.23 Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Industrial monocarboxylic fatty acids; acid oils from
refining:

3823.1100 - - Stearic acid 20

3823.1200 - - Oleic acid 3

3823.1300 - - Tall oil fatty acids 20

- - Other:

3823.1910 - - - Palm fatty acid distillate 16

3823.1920 -- - Palm acid oil 11

3823.1930 -- - Fatty acid distillate 16

3823.1990 --- Other 16

3823.7000 - Industrial fatty alcohols 16

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 3

3824.3000 - Non- agglomerated metal carbides mixed together or 11
with metallic binders

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 16
not containing hydrochlorofluorocarbons (HCFCs),
perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)

3824.7200 - - Containing bromochlorodifluoromethane, 11
bromotrifluoromethane or dibromotetrafluoroethanes

3824.7300 -- Containing hydrobromofluorocarbons (HBFCs) 11

3824.7400 -- Containing hydrochlorofluorocarbons (HCFCs), 11

whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)

3824.7500 -- Containing carbon tetrachloride 11

3824.7600 -- Containing 1,1,1-trichloroethane (methyl chloroform) 11

3824.7700 - - Containing bromomethane (methyl bromide) or 11 bromochloromethane

3824.7800 - - Containing perfluorocarbons (PFCs) or 11 hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)

3824.7900 -- Other 11

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Goods specified in Subheading Note 3 to this Chapter :

3824.8100 -- Containing oxirane (ethylene oxide) 11

3824.8200 -- Containing polychlorinated biphenyls (PCBs), 11
polychlorinated terphenyls (PCTs) or polybrominated
biphenyls (PBBs)

3824.8300 -- Containing tris(2,3-dibromopropyl) phosphate 11

3824.8400 - - Containing aldrin (ISO), camphechlor (ISO) 11
(toxaphene), chlordane (ISO), chlordecone (ISO), DDT
(ISO) (clofenotane (INN), — 1,1,1-trichloro-2,2-bis(p-
chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan
(ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)

3824.8500 -- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH 11
(ISO)), including lindane (ISO, INN)

3824.8600 - - Containing pentachlorobenzene (ISO) or 11
hexachlorobenzene (ISO)

3824.8700 - - Containing perfluorooctane sulphonic acid, its salts, 11
perfluorooctane sulphonamides, or perfluorooctane
sulphonyl fluoride

3824.8800 - - Containing tetra-, penta-, hexa-, hepta- or 11
octabromodiphenyl ethers

- Other:

3824.9100 - - Mixtures and preparations consisting mainly of 11
(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-
yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-
methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl)methyl]
methylphosphonate

-- Other:

3824.9910 --- Gum base of a kind used for manufacture of chewing 11
gum

3824.9920 - - - Ion exchangers 11

3824.9930 - - - Prepared binders 11

3824.9940 - - - Anti-sealing compounds 16

3824.9950 - -- Stencil correctors and other correcting fluids 16

3824.9960 - - - Preparations for electroplating 3

3824.9970 - - - Dialysis bath concentrate in liquid or powder form 3

3824.9980 - - - Chloroparaffins liquid 11

-- - Other:

3824.9991 - - - -Preparations of a kind used for water purification 3

3824.9992 - - - -Carburizing preparations of a kind used for 3
hardening of steel

3824.9993 - - - -Coated or treated calcium carbonate 3

3824.9994 - - - -Carboxylic acid based anhydride hardener 3

[PART I

PCT CODE

Heading/ | Statistical
Sub- suffix

heading

DESCRIPTION

CD (%)

(1)

(2)

(3)

3824.9995

---- Substances controlled under the Convention on the Prohibition of the Development, Production, Stock piling and use of Chemical Weapons and on their Destruction :

(4)

1

(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 (methy,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 heir 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

0) Mixtures consisting mainly of N,N- dimethyl- 2- aminoethanol or N,N- diethyl- 2- aminoethanol or their protonated salts

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1) Mixtures consisting mainly of N,N- dialkyl (methyl, ethyl, n- propyl or isopropyl)aminoethane- 2- thiols or their protonated salts

2 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

3824.9996

- - - Mixture of argon and neon gases

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

3824.9997 ----Salts of stearic acid other than alkali salts e.g. zinc 3
stearate; calcium stearate

3824.9999 ----Other 11

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 20
fluids and anti- freeze fluids

- Other wastes from chemical or allied industries :

3825.6100 - - Mainly containing organic constituents 20

3825.6900 - - Other 20

3825.9000 - Other 20

3826.0000 Biodiesel and mixtures thereof, not containing or 11
containing less than 70 %by weight of petroleum oils
or oils obtained from bituminous minerals.

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.

Notes.

Chapter 39

Plastics and articles thereof

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.

This Chapter does not cover:

a) Lubricating preparations of heading 27.10 or 34.03
Waxes of heading 27.12 or 34.04;

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)
) Separate chemically defined organic compounds (Chapter 29);
)
)

ends

Heparin or its salts (heading 30.01);

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;

Organic surface-active agents or preparations of heading 34.02;

g) Resin 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;

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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);
Articles of Chapter 92 (for example, musical instruments or parts thereof);

Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

Articles of Chapter 95 (for example, toys, games, sports requisites); or
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, and monopods, bipods, tripods and similar articles).

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2. 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.

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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:

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(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.

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).

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.

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.

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).

Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- c) Gutters and fittings therefor;
- d) Doors, windows and their frames and thresholds for doors;
- e) Balconies, balustrades, fencing, gates and similar barriers;
- f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- h) Ornamental architectural features, for example, flutings, cupolas,

dovecotes; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Sub-heading Notes.

1.

2.

Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) | Where there is a sub-heading named "Other" in the same series:

1) The designation in a sub-heading of a polymer by the prefix "poly" (for 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 3901.30,3901.40,3903.20, 3903.30 and 3904.30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

3) Chemically modified polymers are to be classified in the sub-heading 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 sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared.

(b) | Where there is no subheading named "Other" in the same series:

(1) | Polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) | Chemically modified polymers are to be classified in the sub-heading

appropriate to the unmodified polymer. Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

For the purposes of sub-heading 3920.43, the term "plasticisers" includes secondary plasticisers.

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

|- PRIMARY FORMS

39.01 Polymers of ethylene, in primary forms.

3901.1000 - Polyethylene having a specific gravity of less than 0.94 11

3901.2000 - Polyethylene having a specific gravity of 0.94 or more 11

3901.3000 - Ethylene- Vinyl acetate copolymers 11

3901.4000 - Ethylene-alpha-olefin copolymers, having a specific 11
gravity of less than 0.94

3901.9000 - Other 11

39.02 Polymers of propylene or of other olefins, in primary
forms.

3902.1000 - Polypropylene 11

3902.2000 - Polyisobutylene 11

3902.3000 - Propylene copolymers 11

3902.9000 - Other 11

39.03 Polymers of styrene, in primary forms.

- Polystyrene:

3903.1100 - - Expansible 16

- - Other:

3903.1910 - - - General Purpose Polystyrene (GPPS) 16

3903.1920 - - - High Impact Polystyrene (HIPS) 16

3903.1990 --- Other 11

3903.2000 - Styrene- acrylonitrile (SAN) copolymers 3

3903.3000 - Acrylonitrile- butadiene- styrene (ABS) copolymers 3

3903.9000 - Other 11

39.04 Polymers of vinyl chloride or of other halogenated
olefins, in primary forms.

- Poly(vinyl chloride), not mixed with any other
substances:

3904.1010 --- Emulsion grade 11

3904.1090 --- Other 1

- Other poly(vinyl chloride):

3904.2100 - - Non-plasticised 20

3904.2200 -- Plasticised 20

3904.3000 - Vinyl chloride- vinyl acetate copolymers 11

3904.4000 - Other vinyl chloride copolymers 11

3904.5000 - Vinylidene chloride polymers 16

- Fluoro- polymers:

3904.6100 - - Polytetrafluoroethylene 11

3904.6900 - - Other 11

3904.9000 - Other 16

891

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

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 11

3905.2900 - - Other 11

3905.3000 - Poly(vinyl alcohol), whether or not containing 3 unhydrolysed acetate groups

- Other:

3905.9100 - - Copolymers 11

- - Other:

3905.9910 - - - Ethers polyvinyl 11

3905.9990 --- Other 11

39.06 Acrylic polymers in primary forms.

3906.1000 - Poly(methyl methacrylate) 11

- Other:

3906.9010 - - - Cyanoacrylate 20

3906.9020 --- Acrylic binders 20

3906.9030 - - - Pigment thickener 3

3906.9040 - - - Dispersing agent and acrylic thickeners 3

3906.9090 --- Other 11

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 3

3907.2000 - Other polyethers 3

3907.3000 - Epoxide resins 16

3907.4000 - Polycarbonates 3

3907.5000 - Alkyd resins 20

- Poly (ethylene terephthalate):

- - Having a viscosity number of 78 ml/g or higher:

3907.6110 --- Yarn and film grades 11

3907.6120 - - - Bottle grade 11

3907.6190 --- Other 20

- - Other:

3907.6910 --- Yarn and film grades 11

3907.6920 -- - Bottle grade 11

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

3907.6990 --- Other 20

3907.7000 - Poly(lactic acid) 20

- Other polyesters:

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 3

3908.9000 - Other 3

39.09 Amino- resins, phenolic resins and polyurethanes, in primary forms.

- Urea resins; thiourea resins:

3909.1010 - - - Urea formaldehyde moulding compound 20

3909.1090 --- Other 20

3909.2000 - Melamine resins 20

- Other amino- resins:

3909.3100 - - Poly(methylene phenyl isocyanate) (crude MDI, 20 polymeric MDI)

3909.3900 - - Other 20

3909.4000 - Phenolic resins 20

3909.5000 - Polyurethanes 3

3910.0000 Silicones in primary forms. 3

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 11

3912.1200 - - Plasticised 11

- Cellulose nitrates (including collodions):

3912.2010 - - - Cellulose nitrates nonplasticised 20

3912.2020 - - - Nitrocellulose binder 3

3912.2090 --- Other 20

- Cellulose ethers:

3912.3100 - - Carboxymethylcellulose and its salts 11

893

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

3912.3900 - - Other 11

3912.9000 - Other 11

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 11
- Other:

3913.9010 - - - Protein hardened 11

3913.9090 --- Other 11

39.14 Ion- exchangers based on polymers of headings 39.01 to 39.13, in primary forms.

3914.0010 - - - Ion-exchangers of condensation type 3

3914.0020 - - - Ion-exchangers of the polymerization type 3
I.- WASTE, PARINGS AND SCRAP; SEMI-
MANUFACTURES; ARTICLES

39.15 Waste, parings and scrap, of plastics.

3915.1000 - Of polymers of ethylene 20

3915.2000 - Of polymers of styrene 20

3915.3000 - Of polymers of vinyl chloride 20

3915.9000 - Of other plastics 20

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 therefor (for example, joints, elbows, flanges), of plastics.

3917.1000 - Artificial guts (sausage casings) of hardened protein or 11 of cellulosic materials

- 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 3 exceeding 100 mm

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 20

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

burst pressure of 27.6 MPa

3917.3200 - - Other, not reinforced or otherwise combined with other 20
materials, without fittings:

3917.3300 - - Other, not reinforced or otherwise combined with other 20
materials, with fittings

- - Other:

3917.3910 - - - Heat shrinkable sleeves and tubes 3

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 20

3918.9000 - Of other plastics 20

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 3

3919.1020 ---PVC electric insulation tapes 20

3919.1030 - - - Stationery tape 20

3919.1090 --- Other 20

- Other:

3919.9010 - - - Oriented Polypropylene (OPP) packing tapes 20

3919.9090 --- Other 20

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, 20
metallized

3920.2040 - - - Biaxially Oriented Polypropylene (BOPP) film, 20
laminated

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

895

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

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 rigid film 20

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 3
specific gravity of 0.032 to 0.042 g/cm³

3921.9090 --- Other 20

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.

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

3923.1000 - Boxes, cases, crates and similar articles 20

- Sacks and bags (including cones):

3923.2100 - - Of polymers of ethylene 20

3923.2900 - - Of other plastics 20

- Carboys, bottles, flasks and similar articles:

3923.3010 --- Bottles 20

3923.3090 --- Other 20

3923.4000 - Spools, cops, bobbins and similar supports 20

3923.5000 - Stoppers, lids, caps and other closures 20

- Other:

3923.9010 - - - Preforms made from polyethylene terephthalate 16

3923.9090 --- Other 20

39.24 Tableware, kitchenware, other household articles and
hygienic or toilet articles, of plastics.

3924.1000 - Tableware and kitchenware 20

3924.9000 - Other 20

39.25 Builders' ware of plastics, not elsewhere specified or
included.

3925.1000 - Reservoirs, tanks, vats and similar containers, of a 20
capacity exceeding 3001

3925.2000 - Doors, windows and their frames and thresholds for 20
doors

3925.3000 - Shutters, blinds (including Venetian blinds) and similar 20
articles and parts thereof

3925.9000 - Other 20

39.26 Other articles of plastics and articles of other
materials of headings 39.01 to 39.14.

3926.1000 - Office or school supplies 20

- 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

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

3926.9020 - - - Coils of plastics (contraceptives and accessories 3 therefor)

3926.9030 --- Transmission, conveyor or elevator belts 20

3926.9040 - - - Laboratory ware 11

3926.9050 --- Urine bags 3

3926.9060 --- Shoe lasts 20

3926.9070 - - - Design patterns, cards for textile and leather 3 garments

-- - Other:

3926.9091 - - - -Plastic tags and staples for garments 3

3926.9099 ----Other 20

Chapter 40

Rubber and articles thereof

Notes.

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.

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).

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.

in Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber"

applies to:

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(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.

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);

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.

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.

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heading

(1) (2) (3) (4)

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 3

- Natural rubber in other forms:

4001.2100 - - Smoked sheets 3

4001.2200 - - Technically specified natural rubber (TSNR) 3

4001.2900 - - Other 3

4001.3000 - Balata, gutta- percha, guayule, chicle and similar 3
natural gums

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 3

4002.1900 - - Other 3

4002.2000 - Butadiene rubber (BR) 3

- Isobutene- isoprene (butyl) rubber (IIR); halo- isobutene- isoprene rubber (CIIR or BIIR):

4002.3100 - - Isobutene-isoprene (butyl) rubber (IIR) 3

4002.3900 - - Other 3

- Chloroprene (chlorobutadiene) rubber (CR):

4002.4100 -- Latex 3

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heading

(1) (2) (3) (4)

4002.4900 - - Other 3

- Acrylonitrile- butadiene rubber (NBR):

4002.5100 -- Latex 3

4002.5900 - - Other 3

4002.6000 - Isoprene rubber (IR) 3

4002.7000 - Ethylenepropylene non- conjugated diene rubber 3
(EPDM)

4002.8000 - Mixtures of any product of heading 40.01 with any 3
product of this heading

- Other:

4002.9100 -- Latex 3

4002.9900 - - Other 3

4003.0000 Reclaimed rubber in primary forms or in plates, 3
sheets or strip.

40.04 Waste, parings and scrap of rubber (other than hard
rubber) and powders and granules obtained
therefrom.

4004.0010 - - - Bagomatic bladder scrap 11

4004.0020 --- Shredded tyre scrap (cut into pieces) 20

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 3

4005.1020 --- Sheets 11

4005.1090 --- Other 11

4005.2000 - Solutions; dispersions other than those of subheading 11

4005.10

- Other:

4005.9100 - - Plates, sheets and strip 11

4005.9900 - - Other 11

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 11

4006.9000 - Other 11

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:

901

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heading

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DESCRIPTION

CD (%)

(1)

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(3)

(4)

- - Plates, sheets and strip:

4008.1110

- - - Following components for vehicles of chapter 87:-

(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather 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

35

4008.1190

--- Other

- - Other:

4008.1910

- - - Following component for vehicles of chapter 87:-

(1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather 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

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4008.1990

-- - Other

- Of non- cellular rubber:

- - Plates, sheets and strip:

4008.2110

- - - Following component for vehicles of chapter 87:-

(1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather 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

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4008.2190

--- Other

- - Other:

4008.2910

- - - Following component for vehicles of chapter 87:-

(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather 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

35

4008.2990

--- Other

20

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PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

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:-

(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of heading 87.02 (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:-

- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.2323 and 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, 8703.2193, 8703.2195, 8703.2240 and 8704.3130
- (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 - headings 8703.2115 and 8704.3150
- (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225

35

4009.1130

--- Other for motor cars and vehicles

35

4009.1190

--- Other

20

4009.1200

- - With fittings

20

- Reinforced or otherwise combined only with metal :

- - Without fittings:

903

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

4009.2110

- -- Following components for vehicles of chapter 87:-

1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles heading 87.02 (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

35

4009.2120

- -- Following components for vehicles of chapter 87:-

1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223

35

2) Hose side demister for motor cars of heading 87.03 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, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

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 and 8704.3150

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 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:-

(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040

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2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320

3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of heading 87.02.

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:-

1) Water hoses of a kind used for engine cooling system /heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223

35

2) Hose side demister for motor cars of heading 87.03 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, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

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 and 8704.3150

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:-

(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040

35

(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320

905

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

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(4)

3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of headings 87.02

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:-

1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223

35

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, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

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 hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150

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

16

4010.1200

- - Reinforced only with textile materials

4010.1900

- - Other

16

- 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

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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

- - 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 16 and racing cars)

- Of a kind used on buses or lorries :

4011.2010 - - - Of a kind used in light trucks 16

4011.2090 --- Other 3

4011.3000 - Of a kind used on aircraft 3

4011.4000 - Of a kind used on motorcycles 20

4011.5000 - Of a kind used on bicycles 20

4011.7000 - - Of a kind used on agricultural or forestry vehicles and 20 machines

PCT CODE

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heading

(1) (2) (3) (4)

4011.8000 - - Of a kind used on construction, mining or industrial 11
handling vehicles and machines

4011.9000 - - Other 11

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 20
wagons and racing cars)

4012.1200 - - Of a kind used on buses or lorries 20

4012.1300 - - Of a kind used on aircraft 3

4012.1900 - - Other 20

4012.2000 - Used pneumatic tyres 20

- Other:

4012.9010 - - - Flaps for use with tyres / tubes for vehicles of sub - 35
heading 8701.2020, 8701.2040, 8701.2090, and
8704.2219

4012.9020 --- Rim flaps, mud flaps / guards and rubber mouldings 35
(except packing rubber and rubber for on / off switch) for
vehicles of heading 87.11

4012.9090 --- Other 20

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 3

4013.1020 --- Of a kind used on motor cars 20

4013.1090 --- Other 20

4013.2000 - Of a kind used on bicycles 20

- Other:

4013.9010 - - - Of a kind used on agricultural tractors 20

4013.9020 --- Ofa kind used on motor cycles 20

4013.9030 --- Ofa kind used on jeeps 20

4013.9090 --- Other 20

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 3

4014.9000 - Other 3

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:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 11

4016.1090 --- Other 20

- Other:

4016.9100 - - Floor coverings and mats 20

- - Erasers:

4016.9210 --- Tip Eraser 11

4016.9290 --- Other 20

-- Gaskets, washers and other seals:

4016.9310 -- - Gaskets of rubber 20

4016.9320 - - - Washers and other seals of rubber 16

4016.9330 --- Special rubber seals for barrage gates with minimum 3

tensile strength of 210 kg/ sq.cm and shore hardness

duromter (type A) 60 to 70 with floro carbon coating

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 3

4016.9920 - - - Following component for vehicles of chapter 87:- 35

(1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219;

(2) Cushion for radiator mounting, for vehicles of sub - heading 8704.2299

(3) Mud flaps / mud guards for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8704.2040, 8704.2219, 8704.2299 and 8704.2390

(4) Rubber boots, grommets and dampers, for agricultural tractors of sub - headings 8701.9220 and 8701.9320

4016.9930 - - - Following component for vehicles of chapter 87:- 35

(1) Articles for mounting silencers, exhaust pipes and mufflers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, — 8704.2190, 8704.3130 and 8704.3190

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PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

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(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 - headings 8703.2115 and 8704.3150

(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 8703.2323 and 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, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

(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, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

4016.9940

--- For other motor cars and vehicles

35

4016.9950

--- Bush Rubber for Rear Shocks for vehicle of heading 87.11

35

4016.9990

--- Other

4017.0000

Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.

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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

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet- salted or otherwise preserved

- Whole hides and skins, of a weight exceeding 16 kg:

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Heading/ | Statistical

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heading

(1) (2) (3) (4)

4101.5010 --- Hides, buffalo 3

4101.5020 --- Hides, cow 3

4101.5090 --- Other 3

4101.9000 - Other, including butts, bends and bellies 3

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 4 (c) to this Chapter.

- With wool on:

4102.1010 --- Lamb skins 3

4102.1020 --- Sheep skins 3

- Without wool on:

- - Pickled:

4102.2110 --- Lamb skins without wool 3

4102.2120 --- Sheep skins without wool 3

4102.2900 - - Other 3

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 4 (b) or 1 (c) to this Chapter.

4103.2000 - Of reptiles 3

4103.3000 - Of swine 20

- Other:

4103.9010 --- Goat skins 3

4103.9020 --- Kids skins 3

4103.9090 --- Other 3

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 3

4104.1900 - - Other 3

- In the dry state (crust) :

4104.4100 - - Full grains, unsplit; grain splits 3

4104.4900 - - Other 3

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) 3

4105.3000 - In the dry state (crust) 3

PCT CODE

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heading

(1) (2) (3) (4)

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) 3

4106.2200 - - In the dry state (crust) 3

- Of swine :

4106.3100 - - In the wet state (including wet- blue) 20

4106.3200 - - In the dry state (crust) 20

4106.4000 - Of reptiles 3

- Other:

4106.9100 - - In the wet state (including wet- blue) 3

4106.9200 - - In the dry state (crust) 3

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 3

4107.1200 -- Grain splits 3

4107.1900 - - Other 3

- Other, including sides:

4107.9100 - - Full grains, unsplit 3

4107.9200 -- Grain splits 3

4107.9900 - - Other 3

[41.08]

[41.09]

[41.10]

[41.14]

4112.0000 Leather further prepared after tanning or crusting, 3 including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.

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 3

4113.2000 - Of swine 20

4113.3000 - Of reptiles 3

4113.9000 - Other 3

PCT CODE

Heading/ | Statistical °

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(1) (2) (3) (4)

41.14 Chamois (including combination chamois) leather;
patent leather and patent laminated leather;
metallised leather.

4114.1000 - Chamois (including combination chamois) leather 3

4114.2000 - Patent leather and patent laminated leather; metallised 3
leather

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 3
fibre, in slabs, sheets or strip, whether or not in rolls

4115.2000 - Parings and other waste of leather or of composition 11
leather, not suitable for the manufacture of leather
articles; leather dust, powder and flour

Notes.

Chapter 42

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

For the purposes of this Chapter, the term "leather" includes chamois (including

combination chamois) leather, patent leather, patent laminated leather and
metalized leather.

This Chapter does not cover:

Sterile surgical catgut or similar sterile suture materials (heading 30.06);

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);

Made up articles of netting (heading 56.08);

Articles of Chapter 64;

Headgear or parts thereof of Chapter 65;

Whips, riding-crops or other articles of heading 66.02;

Cuff-links, bracelets or other imitation jewellery (heading 71.17);

Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

~
S

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.

In addition to the provisions of Note 2 above, heading 42.02 does not cover:

a) Bags made of sheeting of plastics, whether or not printed, with handles, not

designed for prolonged use (heading 39.23);

b) Articles of plaiting materials (heading 46.02).

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.

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 (%)

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(1)

(2) (3) (4)

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.

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 or of composition leather:

915

PCT CODE DESCRIPTION CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

4202.1120 - - - Suit-cases, of leather or composition leather 20

4202.1190 --- Other 20

- - With outer surface of plastics or of textile materials:

4202.1210 - - - Travelling bags of plastics or textile materials 20

4202.1220 - - - Suit cases of plastics or textile materials 20

4202.1290 --- Other 20

4202.1900 - - Other 20

- Handbags, whether or not with shoulder strap, including those without handle:

4202.2100 - - With outer surface of leather or of composition leather 20

4202.2200 - - With outer surface of sheeting of plastics or of textile 20 materials

4202.2900 - - Other 20

- Articles of a kind normally carried in the pocket or in the handbag:

4202.3100 - - With outer surface of leather or of composition leather 20

4202.3200 - - With outer surface of sheeting of plastics or of textile 20 materials

4202.3900 - - Other 20

- Other:

4202.9100 - - With outer surface of leather or of composition leather 20

4202.9200 - - With outer surface of sheeting of plastics or of textile 20 materials

4202.9900 - - Other 20

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 20

4203.1020 - - - Trousers leather 20

4203.1030 - - - Coats, leather or of composition leather 20

4203.1090 --- Other 20

- Gloves, mittens and mitts:

4203.2100 - - Specially designed for use in sports 20

- - Other:

4203.2910 - - - Gloves leather fancy 20

4203.2920 - - - Gloves leather industrial 20

4203.2930 --- Mittens and mitts of leather 20

4203.2990 --- Other 20

4203.3000 - Belts and bandoliers 20

4203.4000 - Other clothing accessories 20

[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 conveyor 3

4205.0012 ---- Belting machine 3

4205.0013 ---- Belting transmission 3

4205.0014 ---- Gas kits of leather 3

4205.0015 ---- Hosepiping leather 3

4205.0016 ---- Pickers leather 3

4205.0017 ---- Washer leather 3

4205.0019 ---- Other 3

4205.0090 --- Other 20

4206.0000 Articles of gut (other than silk- worm gut), of 20

goldbeater's skin, of bladders or of tendons.

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 3

4301.3000 - Of lamb, the following: Astrakhan, Broadtail, Caracul, 3 Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws

4301.6000 - Of fox, whole, with or without head, tail or paws 3

4301.8000 - Other furskins, whole, with or without head, tail or paws 3

4301.9000 - Heads, tails, paws and other pieces or cuttings, suitable 3 for furriers' use

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.

- Whole skins, with or without head, tail or paws, not assembled:

4302.1100 - - Of mink 3

- - Other:

4302.1910 - - - Leather shearling-finished leather with wool 3

4302.1990 --- Other 3

4302.2000 - Heads, tails, paws and other pieces or cuttings, not 3 assembled

4302.3000 - Whole skins and pieces or cuttings thereof, assembled 3

43.03 Articles of apparel, clothing accessories and other articles of furskin.

4303.1000 - Articles of apparel and clothing accessories 20

4303.9000 - Other 3

4304.0000 Artificial fur and articles thereof. 3

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;
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;

1) 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);

0) 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, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

t) Articles of Chapter 97 (for example, works of art).

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.

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.

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.

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.

Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Sub-heading Note.

1.

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

PCT CODE

Heading/ | Statistical 0

Sub.” suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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.

- Fuel wood, In logs, In billets In twigs, faggots or In similar forms:

4401.1100 - - Coniferous 3

4401.1200 - - Non-coniferous 3

- Wood in chips or particles:

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4401.2100 - - Coniferous 3

4401.2200 - - Non-coniferous 3

- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms:

4401.3100 - - Wood pellets 3

4401.3900 - - Other 3

4401.4000 - Sawdust and wood waste and scrap, not agglomerated 3

44.02 Wood charcoal (including shell or nut charcoal), whether or not agglomerated.

4402.1000 - Of bamboo 3

4402.9000 - Other 3

44.03 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.

- Treated with paint, stains, creosote or other preservatives:

4403.1100 - - Coniferous 3

4403.1200 - - Non-coniferous 3

- Other, coniferous:

4403.2100 - - Of pine (*Pinus* spp.), of which any cross-sectional dimension is 15 cm or more 3

4403.2200 -- Of pine (*Pinus* spp.), other 3

4403.2300 - - Of fir (*Abies* spp.) and spruce (*Picea* spp.), of which any cross-sectional dimension is 15 cm or more 3

4403.2400 - - Of fir (*Abies* spp.) and spruce (*Picea* spp.), other 3

4403.2500 - - Other, of which any cross-sectional dimension is 15 cm or more 3

4403.2600 - - Other 3

- Other, of tropical wood:

4403.4100 - - Dark Red Meranti, Light Red Meranti and Meranti 3

Bakau

- - Other:

4403.4910 --- Sawlogs and veneer logs of non-coniferous species 3

4403.4990 --- Other 3

- Other:

4403.9100 - - Of oak (*Quercus* spp.) 3

4403.9300 -- Of beech (*Fagus* spp.), of which any cross-sectional 3
dimension is 15 cm or more

4403.9400 -- Of beech (*Fagus* spp.), other 3

4403.9500 - - Of birch (*Betula* spp.), of which any cross-sectional 3
dimension is 15 cm or more

4403.9600 -- Of birch (*Betula* spp.), other 3

4403.9700 -- Of poplar and aspen (*Populus* spp.) 3

4403.9800 - - Of eucalyptus (*Eucalyptus* spp.) 3

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4403.9900 - - Other 3

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 3

4404.2000 - Non- coniferous 3

4405.0000 Wood wool; wood flour. 3

44.06 Railway or tramway sleepers (cross- ties) of wood.

- Not impregnated:

4406.1100 - - Coniferous 3

4406.1200 - - Non-coniferous 3

- Other:

4406.9100 - - Coniferous 3

4406.9200 - - Non-coniferous 3

44.07 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end- jointed, of a thickness exceeding 6 mm.

- Coniferous:

4407.1100 - - Of pine (*Pinus* spp.) 3

4407.1200 - - Of fir (*Abies* spp.) and spruce (*Picea* spp.) 3

4407.1900 - - Other 3

- Of tropical wood:

4407.2100 -- Mahogany (*Swietenia* spp.) 3

4407.2200 -- Virola, Imbuia and Balsa 3

4407.2500 - - Dark Red Meranti, Light Red Meranti and Meranti 3

Bakau

4407.2600 - - White Lauan, White Meranti, White Seraya, Yellow 3
Meranti and Alan

4407.2700 -- Sapelli 3

4407.2800 -- Iroko 3

4407.2900 - - Other 3

- Other:

4407.9100 - - Of oak (*Quercus* spp.) 3

4407.9200 - - Of beech (*Fagus* spp.) 3

4407.9300 -- Of maple (*Acer* spp.) 3

4407.9400 -- Of cherry (*Prunus* spp.) 3

4407.9500 -- Of ash (*Fraxinus* spp.) 3

4407.9600 - - Of birch (*Betula* spp.) 3

4407.9700 -- Of poplar and aspen (*Populus* spp.) 3

4407.9900 - - Other 3

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 6mm.

4408.1000 - Coniferous 4

- Of tropical wood :

4408.3100 - - Dark Red Meranti, Light Red Meranti and Meranti 11

Bakau

4408.3900 -- Other 11

- Other:

4408.9010 --- Wood slate 3

4408.9090 --- Other 11

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 16

- Non-coniferous :

4409.2100 --_ of bamboo 16

4409.2200 --_ of tropical wood 16

4409.2900 -- Other 16

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 16

-- Oriented strand board (OSB):

4410.1210 --- Unworked or not further worked than sanded 16

4410.1290 --- Other 16

4410.1900 -- Other 16

4410.9000 - Other 16

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 -- Ofa thickness not exceeding 5 mm 16

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4411.1300 -- Ofa thickness exceeding 5 mm but not exceeding 9 16
mm

4411.1400 -- Ofa thickness exceeding 9 mm 16

- Other :

4411.9200 -- Ofa density exceeding 0.8 g/cm³ 16

-- Ofa density exceeding 0.5 g/cm³ but not exceeding
0.8 g/cm³ :

4411.9310 - - - Not mechanically worked or surface covered 16

4411.9390 --- Other 16

4411.9400 --_Ofa density not exceeding 0.5 g/cm³ 16

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 20

4412.3300 - - Other, with at least one outer ply of non-coniferous 20
wood of the species alder (*Alnus* spp.), ash (*Fraxinus*
spp.), beech (*Fagus* spp.), birch (*Betula* spp.), cherry
(*Prunus* spp.), chestnut (*Castanea* spp.), elm (*Ulmus*
spp.), eucalyptus (*Eucalyptus* spp.), hickory (*Carya* spp.),
horse chestnut (*Aesculus* spp.), lime (*Tilia* spp.), maple
(*Acer* spp.), oak (*Quercus* spp.), plane tree (*Platanus*
spp.), poplar and aspen (*Populus* spp.), robinia (*Robinia*
spp.), tulipwood (*Liriodendron* spp.) or walnut (*Juglans*
spp.)

4412.3400 -- Other, with at least one outer ply of non-coniferous 20
wood not specified under subheading 4412.33

4412.3900 -- Other, with both outer plies of coniferous wood 20

- Other :

4412.9400 -- Blockboard, laminboard and battenboard 20

4412.9900 -- Other 20

4413.0000 Densified wood, in blocks, plates, strips or profile 3
shapes.

4414.0000 Wooden frames for paintings, photographs, mirrors 20
or similar objects.

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; 20
cable- drums

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4415.2000 - Pallets, box pallets and other load boards; pallet collars 20

4416.0000 Casks, barrels, vats, tubs and other coopers' 20

products and parts thereof, of wood, including
staves.

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 :

4418.7300 -- Of bamboo or with at least the top layer (wear layer) 20
of bamboo

4418.7400 -- Other, for mosaic floors 20

4418.7500 -- Other, multilayer 20

4418.7900 -- Other 20

- Other:

4418.9100 - - Of bamboo 20

- - Other:

4418.9910 - - - Flooring panels 20

4418.9990 --- Other 20

44.19 Tableware and kitchenware, of wood.

- Of bamboo:

4419.1100 - - Bread boards, chopping boards and similar boards 20

4419.1200 - - Chopsticks 20

4419.1900 -- Other 20

4419.9000 - Other 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

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

44.21 Other articles of wood.

4421.1000 - Clothes hangers 20

- Other:

4421.9100 -- Of bamboo 20

-- Other:

4421.9910 - - - Bobbins 20

4421.9920 --- Cops 20

4421.9930 --- Spools 20

4421.9940 --- Reels 20

4421.9990 --- Other 20

Chapter 45

Cork and articles of cork

Note.

1. This Chapter does not cover:

(a) Footwear or parts of footwear of Chapter 64;

(b) | Headgear or parts of headgear of Chapter 65; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

45.01 Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.

4501.1000 - Natural cork, raw or simply prepared 3

4501.9000 - Other 3

4502.0000 Natural cork, debarked or roughly squared, or in 3 rectangular (including square) blocks, plates, sheets or strip (including sharp- edged blanks for corks or stoppers).

45.03 Articles of natural cork.

4503.1000 - Corks and stoppers 11

4503.9000 - Other 11

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 3

4504.1090 --- Other 20

4504.9000 - Other 20

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials;

basketware and wickerwork

Notes.

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.

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).

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

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4701.0000 Mechanical wood pulp. 3

4702.0000 Chemical wood pulp, dissolving grades. 3

47.03 Chemical wood pulp, soda or sulphate, other than dissolving grades.

- Unbleached:

4703.1100 - - Coniferous 3

4703.1900 - - Non-coniferous 3

- Semi- bleached or bleached:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4703.2100 - - Coniferous 3

4703.2900 - - Non-coniferous 3

47.04 Chemical wood pulp, sulphite, other than dissolving grades.

- Unbleached:

4704.1100 - - Coniferous 3

4704.1900 - - Non-coniferous 3

- Semi- bleached or bleached:

4704.2100 - - Coniferous 3

4704.2900 - - Non-coniferous 3

4705.0000 Wood pulp obtained by a combination of mechanical 3 and chemical pulping processes.

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 3

4706.2000 - Pulps of fibres derived from recovered (waste and 3 scrap) paper or paperboard

4706.3000 - Other, of bamboo 3

- Other:

4706.9100 - - Mechanical 3

4706.9200 - - Chemical 3

4706.9300 - - Obtained by a combination of mechanical and 3 chemical processes

47.07 Recovered (waste and scrap) paper or paperboard.

- Unbleached kraft paper or paperboard or corrugated paper or paperboard:

4707.1010 --- In pressed bundles 3

4707.1090 --- Other 20

- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:

4707.2010 --- In pressed bundles 3

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 3

4707.3090 --- Other 20

- Other, including unsorted waste and scrap:

4707.9010 --- In pressed bundles 3

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);
- (i) Articles of Chapter 46 (manufactures of plaiting material);
- k) Paper yarn or textile articles of paper yarn (Section XI);
- l) Articles of Chapter 64 or Chapter 65;
- m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

Metal foil backed with paper or paperboard (generally Section XIV or XV);

Ss

-)
- 0) Articles of heading 92.09;
- p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and

tampons, napkins (diapers) and napkin liners for babies).

3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing

or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which 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, and apply only to

paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular

including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5. For the purposes of heading 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.

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.

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.

Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

- (a) _ instrips 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.

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.

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

Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

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.

Sub-heading Notes.

1.

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

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

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	Cross direction
60	700	1,510
70	830	1,790
80	965	2,070
100	12,30	2,635
115	1,425	3,060

cross cross

Weight g/m ²	Minimum tear mN	Minimum tensile KN/m
Machine direction	Machine direction	Cross direction
60	700	1,510
70	830	1,790
80	965	2,070
100	12,30	2,635
115	1,425	3,060

For the purposes of subheading 4805.11, "semi- chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping 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. Sub-heading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping 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. Sub-headings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non- recovered pulp. These products have a Mullen burst index of not less than 2 kPa: m²/g.

6. For the purposes of sub-heading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.

7. For the purposes of sub-heading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/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

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4801.0000 Newsprint, in rolls or sheets 11

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 3 photo- sensitive, heat- sensitive or electro- sensitive paper or paperboard

4802.4000 - Wallpaper base 3

- 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/ m² 20

- - Weighing 40 g/m² or more but not more than 150 g/m²,

in rolls:

4802.5510 - - - Printing paper 20

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4802.5520 - - - Poster paper 20

4802.5530 - - - Graph paper 20

4802.5540 - - - Bond paper 20

4802.5590 --- Other 20

4802.5600 - - Weighing 40 g/m² or more but not more than 150 g/m², 20

in sheets with one side not exceeding 435 mm and the

other side not exceeding 297mm in the unfolded state

4802.5700 - - Other, weighing 40 g/ m² or more but not more than 20

150 g/m²

- - Weighing more than 150 g/m² :

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 20

other side not exceeding 297 mm in the unfolded state:

- - Other:

4802.6910 -- - Carbonising base paper 3

4802.6990 --- Other 20

4803.0000 Toilet or facial tissue stock, towel or napkin stock 20

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.

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 16

4804.2900 - - Other 16

- Other kraft paper and paperboard weighing 150 g/m² or

less:

4804.3100 - - Unbleached 16

4804.3900 - - Other 16

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:

4804.4100 - - Unbleached 20

4804.4200 - - Bleached uniformly throughout the mass and of which 20 more than 95 % byweight of the total fibre content consists of wood fibres obtained by a chemical process

4804.4900 - - Other 20

- Other kraft paper and paperboard weighing 225 g/m² or more:

4804.5100 - - Unbleached 20

4804.5200 - - Bleached uniformly throughout the mass and of which 20 more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process

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) :

4805.2400 -- Weighing 150 g/ m² or less 20

4805.2500 - - Weighing more than 150 g/m² 20

4805.3000 - Sulphite wrapping paper 11

4805.4000 - Filter paper and paperboard 11

4805.5000 - Felt paper and paperboard 20

- Other:

- - Weighing 150 g/ m² or less:

4805.9110 - - - Having di-electric strength not less than .5 Kv per 3 milimeter

4805.9190 --- Other 20

- - Weighing more than 150 g/ m? but less than 225 g/ m?:

4805.9210 - - - Having di-electric strength not less than .5 Kv per 3
milimeter

4805.9290 --- Other 20

- - Weighing 225 g/ m? or more:

4805.9310 - - - Having di-electric strength not less than .5 Kv per 3
milimeter

4805.9390 --- Other 20

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 20 flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.

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 20 perforated

4808.4000 - Kraft paper, creped or crinkled, whether or not 20 embossed or perforated

4808.9000 - Other 20

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 11

4809.9000 - Other 20

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

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 20
other side not exceeding 297 mm in the unfolded state

- - 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 20
more than 95 % by weight of the total fibre content
consists of wood fibres obtained by a chemical process,
and weighing 150 g/m² or less

4810.3200 - - Bleached uniformly throughout the mass and of which 20
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/m²

4810.3900 - - Other 20

- Other paper and paperboard:

4810.9200 - - Multiply 20

4810.9900 - - Other 20

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 16
- Gummed or adhesive paper and paperboard:

4811.4100 - - Self-adhesive 11

4811.4900 - - Other 20

- Paper and paperboard coated, impregnated or covered
with plastics (excluding adhesives):

4811.5100 - - Bleached, weighing more than 150 g/m²? 20

- - Other:

4811.5910 - - - Thermal fax paper 16

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4811.5920 --- Volatile corrosive inhobitor (VCI) paper 3

4811.5930 --- Floor coverings on a base of paper or of paperboard, 20
whether or not cut to size

4811.5990 --- Other 20

- Paper and paperboard, coated, impregnated or covered
with wax, paraffin wax, stearin, oil or glycerol:

4811.6010 --- Wax paper 20

4811.6020 --- Floor coverings on a base of paper or of paperboard, 20
whether or not cut to size

481 1.6090 --- Other 20

4811.9000 - Other paper, paperboard, cellulose wadding and webs 20
of cellulose fibres

4812.0000 Filter blocks, slabs and plates, of paper pulp. 16

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 20

4813.1020 --- In the form of tubes 20

4813.2000 - In rolls of a width not exceeding 5cm 20

4813.9000 - Other 20

48.14 Wallpaper and similar wall coverings; window
transparencies of paper.

4814.2000 - Wallpaper and similar wall coverings, consisting of 20
paper coated or covered, on the face side, with a
grained, embossed, coloured, design- printed or
otherwise decorated layer of plastics

4814.9000 - Other 20

[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 16

4816.9000 - Other 16

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 20

4817.2000 - Letter cards, plain post- cards and correspondence 20 cards

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4817.3000 - Boxes, pouches, wallets and writing compendiums, of 20 paper or paperboard, containing an assortment of paper stationery

48.18 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

4818.1000 - Toilet paper 20

4818.2000 - Handkerchiefs, cleansing or facial tissues and towels 20

4818.3000 - Tablecloths and serviettes 20

4818.5000 - Articles of apparel and clothing accessories 20

4818.9000 - Other 3

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 20 paperboard

4819.2000 - Folding cartons, boxes and cases, of non corrugated 20 paper or paperboard

4819.3000 - Sacks and bags, having a base of a width of 40 cm or 20 more

4819.4000 - Other sacks and bags, including cones 20

4819.5000 - Other packing containers, including record sleeves 20

4819.6000 - Box files, letter trays, storage boxes and similar articles, 20 of a kind used in offices, shops or the like

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:

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4820.1010 - - - Note books, order books and receipt books 20

4820.1020 --- Diaries 20

4820.1090 --- Other 20

4820.2000 - Exercise books 20

4820.3000 - Binders (other than book covers), folders and file covers 20

4820.4000 - Manifold business forms and interleaved carbon sets 20

4820.5000 - Albums for samples or for collections 20

4820.9000 - Other 20

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 20
vehicles of heading 87.11

4821.1020 --- Paper graphics of a kind used for decoration for 20
vehicles of sub - headings 8701.9220 and 8701.9320

4821.1030 --- Other for motor cars and vehicles 20

4821.1040 --- Printed labels of paper 3

4821.1090 --- Other 20

4821.9000 - Other 20

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 20

4822.9000 - Other 20

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 16
apparatus

- Trays, dishes, plates, cups and the like, of paper or
paperboard:

4823.6100 -- Of bamboo 20

4823.6900 -- Other 20

4823.7000 - Moulded or pressed articles of paper pulp 20

- Other:

4823.9010 - - - Cards for jacquard machines 3

4823.9020 - - - Patterns, design cards for textile and leather 3
garments

4823.9030 - - - Diamond dotted paper 3

4823.9040 - - - Double side adhesive tapes 3

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION CD (%)

(1)

(2)

(3) (4)

4823.9090

--- Other 20

Notes.

Chapter 49

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

This Chapter does not cover:

- a)
- b)
- c) Pla
- dq)

Photographic negatives or positives on transparent bases (Chapter 37);
Maps, plans or globes, in relief, whether or not printed (heading 90.23);

ying cards or other goods of Chapter 95; or

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.

For the p

means of

purposes of Chapter 49, the term "printed" also means reproduced by a duplicating machine, produced under the control of an automatic data

processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

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.

Heading 49.01 also covers:

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;

A pictorial supplement accompanying, and subsidiary to, a bound volume; and

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.

[PART I

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

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

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 11

- Other:

4901.9100 - - Dictionaries and encyclopaedias, and serial 3 instalments thereof

- - Other:

4901.9910 - - - Holy Quran(Arabic text with or without translation) 3

4901.9990 --- Other 3

49.02 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.

4902.1000 - Appearing at least four times a week 3

4902.9000 - Other 3

4903.0000 Children's picture, drawing or colouring books. 3

4904.0000 Music, printed or in manuscript, whether or not 3 bound or illustrated.

49.05 Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.

4905.1000 - Globes 3

- Other:

4905.9100 - - In book form 3

4905.9900 - - Other 3

4906.0000 Plans and drawings for architectural, engineering, 3 industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.

49.07 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.

943

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

4907.0010 - - - Unused postage, revenue or similar stamps of 3
current or new issue in the country in which they have, or
will have, a recognised face value; stamp- impressed
paper; banknotes

4907.0090 --- Other 16

49.08 Transfers (decalcomanias).

4908.1000 - Transfers (decalcomanias), vitrifiable 3

4908.9000 - Other 20

4909.0000 Printed or illustrated postcards; printed cards 20
bearing personal greetings, messages or
announcements, whether or not illustrated, with or
without envelopes or trimmings.

4910.0000 Calendars of any kind, printed, including calendar 20
blocks.

49.11 Other printed matter, including printed pictures and
photographs.

4911.1000 - Trade advertising material, commercial catalogues and 3
the like

- Other:

4911.9100 - - Pictures, designs and photographs 11

4911.9900 - - Other 11

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

a)

Animal
waste

(heading 05.11);

brush making bristles or hair (heading 05.02); horsehair or horsehair

Human hair or articles of human hair (heading 05.01, 67.03 or 67.04),

except
(head

ing 59.11);

Cotton linters or other vegetable materials of Chapter 14;

Asbes

heading 68.12 or 68.13;

Articles of heading 30.05 or 30.06; yarn used to clean between the teeth

(denta

Sensit

floss), in individual retail packages, of heading 33.06

ised textiles of headings 37.01 to 37.04;

straining cloth of a kind commonly used in oil presses or the like

los of heading 25.24 or articles of asbestos or other products of

9)

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);

Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
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;

Articles of textile materials of heading 42.01 or 42.02;

Products or articles of Chapter 48 (for example, cellulose wadding);
Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

Hair-nets or other headgear or parts thereof of Chapter 65;

Goods of Chapter 67;

Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

Articles of Chapter 95 (for example, toys, games, sports requisites and nets):

Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or

Articles of Chapter 97.

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

a)

heading which occurs last in numerical order among those which equally merit consideration.

For the purposes of the above rule:

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;

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) Ofsilk 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) Ofcoir, 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) 85gin the case of silk, waste silk or man-made filament yarn; or
(ii) 125 g in other cases;

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

(B)

(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) 85g in the case of silk, waste silk or man-made filament yarn; or
- (ii) 125 g in other cases.

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).

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.

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 «00... 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.....s eee 27 cNitex.

10.

11.

12.

13.

14.

For the purposes of this Section, the expression "made up" means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- d) | Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- e) Cut to size and having undergone a process of drawn thread work;
- f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- g) — Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

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.

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.

Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

For the purposes of this Section, the expression “impregnated” includes “dipped”.
For the purposes of this Section, the expression “polyamides” includes “aramids”.

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.

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

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purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Sub-heading Notes.

1.

(a)

(b)

(c)

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

Unbleached yarn

Yarn which:

has the natural colour of its constituent fibres and has not been bleached,

dyed (whether or not in the mass) or printed; or

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).

Bleached yarn

Yarn which:

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;

consists of a mixture of unbleached and bleached fibres; or

is multiple (folded) or cabled and consists of unbleached and bleached yarns.

Coloured (dyed or printed) yarn

Yarn which:

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;

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;

is obtained from slivers or rovings which have been printed; or

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)

(e)

(9)

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.

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.

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.

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.

[PART I

(ii)

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.

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

Heading/ | Statistical 0

Sub." suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

5001.0000 Silk- worm cocoons suitable for reeling. 3

5002.0000 Raw silk (not thrown). 3

5003.0000 Silk waste (including cocoons unsuitable for reeling, 3
yarn waste and garnetted stock).5004.0000 Silk yarn (other than yarn spun from silk waste) not 3
put up for retail sale.

5005.0000 Yarn spun from silk waste, not put up for retail sale. 3

5006.0000 Silk yarn and yarn spun from silk waste, put up for 3
retail sale; silk- worm gut.

50.07 Woven fabrics of silk or of silk waste.

5007.1000 - Fabrics of noil silk 16

5007.2000 - Other fabrics, containing 85 % or more by weight of silk 16
or of silk waste other than noil silk

5007.9000 - Other fabrics 16

Chapter 51

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

Note.

1. Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

51.01 Wool, not carded or combed.

- Greasy, including fleece- washed wool:

5101.1100 - - Shorn wool 3

5101.1900 - - Other 3

- Degreased, not carbonised:

§101.2100 - - Shorn wool 3

5101.2900 - - Other 3

5101.3000 - Carbonised 3

51.02 Fine or coarse animal hair, not carded or combed.

- Fine animal hair:

§102.1100 - - Of Kashmir (cashmere) goats 3

5102.1900 - - Other 3

§102.2000 - Coarse animal hair 3

51.03 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.

5103.1000 - Noils of wool or of fine animal hair 3

5103.2000 - Other waste of wool or of fine animal hair 3

§103.3000 - Waste of coarse animal hair 3

5104.0000 Garnetted stock of wool or of fine or coarse animal hair.

51.05 Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).

5105.1000 - Carded wool 3

- Wool tops and other combed wool:

§105.2100 - - Combed wool in fragments 3

5105.2900 - - Other 3

- Fine animal hair, carded or combed:

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§105.3100 - - Of Kashmir (cashmere) goats 3

5105.3900 - - Other 3

5105.4000 - Coarse animal hair, carded or combed 3

51.06 Yarn of carded wool, not put up for retail sale.

5106.1000 - Containing 85 % or more by weight of wool 3

5106.2000 - Containing less than 85 % by weight of wool 3

51.07 Yarn of combed wool, not put up for retail sale.

5107.1000 - Containing 85 % or more by weight of wool 3

5107.2000 - Containing less than 85 % by weight of wool 3

51.08 Yarn of fine animal hair (carded or combed), not put up for retail sale.

5108.1000 - Carded 3

5108.2000 - Combed 3

51.09 Yarn of wool or of fine animal hair, put up for retail sale.

5109.1000 - Containing 85 % or more by weight of wool or of fine 11 animal hair

5109.9000 - Other 11

5110.0000 Yarn of coarse animal hair or of horsehair (including 11 gimped horsehair yarn), whether or not put up for retail sale.

51.11 Woven fabrics of carded wool or of carded fine animal hair.

- Containing 85 % or more by weight of wool or of fine animal hair:

5111.1100 - - Of a weight not exceeding 300 g/m? 16

5111.1900 - - Other 16

§111.2000 - Other, mixed mainly or solely with man- made filaments 16

§111.3000 - Other, mixed mainly or solely with man- made staple 16 fibre

5111.9000 - Other 16

51.12 Woven fabrics of combed wool or of combed fine animal hair.

- Containing 85 % or more by weight of wool or of fine animal hair:

§112.1100 - - Of a weight not exceeding 200 g/m? 16

5112.1900 - - Other 16

§112.2000 - Other, mixed mainly or solely with man- made filaments 16

§112.3000 - Other, mixed mainly or solely with man- made staple 16 fibres

5112.9000 - Other 16

5113.0000 Woven fabrics of coarse animal hair or of horsehair. 16

Chapter 52

Cotton

Sub-heading Note.

1. For the purposes of sub-headings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3- thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

PCT CODE

Heading/ | Statistical °

Subs suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

52.01 Cotton, not carded or combed.

§201.0030 - - - Length not exceeding 20.5 mm 3

§201.0040 - - - Length exceeding 20.5 mm but not exceeding 24.5 3
mm

§201.0050 - - - Length exceeding 24.5 mm but not exceeding 28.5 3
mm

§201.0060 - -- Length exceeding 28.5 mm but not exceeding 31 mm 3

§201.0070 - -- Length exceeding 31 mm but not exceeding 34.5 mm 3

§201.0080 --- Length exceeding exceeding 34.5 mm 3

5201.0090 --- Other 3

§2.02 Cotton waste (including yarn waste and garnetted stock).

§202.1000 - Yarn waste (including thread waste) 11

- Other:

5202.9100 - - Garnetted stock 11

5202.9900 - - Other 11

5203.0000 Cotton, carded or combed. 3

52.04 Cotton sewing thread, whether or not put up for retail sale.

- Not put up for retail sale:

5204.1100 - - Containing 85 % or more by weight of cotton 20

5204.1900 - - Other 20

- Put up for retail sale:

§204.2010 -- - For sewing 20

§204.2020 - - - For embroidery 20

5204.2090 --- Other 20

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§2.05 Cotton yarn (other than sewing thread), containing 85
% or more by weight of cotton, not put up for retail
sale.

- Single yarn, of uncombed fibres:

§205.1100 - - Measuring 714.29 decitex or more (not exceeding 14 11
metric number;

§205.1200 - - Measuring less than 714.29 decitex but not less than 11
232.56 decitex (exceeding 14 metric number but not
exceeding 43 metric number)

§205.1300 - - Measuring less than 232.56 decitex but not less than 11
192.31 decitex (exceeding 43 metric number but not
exceeding 52 metric number):

§205.1400 - - Measuring less than 192.31 decitex but not less than 11
125 decitex (exceeding 52 metric number but not
exceeding 80 metric number)

§205.1500 - - Measuring less than 125 decitex (exceeding 80 metric 11
number)

- Single yarn, of combed fibres:

§205.2100 - - Measuring 714.29 decitex or more (not exceeding 14 11
metric number)

§205.2200 - - Measuring less than 714.29 decitex but not less than 11
232.56 decitex (exceeding 14 metric number but not
exceeding 43 metric number)

§205.2300 - - Measuring less than 232.56 decitex but not less than 11
192.31 decitex (exceeding 43 metric number but no!
exceeding 52 metric number)

§205.2400 - - Measuring less than 192.31 decitex but not less than 11
125 decitex (exceeding 52 metric number but not
exceeding 80 metric number)

§205.2600 - - Measuring less than 125 decitex but not less than 11
106.38 decitex (exceeding 80 metric number but no!
exceeding 94 metric number)

§205.2700 - - Measuring less than 106.38 decitex but not less than 11
83.33 decitex (exceeding 94 metric number but no
exceeding 120 metric number)

§205.2800 - - Measuring less than 83.33 decitex (exceeding 120 11 metric number)

- Multiple (folded) or cabled yarn, of uncombed fibres:

§205.3100 - - Measuring per single yarn 714.29 decitex or more (not 11 exceeding 14 metric number per single yarn)

§205.3200 - - Measuring per single yarn less than 714.29 decitex but 11 not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single

PCT CODE

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

yarn)

§205.3300 - - Measuring per single yarn less than 232.56 decitex but 11 not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)

§205.3400 - - Measuring per single yarn less than 192.31 decitex but 11 not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)

§205.3500 - - Measuring per single yarn less than 125 decitex 11 (exceeding 80 metric number per single yarn)

- Multiple (folded) or cabled yarn, of combed fibres:

§205.4100 - - Measuring per single yarn 714.29 decitex or more (not 11 exceeding 14 metric number per single yarn)

§205.4200 - - Measuring per single yarn less than 714.29 decitex but 11 not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)

§205.4300 - - Measuring per single yarn less than 232.56 decitex but 11 not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)

§205.4400 - - Measuring per single yarn less than 192.31 decitex but 11 not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)

§205.4600 - - Measuring per single yarn less than 125 decitex but 11 not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)

§205.4700 - - Measuring per single yarn less than 106.38 decitex but 11 not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)

§205.4800 - - Measuring per single yarn less than 83.33 decitex 11 (exceeding 120 metric number per single yarn)

52.06 Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.

- Single yarn, of uncombed fibres:

§206.1100 - - Measuring 714.29 decitex or more (not exceeding 14 11 metric number)

§206.1200 - - Measuring less than 714.29 decitex but not less than 11 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)

§206.1300 - - Measuring less than 232.56 decitex but not less than 11 192.31 decitex (exceeding 43 metric number but not

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

exceeding 52 metric number)

§206.1400 - - Measuring less than 192.31 decitex but not less than 11
125 decitex (exceeding 52 metric number but not
exceeding 80 metric number)

§206.1500 - - Measuring less than 125 decitex (exceeding 80 metric 11
number)

- Single yarn, of combed fibres:

§206.2100 - - Measuring 714.29 decitex or more (not exceeding 14 11
metric number;

§206.2200 - - Measuring less than 714.29 decitex but not less than 11
232.56 decitex (exceeding 14 metric number but not
exceeding 43 metric number)

§206.2300 - - Measuring less than 232.56 decitex but not less than 11
192.31 decitex (exceeding 43 metric number but not
exceeding 52 metric number)

§206.2400 - - Measuring less than 192.31 decitex but not less than 11
125 decitex (exceeding 52 metric number but not
exceeding 80 metric number)

§206.2500 - - Measuring less than 125 decitex (exceeding 80 metric 11
number)

- Multiple (folded) or cabled yarn, of uncombed fibres:

§206.3100 - - Measuring per single yarn 714.29 decitex or more (not 11
exceeding 14 metric number per single yarn)

§206.3200 - - Measuring per single yarn less than 714.29 decitex but 11
not less than 232.56 decitex (exceeding 14 metric
number but not exceeding 43 metric number per single
yarn)

5206.3300 - - Measuring per single yarn less than 232.56 decitex but 11
not less than 192.31 decitex (exceeding 43 metric
number but not exceeding 52 metric number per single
yarn)

§206.3400 - - Measuring per single yarn less than 192.31 decitex but 11
not less than 125 decitex (exceeding 52 metric number
but not exceeding 80 metric number per single yarn)

§206.3500 - - Measuring per single yarn less than 125 decitex 11

(exceeding 80 metric number per single yarn)

- Multiple (folded) or cabled yarn, of combed fibres:

§206.4100 - - Measuring per single yarn 714.29 decitex or more (not 11 exceeding 14 metric number per single yarn)

§206.4200 - - Measuring per single yarn less than 714.29 decitex but 11 not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§206.4300 - - Measuring per single yarn less than 232.56 decitex but 11
not less than 192.31 decitex (exceeding 43 metric
number but not exceeding 52 metric number per single
yarn)

§206.4400 - - Measuring per single yarn less than 192.31 decitex but 11
not less than 125 decitex (exceeding 52 metric number
but not exceeding 80 metric number per single yarn)

§206.4500 - - Measuring per single yarn less than 125 decitex 11
(exceeding 80 metric number per single yarn)

§2.07 Cotton yarn (other than sewing thread) put up for
retail sale.

5207.1000 - Containing 85 % or more by weight of cotton 11

5207.9000 - Other 11

52.08 Woven fabrics of cotton, containing 85 % or more by
weight of cotton, weighing not more than 200 g/m².

- Unbleached:

§208.1100 - - Plain weave, weighing not more than 100 g/m²? 20

§208.1200 - - Plain weave, weighing more than 100 g/m² 20

5208.1300 - - 3-thread or 4-thread twill, including cross twill 20

5208.1900 - - Other fabrics 20

- Bleached:

§208.2100 - - Plain weave, weighing not more than 100 g/m²? 20

§208.2200 - - Plain weave, weighing more than 100 g/m² 20

5208.2300 - - 3-thread or 4-thread twill, including cross twill 20

5208.2900 - - Other fabrics 20

- Dyed:

§208.3100 - - Plain weave, weighing not more than 100 g/m²? 20

§208.3200 - - Plain weave, weighing more than 100 g/m² 20

5208.3300 - - 3-thread or 4-thread twill, including cross twill 20

5208.3900 - - Other fabrics 20

- Of yarns of different colours:

§208.4100 - - Plain weave, weighing not more than 100 g/m²? 20

§208.4200 - - Plain weave, weighing more than 100 g/m² 20

5208.4300 - - 3-thread or 4-thread twill, including cross twill 20

5208.4900 - - Other fabrics 20

- Printed:

§208.5100 - - Plain weave, weighing not more than 100 g/m²? 20

§208.5200 - - Plain weave, weighing more than 100 g/m² 20

5208.5900 - - Other fabrics 20

52.09 Woven fabrics of cotton, containing 85 % or more by
weight of cotton, weighing more than 200 g/m².

- Unbleached:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(4) (2) (3) (4)

§209.1100 - - Plain weave 20

5209.1200 - - 3-thread or 4-thread twill, including cross twill 20

§209.1900 - - Other fabrics 20

- Bleached:

§209.2100 - - Plain weave 20

5209.2200 - - 3-thread or 4-thread twill, including cross twill 20

§209.2900 - - Other fabrics 20

- Dyed:

§209.3100 - - Plain weave 20

5209.3200 - - 3-thread or 4-thread twill, including cross twill 20

§209.3900 - - Other fabrics 20

- Of yarns of different colours:

§209.4100 - - Plain weave 20

5209.4200 - - Denim 20

5209.4300 - - Other fabrics of 3-thread or 4-thread twill, including 20
cross twill

§209.4900 - - Other fabrics 20

- Printed:

§209.5100 - - Plain weave 20

5209.5200 - - 3-thread or 4-thread twill, including cross twill 20

§209.5900 - - Other fabrics 20

52.10 Woven fabrics of cotton, containing less than 85 %
by weight of cotton, mixed mainly or solely with man-
made fibres, weighing not more than 200 g/m².

- Unbleached:

§210.1100 - - Plain weave 16

§210.1900 - - Other fabrics 16

- Bleached:

§210.2100 - - Plain weave 16

§210.2900 - - Other fabrics 16

- Dyed:

§210.3100 - - Plain weave 16

5210.3200 - - 3-thread or 4-thread twill, including cross twill 16

§210.3900 - - Other fabrics 16

- Of yarns of different colours:

§210.4100 - - Plain weave 16

§210.4900 - - Other fabrics 16

- Printed:

§210.5100 - - Plain weave 16

§210.5900 - - Other fabrics 16

52.11 Woven fabrics of cotton, containing less than 85 %

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².

- Unbleached:

§211.1100 - - Plain weave 16

5211.1200 - - 3-thread or 4-thread twill, including cross twill 16

§211.1900 - - Other fabrics 16

5211.2000 - Bleached 16

- Dyed:

§211.3100 - - Plain weave 16

5211.3200 - - 3-thread or 4-thread twill, including cross twill 16

§211.3900 - - Other fabrics 16

- Of yarns of different colours:

§211.4100 - - Plain weave 16

5211.4200 - - Denim 16

5211.4300 - - Other fabrics of 3-thread or 4-thread twill, including cross twill 16

§211.4900 - - Other fabrics 16

- Printed:

§211.5100 - - Plain weave 16

5211.5200 - - 3-thread or 4-thread twill, including cross twill 16

§211.5900 - - Other fabrics 16

§2.12 Other woven fabrics of cotton.

- Weighing not more than 200 g/m²:

5212.1100 - - Unbleached 20

5212.1200 - - Bleached 20

5212.1300 - - Dyed 20

§212.1400 - - Of yarns of different colours 20

5212.1500 - - Printed 20

- Weighing more than 200 g/m²:

§212.2100 - - Unbleached 20

§212.2200 - - Bleached 20

5212.2300 - - Dyed 20

§212.2400 - - Of yarns of different colours 20

§212.2500 - - Printed 20

Chapter 53

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

PCT CODE DESCRIPTION | CD(%) |

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

53.01 Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).

5301.1000 - Flax, raw or retted 3

- Flax, broken, scutched, hackled or otherwise processed, but not spun:

5301.2100 - - Broken or scutched 3

5301.2900 - - Other 3

5301.3000 - Flax tow and waste 3

53.02 True hemp (*Cannabis sativa* L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).

5302.1000 - True hemp, raw or retted 3

5302.9000 - Other 3

53.03 Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).

- Jute and other textile bast fibres, raw or retted:

5303.1010 --- Jute, cutting 3

5303.1020 --- Jute, waste 3

5303.1090 --- Other 3

5303.9000 - Other 3

[53.04]

53.05 Coconut, abaca (*Manila hemp* or *Musa textilis* Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).

§305.0010 - - - Sisal and other textile fibres of the genus *Agave*, raw 3

5305.0020 - - - Abaca raw 3

5305.0090 --- Other 3

53.06 Flax yarn.

5306.1000 - Single 3

5306.2000 - Multiple (folded) or cabled 3

53.07 Yarn of jute or of other textile bast fibres of heading
53.03.

5307.1000 - Single 11

5307.2000 - Multiple (folded) or cabled 11

53.08 Yarn of other vegetable textile fibres; paper yarn.

§308.1000 - Coir yarn 11

§308.2000 - True hemp yarn 11

5308.9000 - Other 11

53.09

Woven fabrics of flax.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Containing 85 % or more by weight of flax:

§309.1100 - - Unbleached or bleached 20

5309.1900 - - Other 20

- Containing less than 85 % by weight of flax:

§309.2100 - - Unbleached or bleached 20

5309.2900 - - Other 20

53.10 Woven fabrics of jute or of other textile bast fibres of heading 53.03.

5310.1000 - Unbleached 20

- Other:

5310.9010 - - - Jute (hessian cloth) 20

5310.9090 --- Other 20

5311.0000 Woven fabrics of other vegetable textile fibres; 16 woven fabrics of paper yarn.

Chapter 54

Man-made filaments;

strip and the like of man-made textile materials

Notes.

1.

(a)

2.

Chapter 55.

Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose

rayon, or by chemical

modification of natural organic polymers (for example,

cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "syn-

thetic" and 'artificial', used in relation to fibres, mean: synthetic:

fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

54.01 Sewing thread of man- made filaments, whether or not put up for retail sale.

5401.1000 - Of synthetic filaments 11

- Of artificial filaments:

§401.2010 - - - Of viscose rayon 3

5401.2090 --- Other 3

54.02 Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.

- High tenacity yarn of nylon or other polyamides whether or not textured :

5402.1100 -- Of aramids 11

5402.1900 -- Other 11

§402.2000 - High tenacity yarn of polyesters, whether or not 11 textured

- Textured yarn:

§402.3100 - - Of nylon or other polyamides, measuring per single 11 yarn not more than 50 tex

§402.3200 - - Of nylon or other polyamides, measuring per single 11 yarn more than 50 tex

§402.3300 - - Of polyesters 11

5402.3400 -- Of polypropylene 11

5402.3900 - - Other 11

- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:

-- _ Elastomeric:

§402.4410 - - - Elastomeric yarn mainly composed of polyurethane 3 (like spandex and lycra excluding other poly-urethane yarn).

5402.4490 --- Other 11

5402.4500 -- Other, of nylon or other polyamides 11

5402.4600 -- Other, of polyesters, partially oriented 11

5402.4700 -- Other, of polyesters 11

5402.4800 -- Other, of polypropylene 11

5402.4900 -- Other 11

- Other yarn, single, with a twist exceeding 50 turns per metre:

5402.5100 - - Of nylon or other polyamides 3

§402.5200 - - Of polyesters 11

§402.5300 - - Of polypropylene 11

5402.5900 - - Other 11

- Other yarn, multiple (folded) or cabled:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

5402.6100 - - Of nylon or other polyamides 11

5402.6200 - - Of polyesters 11

5402.6300 - - Of polypropylene 11

5402.6900 - - Other 11

54.03 Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.

§403.1000 - High tenacity yarn of viscose rayon 11

- Other yarn, single:

5403.3100 - - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre

§403.3200 - - Of viscose rayon, with a twist exceeding 120 turns per 3 metre

5403.3300 - - Of cellulose acetate 11

- - Other:

§403.3910 - - - Of cuprammonium rayon 3

5403.3990 --- Other 11

- Other yarn, multiple (folded) or cabled:

5403.4100 - - Of viscose rayon 3

5403.4200 - - Of cellulose acetate 11

5403.4900 - - Other 11

54.04 Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.

- Monofilament :

5404.1100 -- __Elastomeric 11

§404.1200 -- Other, of polypropylene 11

5404.1900 -- Other 11

5404.9000 - Other 11

5405.0000 Artificial monofilament of 67 decitex or more and of 11 which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.

5406.0000 Man-made filament yarn (other than sewing thread), 11 put up for retail sale.

54.07 Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading

54.04.

5407.1000 - Woven fabrics obtained from high tenacity yarn of nylon 16

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

or other polyamides or of polyesters

5407.2000 - Woven fabrics obtained from strip and the like 16

5407.3000 - Fabrics specified in Note 9 to Section XI 16

- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:

5407.4100 - - Unbleached or bleached 16

5407.4200 -- Dyed 16

5407.4300 - - Of yarns of different colours 16

5407.4400 -- Printed 16

- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:

5407.5100 - - Unbleached or bleached 16

5407.5200 -- Dyed 16

5407.5300 - - Of yarns of different colours 16

5407.5400 -- Printed 16

- Other woven fabrics, containing 85 % or more by weight of polyester filaments:

5407.6100 - - Containing 85 % or more by weight of non-textured 16 polyester filaments

5407.6900 - - Other 16

- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:

5407.7100 - - Unbleached or bleached 16

5407.7200 - - Dyed 16

5407.7300 - - Of yarns of different colours 16

5407.7400 -- Printed 16

- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:

- - Unbleached or bleached:

5407.8110 --- Unbleached 16

5407.8120 --- Bleached 16

5407.8200 - - Dyed 16

5407.8300 - - Of yarns of different colours 16

5407.8400 -- Printed 16

- Other woven fabrics:

- - Unbleached or bleached:

5407.9110 --- Unbleached 16

5407.9120 --- Bleached 16

5407.9200 -- Dyed 16

5407.9300 - - Of yarns of different colours 16

5407.9400 -- Printed 16

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

54.08 Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading

54.05.

5408.1000 - Woven fabrics obtained from high tenacity yarn of 16 viscose rayon

- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:

5408.2100 - - Unbleached or bleached 16

5408.2200 -- Dyed 16

§408.2300 - - Of yarns of different colours 16

5408.2400 -- Printed 16

- Other woven fabrics:

- - Unbleached or bleached:

5408.3110 --- Unbleached 16

5408.3120 --- Bleached 16

5408.3200 -- Dyed 16

§408.3300 - - Of yarns of different colours 16

5408.3400 -- Printed 16

Chapter 55

Man-made staple fibres

Note.

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

, a) Length of tow exceeding 2 m;

b) Twist less than 5 turns per metre;

c) Measuring per filament less than 67 decitex;

d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

e) Total measurement of tow more than 20,000 decitex.

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

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

55.01 Synthetic filament tow.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§501.1000 - Of nylon or other polyamides 3

§501.2000 - Of polyesters 11

§501.3000 - Acrylic or modacrylic 11

5501.4000 - Of polypropylene 11

5501.9000 - Other 11

55.02 Artificial filament tow.

5502.1000 - Of cellulose acetate 11

- Other:

§502.9010 - - - Of viscose rayon 3

5502.9090 --- Other 11

55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning.

- Of nylon or other polyamides :

5503.1100 -- Of aramids 3

5503.1900 -- Other 3

- Of polyesters:

§503.2010 - - - Of polyesters not exceeding 2.22 decitex 11

5503.2090 --- Other 11

§503.3000 - Acrylic or modacrylic 11

5503.4000 - Of polypropylene 11

5503.9000 - Other 11

55.04 Artificial staple fibres, not carded, combed or otherwise processed for spinning.

5504.1000 - Of viscose rayon 3

5504.9000 - Other 3

55.05 Waste (including noils, yarn waste and garnetted stock) of man- made fibres.

§505.1000 - Of synthetic fibres 11

5505.2000 - Of artificial fibres 11

55.06 Synthetic staple fibres, carded, combed or otherwise processed for spinning.

5506.1000 - Of nylon or other polyamides 3

§506.2000 - Of polyesters 11

5506.3000 - Acrylic or modacrylic 11

5506.4000 - Of polypropylene 11

5506.9000 - Other 11

5507.0000 Artificial staple fibres, carded, combed or otherwise processed for spinning.

55.08 Sewing thread of man- made staple fibres, whether or not put up for retail sale.

5508.1000 - Of synthetic staple fibres 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§508.2000 - Of artificial staple fibres 11

55.09 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.

- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:

§509.1100 - - Single yarn 11

§509.1200 - - Multiple (folded) or cabled yarn 11

- Containing 85 % or more by weight of polyester staple fibres:

§509.2100 - - Single yarn 11

§509.2200 - - Multiple (folded) or cabled yarn 11

- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:

§509.3100 - - Single yarn 11

§509.3200 - - Multiple (folded) or cabled yarn 11

- Other yarn, containing 85 % or more by weight of synthetic staple fibres:

§509.4100 - - Single yarn 11

§509.4200 - - Multiple (folded) or cabled yarn 11

- Other yarn, of polyester staple fibres:

§509.5100 - - Mixed mainly or solely with artificial staple fibres 11

§509.5200 - - Mixed mainly or solely with wool or fine animal hair 11

§509.5300 - - Mixed mainly or solely with cotton 11

5509.5900 - - Other 11

- Other yarn, of acrylic or modacrylic staple fibres:

5509.6100 - - Mixed mainly or solely with wool or fine animal hair 11

§509.6200 - - Mixed mainly or solely with cotton 11

5509.6900 - - Other 11

- Other yarn:

§509.9100 - - Mixed mainly or solely with wool or fine animal hair 11

§509.9200 - - Mixed mainly or solely with cotton 11

5509.9900 - - Other 11

55.10 Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.

- Containing 85 % or more by weight of artificial staple fibres:

§510.1100 - - Single yarn 11

§510.1200 - - Multiple (folded) or cabled yarn 11

§510.2000 - Other yarn, mixed mainly or solely with wool or fine animal hair 11

§510.3000 - Other yarn, mixed mainly or solely with cotton 11

5510.9000 - Other yarn 11

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

55.11 Yarn (other than sewing thread) of man- made staple
fibres, put up for retail sale.

§511.1000 - Of synthetic staple fibres, containing 85 % or more by 11
weight of such fibres.

§511.2000 - Of synthetic staple fibres, containing less than 85 % by 11
weight of such fibres.

§511.3000 - Of artificial staple fibres 11

§5.12 Woven fabrics of synthetic staple fibres, containing
85 % or more by weight of synthetic staple fibres.

- Containing 85 % or more by weight of polyester staple
fibres:

- - Unbleached or bleached:

5612.1110 --- Unbleached 16

5612.1120 --- Bleached 16

5612.1900 - - Other 16

- Containing 85 % or more by weight of acrylic or
modacrylic staple fibres:

- - Unbleached or bleached:

5612.2110 --- Unbleached 16

5612.2120 --- Bleached 16

5512.2900 - - Other 16

- Other:

- - Unbleached or bleached:

5612.9110 --- Unbleached 16

5612.9120 --- Bleached 16

- - Other:

5512.9920 --- Unbleached 16

5512.9990 --- Other 16

§5.13 Woven fabrics of synthetic staple fibres, containing
less than 85 % by weight of such fibres, mixed
mainly or solely with cotton, of a weight not
exceeding 170 g/im².

- Unbleached or bleached:

- - Of polyester staple fibres, plain weave:

5513.1110 --- Unbleached 16

5513.1120 --- Bleached 16

- - 3-thread or 4-thread twill, including cross twill, of
polyester staple fibres:

5513.1210 --- Unbleached 16

5513.1220 --- Bleached 16

- - Other woven fabrics of polyester staple fibres:

5513.1310 --- Unbleached 16

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heading

(1) (2) (3) (4)

5513.1320 --- Bleached 16

- - Other woven fabrics:

5513.1910 --- Unbleached 16

5513.1920 --- Bleached 16

- Dyed:

§513.2100 - - Of polyester staple fibres, plain weave 16

§513.2300 - - Other woven fabrics of polyester staple fibres 16

5513.2900 - - Other woven fabrics 16

- Of yarns of different colours:

§513.3100 - - Of polyester staple fibres, plain weave 16

5513.3900 - - Other woven fabrics 16

- Printed:

§513.4100 - - Of polyester staple fibres, plain weave 16

5513.4900 - - Other woven fabrics 16

55.14 Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 gim².

- Unbleached or bleached:

- - Of polyester staple fibres, plain weave:

5514.1110 --- Unbleached 16

5514.1120 --- Bleached 16

- - 3-thread or 4-thread twill including cross twill, of polyester staple fibres:

5514.1210 --- Unbleached 16

5514.1220 --- Bleached 16

- - Other woven fabrics:

5514.1910 --- Unbleached 16

5514.1920 --- Bleached 16

- Dyed:

§514.2100 - - Of polyester staple fibres, plain weave 16

5514.2200 - - 3-thread or 4-thread twill, including cross twill, of 16 polyester staple fibres

§514.2300 - - Other woven fabrics of polyester staple fibres 16

5514.2900 - - Other woven fabrics 16

- Of yarns of different colours:

5514.3010 - - - 3-thread or 4-thread twill, including cross twill, of 16 polyester staple fibres

5514.3090 --- Other 16

- Printed:

5514.4100 - - Of polyester staple fibres, plain weave 16

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

5514.4200 - - 3-thread or 4-thread twill, including cross twill, of 16 polyester staple fibres

§514.4300 - - Other woven fabrics of polyester staple fibres 16

5514.4900 - - Other woven fabrics 16

55.15 Other woven fabrics of synthetic staple fibres.

- Of polyester staple fibres:

- - Mixed mainly or solely with viscose rayon staple fibres:

5615.1120 --- Unbleached 16

5515.1190 --- Other 16

- - Mixed mainly or solely with man-made filaments:

5515.1210 --- Unbleached 16

5515.1290 --- Other 16

- - Mixed mainly or solely with wool or fine animal hair:

5515.1310 --- Unbleached 16

5515.1390 --- Other 16

- - Other:

5515.1910 --- Unbleached 16

5515.1990 --- Other 16

- Of acrylic or modacrylic staple fibres:

- - Mixed mainly or solely with man-made filaments:

5515.2110 --- Unbleached 16

5515.2190 --- Other 16

- - Mixed mainly or solely with wool or fine animal hair:

5515.2210 --- Unbleached 16

5515.2290 --- Other 16

- - Other:

5515.2910 --- Unbleached 16

5515.2990 --- Other 16

- Other woven fabrics:

- - Mixed mainly or solely with man-made filaments:

5515.9110 --- Unbleached 16

5515.9190 --- Other 16

- - Other:

5515.9910 --- Unbleached 16

5515.9990 --- Other 16

55.16 Woven fabrics of artificial staple fibres.

- Containing 85 % or more by weight of artificial staple fibres:

5516.1100 - - Unbleached or bleached 16

5516.1200 -- Dyed 16

§516.1300 - - Of yarns of different colours 16

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

5516.1400 -- Printed 16

- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man- made filaments:

§516.2100 - - Unbleached or bleached 16

5516.2200 -- Dyed 16

§516.2300 - - Of yarns of different colours 16

5516.2400 -- Printed 16

- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:

§516.3100 - - Unbleached or bleached 16

5516.3200 -- Dyed 16

§516.3300 - - Of yarns of different colours 16

5516.3400 -- Printed 16

- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:

5516.4100 - - Unbleached or bleached 16

5516.4200 -- Dyed 16

§516.4300 - - Of yarns of different colours 16

5516.4400 -- Printed 16

- Other:

5516.9100 - - Unbleached or bleached 16

5516.9200 - - Dyed 16

§516.9300 - - Of yarns of different colours 16

5516.9400 -- Printed 16

Chapter 56

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

Notes.

1. This Chapter does not cover:

(a) | Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

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Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or Sanitary towels (pads) and tampons napkins and napkin liners for babies and similar articles of heading 96.19.

The term "felt" includes needleloom felt and fabrics consisting of a web of textile

fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.

Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated,

coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

(a)

(b)

4,

Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40);or

Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or

54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

56.01 Wadding of textile materials and articles thereof;
textile fibres, not exceeding 5 mm in length (flock),
textile dust and mill neps.

- Wadding of textile materials and articles thereof :

5601.2100 - - Of cotton 20

5601.2200 - - Of man-made fibres 20

5601.2900 - - Other 20

5601.3000 - Textile flock and dust and mill neps 11

56.02 Felt, whether or not impregnated, coated, covered or

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

laminated.

5602.1000 - Needleloom felt and stitch bonded fibre fabrics 16

- Other felt, not impregnated, coated, covered or laminated:

5602.2100 - - Of wool or fine animal hair 16

5602.2900 - - Of other textile materials 16

5602.9000 - Other 16

56.03 Nonwovens, whether or not impregnated, coated, covered or laminated.

- Of man- made filaments:

5603.1100 - - Weighing not more than 25 g/m² 16

5603.1200 - - Weighing more than 25 g/m² but not more than 70 g/m² 16

5603.1300 - - Weighing more than 70 g/m² but not more than 150 g/m² 16

5603.1400 - - Weighing more than 150 g/m² 16

- Other:

5603.9100 - - Weighing not more than 25 g/m² 16

5603.9200 - - Weighing more than 25 g/m² but not more than 70 g/m² 20

m²

5603.9300 = Weighing more than 70 g/m² but not more than 150 g/m² 16

5603.9400 - - Weighing more than 150 g/m² 16

56.04 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.

5604.1000 - Rubber thread and cord, textile covered 11

5604.9000 - Other 11

5605.0000 Metallised yarn, whether or not gimped, being textile 11

yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.

5606.0000 Gimped yarn, and strip and the like of heading 54.04 11 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.

56.07 Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.

- Of sisal or other textile fibres of the genus Agave:

5607.2100 - - Binder or baler twine 20

5607.2900 - - Other 20

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Of polyethylene or polypropylene:

5607.4100 - - Binder or baler twine 20

5607.4900 - - Other 20

5607.5000 - Of other synthetic fibres 20

5607.9000 - Other 20

56.08 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.

- Of man- made textile materials:

5608.1100 - - Made up fishing nets 3

5608.1900 - - Other 3

5608.9000 - Other 3

5609.0000 Articles of yarn, strip or the like of heading 54.04 or 20

54.05, twine, cordage, rope or cables, not elsewhere specified or included.

Chapter 57

Carpets and other textile floor coverings

Notes.

1.

For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

57.01 Carpets and other textile floor coverings, knotted, whether or not made up.

- Of wool or fine animal hair:

§701.1010 - - - Carpets 20

5701.1020 --- Rugs 20

5701.1090 --- Other 20

5701.9000 - Of other textile materials 20

57.02 Carpets and other textile floor coverings, woven, not

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

tufted or flocked, whether or not made up, including
"Kelem", "Schumacks", "Karamanie" and_ similar
hand- woven rugs.

5702.1000 - "Kelem", "Schumacks", "Karamanie" and similar hand- 20
woven rugs

§702.2000 - Floor coverings of coconut fibres (coir) 20

- Other, of pile construction, not made up:

§702.3100 - - Of wool or fine animal hair 20

- - Of man-made textile materials:

§702.3210 - - - Synthetic turf for sports fields 3

5702.3290 --- Other 20

§702.3900 - - Of other textile materials 20

- Other, of pile construction, made up:

- - Of wool or fine animal hair:

§702.4110 - - - Carpets machine made 20

5702.4190 --- Other 20

- - Of man-made textile materials:

§702.4210 - - - Synthetic turf for sports fields 3

5702.4290 --- Other 20

§702.4900 - - Of other textile materials 20

5702.5000 - Other, not of pile construction, not made up 20

- Other, not of pile construction, made up:

§702.9100 - - Of wool or fine animal hair 20

§702.9200 - - Of man-made textile materials 20

- - Of other textile materials:

§702.9910 - - - Rugs of cotton 20

5702.9920 --- Durries 20

5702.9990 --- Other 20

57.03 Carpets and other textile floor coverings, tufted,
whether or not made up.

§703.1000 - Of wool or fine animal hair 20
- Of nylon or other polyamides:

§703.2010 - - - Synthetic turf for sports fields 3

§703.2020 --- Ofa kind used in motor cars of heading 87.03 and 16
vehicles of sub-headings 8703.2113, 8703.2193,
8703.2195, 8703.2240, 8703.2323, 8703.3223,
8704.2190, 8704.3130, 8704.3190 (cut to size and
shaped)

§703.2030 --- Other for motor cars and vehicles 16

5703.2090 --- Other 16

- Of other man- made textile materials:

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§703.3010 - - - Synthetic turf for sports fields 3

§703.3020 --- Of a kind used in vehicles of heading 87.03 and 16 vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)

§703.3030 --- Other for motor cars and vehicles 16

5703.3090 --- Other 16

5703.9000 - Of other textile materials 20

57.04 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.

5704.1000 - Tiles, having a maximum surface area of 0.3 m²? 20

§704.2000 - Tiles, having a maximum surface area exceeding 0.3 20 m² but not exceeding 1 m²

5704.9000 - Other 20

5705.0000 Other carpets and other textile floor coverings, 20 whether or not made up.

Chapter 58

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

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from

wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with

metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

58.01 Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.

5801.1000 - Of wool or fine animal hair 20

- Of cotton:

§801.2100 - - Uncut weft pile fabrics 20

§801.2200 - - Cut corduroy 20

§801.2300 - - Other weft pile fabrics 20

§801.2600 - - Chenille fabrics 20

§801.2700 - - Warp pile fabrics 20

- Of man- made fibres:

§801.3100 - - Uncut weft pile fabrics 20

§801.3200 - - Cut corduroy 20

§801.3300 - - Other weft pile fabrics 20

5801.3600 - - Chenille fabrics 20

§801.3700 - - Warp pile fabrics 20

5801.9000 - Of other textile materials 20

58.02 Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.

- Terry towelling and similar woven terry fabrics, of cotton:

5802.1100 - - Unbleached 20

5802.1900 - - Other 20

§802.2000 - Terry towelling and similar woven terry fabrics, of other 20 textile materials

5802.3000 - Tufted textile fabrics 20

5803.0000 Gauze, other than narrow fabrics of heading 58.06. 20

58.04 Tullies and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

5804.1000 - Tullies and other net fabrics 20

- Mechanically made lace:

5804.2100 - - Of man-made fibres 20

5804.2900 - - Of other textile materials 20

5804.3000 - Hand made lace 20

5805.0000 Hand- woven tapestries of the types Gobelins, 20

Flanders, Aubusson, Beauvais and the like, and
needle- worked tapestries (for example, petit point,
cross stitch) whether or not made up.

58.06 Narrow woven fabrics, other than goods of heading

58.07; narrow fabrics consisting of warp without weft

assembled by means of an adhesive (bolducs).

5806.1000 - Woven pile fabrics (including terry towelling and similar 20
terry fabrics) and chenille fabrics

5806.2000 - Other woven fabrics, containing by weight 5 % or more 20
of elastomeric yarn or rubber thread

- Other woven fabrics:

5806.3100 - - Of cotton 20

5806.3200 - - Of man-made fibres 20

5806.3900 - - Of other textile materials 20

5806.4000 - Fabrics consisting of warp without weft assembled by 3
means of an adhesive (bolducs)

58.07 Labels, badges and similar articles of textile
materials, in the piece, in strips or cut to shape or
size, not embroidered.

- Woven:

5807.1010 --- Badges 20

5807.1020 -- - Ribbons 20

5807.1030 --- Tapes 20

5807.1040 - -- Webbing 20

5807.1090 --- Other 20

5807.9000 - Other 20

58.08 Braids in the piece; ornamental trimmings in the
piece, without embroidery, other than knitted or
crocheted; tassels, pompons and similar articles.

§808.1000 - Braids in the piece 20

5808.9000 - Other 20

5809.0000 Woven fabrics of metal thread and woven fabrics of 20
metallised yarn of heading 56.05, of a kind used in
apparel, as furnishing fabrics or for similar purposes,
not elsewhere specified or included.

58.10 Embroidery in the piece, in strips or in motifs.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

§810.1000 - Embroidery without visible ground 20

- Other embroidery:

5810.9100 - - Of cotton 20

§810.9200 - - Of man-made fibres 20

5810.9900 - - Of other textile materials 20

5811.0000 Quilted textile products in the piece, composed of 20 one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.

Chapter 59

Impregnated, coated, covered or laminated textile fabrics;

textile articles of a kind suitable for industrial use

Notes.

1.

2.

(a)

Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings §8.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

Heading 59.03 applies to:

Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partial

ly coated or partially covered with plastics and bearing designs

resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets
the textile fabri

(6) Textile product

or strip of cellular plastics, combined with textile fabric, where

ic is present merely for reinforcing purposes (Chapter 39); or

is of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading

68.14); or

h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

(i)

Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

Bolting cloth;

Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

Textile fabrics reinforced with metal, of a kind used for technical purposes;

Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for

technical purposes (for example, textile fabrics and felts, endless or fitted with inking devices, of a kind used in paper-making or similar machines (for example,

for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

59.01 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.

§901.1000 - Textile fabrics coated with gum or amylaceous 20
substances, of a kind used for the outer covers of books
or the like

- Other:

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

5901.9010 ---Buckram 20

5901.9090 --- Other 20

59.02 Tyre cord fabric of high tenacity yarn of nylon or
other polyamides, polyesters or viscose rayon.

§902.1000 - Of nylon or other polyamides 3

§902.2000 - Of polyesters 3

5902.9000 - Other 3

59.03 Textile fabrics impregnated, coated, covered or
laminated with plastics, other than those of heading
59.02.

5903.1000 - With poly(vinyl chloride) 20

§903.2000 - With polyurethane 20

5903.9000 - Other 20

59.04 Linoleum, whether or not cut to shape; floor
coverings consisting of a coating or covering applied
ona textile backing, whether or not cut to shape.

5904.1000 - Linoleum 20

5904.9000 - Other 20

§905.0000 Textile wall coverings. 20

59.06 Rubberised textile fabrics, other than those of
heading 59.02.

§906.1000 - Adhesive tape of a width not exceeding 20 cm 20
- Other:

§906.9100 - - Knitted or crocheted 20

5906.9900 - - Other 20

§907.0000 Textile fabrics otherwise impregnated, coated or 20
covered; painted canvas being theatrical scenery,
studio back- cloths or the like.

5908.0000 Textile wicks, woven, plaited or knitted, for lamps, 20

stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.

§909.0000 Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.

§910.0000 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.

59.11 Textile products and articles, for technical uses, specified in Note 7 to this Chapter.

5911.1000 - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)

§911.2000 - Bolting cloth, whether or not made up 11
- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos- cement):

§911.3100 - - Weighing less than 650 g/m² 3

§911.3200 - - Weighing 650 g/m² or more 3

§911.4000 - Straining cloth of a kind used in oil presses or the like, 11
including that of human hair
- Other:

§911.9010 - - - Dryer screen for paper making 3

5911.9090 --- Other 11

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:

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Crochet lace of heading 58.04;

Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Sub-heading Note.

1. Sub-heading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

PCT CODE DESCRIPTION | cD (%) |

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

60.01 Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.

- "Long pile" fabrics:

6001.1010 --- Unbleached 20

6001.1090 --- Other 20

- Looped pile fabrics:

- - Of cotton:

6001.2110 --- Unbleached 20

6001.2190 --- Other 20

- - Of man-made fibres:

6001.2210 --- Unbleached 20

6001.2290 --- Other 20

- - Of other textile materials:

6001.2910 --- Unbleached 20

6001.2990 --- Other 20

- Other:

- - Of cotton:

6001.9110 --- Unbleached 20

6001.9190 --- Other 20

- - Of man-made fibres:

6001.9210 --- Unbleached 20

6001.9290 --- Other 20

- - Of other textile materials:

6001.9910 --- Unbleached 20

6001.9990 --- Other 20

60.02 Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.

6002.4000 - Containing by weight 5 % or more of elastomeric yarn 20 but not containing rubber thread

6002.9000 - Other 20

60.03 Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.

- Of wool or fine animal hair:

6003.1010 --- Unbleached 20

6003.1090 --- Other 20

- Of cotton:

6003.2010 --- Unbleached 20

6003.2090 --- Other 20

- Of synthetic fibres:

6003.3010 --- Unbleached 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6003.3090 --- Other 20

- Of artificial fibres:

6003.4010 --- Unbleached 20

6003.4090 --- Other 20

- Other:

6003.9010 --- Unbleached 20

6003.9090 --- Other 20

60.04 Knitted or crocheted fabrics of a width exceeding 30

cm, containing by weight 5 % or more of elastomeric

yarn or rubber thread, other than those of heading

60.01.

6004.1000 - Containing by weight 5% or more of elastomeric yarn 20

but not containing rubber thread

6004.9000 - Other 20

60.05 Warp knit fabrics (including those made on galloon

knitting machines), other than those of headings

60.01 to 60.04.

- Of cotton:

- - Unbleached or bleached:

6005.2110 --- Unbleached 20

6005.2120 --- Bleached 20

6005.2200 -- Dyed 20

6005.2300 - - Of yarns of different colours 20

6005.2400 - - Printed 20

- Of synthetic fibres:

6005.3500 - - Fabrics specified in Subheading Note 1 to this Chapter 20

- - Other, unbleached or bleached:

6005.3610 --- Unbleached 20

6005.3620 --- Bleached 20

6005.3700 -- Other, dyed 20

6005.3800 - - Other, of yarns of different colours 20

6005.3900 - - Other printed 20

- Of artificial fibres:

- - Unbleached or bleached:

6005.4110 --- Unbleached 20

6005.4120 --- Bleached 20

6005.4200 -- Dyed 20

6005.4300 - - Of yarns of different colours 20

6005.4400 -- Printed 20

- Other:

6005.9010 --- Unbleached 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6005.9090 --- Other 20

60.06 Other knitted or crocheted fabrics.

6006.1000 - Of wool or fine animal hair 20

- Of cotton:

- - Unbleached or bleached:

6006.2110 --- Unbleached 20

6006.2120 --- Bleached 20

6006.2200 -- Dyed 20

6006.2300 - - Of yarns of different colours 20

6006.2400 -- Printed 20

- Of synthetic fibres:

- - Unbleached or bleached:

6006.3110 --- Unbleached 20

6006.3120 --- Bleached 20

6006.3200 -- Dyed 20

6006.3300 - - Of yarns of different colours 20

6006.3400 -- Printed 20

- Of artificial fibres:

- - Unbleached or bleached:

6006.4110 --- Unbleached 20

6006.4120 --- Bleached 20

6006.4200 - - Dyed 20

6006.4300 - - Of yarns of different colours 20

6006.4400 -- Printed 20

- Other:

6006.9010 --- Unbleached 20

6006.9090 --- Other 20

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

S

Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

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For the purposes of headings 61.03 and 61.04:

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

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

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

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

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

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

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

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

and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

4,

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

Headings 61.05 and 61.06 do not cover garments with pockets below the waist,

with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5.

Heading 61.09 does not cover garments with a drawstring, ribbed waistband or

other means of tightening at the bottom of the garment.

For the purposes of heading 61.11:

The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

For the purposes of heading 61.12, "ski suits" means garments or sets of

garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a)

(b)

8.

a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.

Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as

women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

61.01 Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.

6101.2000 - Of cotton 20

6101.3000 - Of man- made fibres 20

6101.9000 - Of other textile materials 20

61.02 Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.

6102.1000 - Of wool or fine animal hair 20

6102.2000 - Of cotton 20

6102.3000 - Of man- made fibres 20

6102.9000 - Of other textile materials 20

61.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.

6103.1000 - Suits 20

- Ensembles:

6103.2200 - - Of cotton 20

6103.2300 - - Of synthetic fibres 20

6103.2900 - - Of other textile materials 20

- Jackets and blazers:

6103.3100 - - Of wool or fine animal hair 20

6103.3200 - - Of cotton 20

6103.3300 - - Of synthetic fibres 20

6103.3900 - - Of other textile materials 20

- Trousers, bib and brace overalls, breeches and shorts:

6103.4100 - - Of wool or fine animal hair 20

6103.4200 - - Of cotton 20

6103.4300 - - Of synthetic fibres 20

6103.4900 - - Of other textile materials 20

61.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(4) (2) (3) (4)

brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.

- Suits:

6104.1300 - - Of synthetic fibres 20

6104.1900 - - Of other textile materials 20

- Ensembles:

6104.2200 - - Of cotton 20

6104.2300 - - Of synthetic fibres 20

6104.2900 - - Of other textile materials 20

- Jackets and blazers:

6104.3100 - - Of wool or fine animal hair 20

6104.3200 - - Of cotton 20

6104.3300 - - Of synthetic fibres 20

6104.3900 - - Of other textile materials 20

- Dresses:

6104.4100 - - Of wool or fine animal hair 20

- - Of cotton:

6104.4210 --- Shisha embroidered dresses 20

6104.4290 --- Other 20

6104.4300 - - Of synthetic fibres 20

6104.4400 - - Of artificial fibres 20

6104.4900 - - Of other textile materials 20

- Skirts and divided skirts:

6104.5100 - - Of wool or fine animal hair 20

6104.5200 - - Of cotton 20

6104.5300 - - Of synthetic fibres 20

6104.5900 - - Of other textile materials 20

- Trousers, bib and brace overalls, breeches and shorts:

6104.6100 - - Of wool or fine animal hair 20

6104.6200 - - Of cotton 20

6104.6300 -- Of synthetic fibres 20

6104.6900 - - Of other textile materials 20

61.05 Men's or boys' shirts, knitted or crocheted.

6105.1000 - Of cotton 20

6105.2000 - Of man- made fibres 20

6105.9000 - Of other textile materials 20

61.06 Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.

6106.1000 - Of cotton 20

6106.2000 - Of man- made fibres 20

6106.9000 - Of other textile materials 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

61.07 Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.

- Underpants and briefs:

6107.1100 - - Of cotton 20

6107.1200 - - Of man-made fibres 20

6107.1900 - - Of other textile materials 20

- Nightshirts and pyjamas:

- - Of cotton:

6107.2110 - - - Nightshirts 20

6107.2120 - - - Pyjamas 20

- - Of man-made fibres:

6107.2210 - - - Nightshirts 20

6107.2220 - - - Pyjamas 20

6107.2900 - - Of other textile materials 20

- Other

6107.9100 - - Of cotton 20

6107.9900 - - Of other textile materials 20

61.08 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.

- Slips and petticoats:

6108.1100 - - Of man-made fibres 20

6108.1900 - - Of other textile materials 20

- Briefs and panties:

6108.2100 - - Of cotton 20

6108.2200 - - Of man-made fibres 20

6108.2900 - - Of other textile materials 20

- Nightdresses and pyjamas:

6108.3100 - - Of cotton 20

6108.3200 - - Of man-made fibres 20

6108.3900 - - Of other textile materials 20

- Other:

6108.9100 - - Of cotton 20

6108.9200 - - Of man-made fibres 20

6108.9900 - - Of other textile materials 20

61.09 T- shirts, singlets and other vests, knitted or crocheted.

6109.1000 - Of cotton 20

- Of other textile materials:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6109.9010 - - - Baluchi/Peshawari vest 20

6109.9090 --- Other 20

61.10 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.

- Of wool or fine animal hair:

6110.1100 - - Of wool 20

6110.1200 - - Of Kashmir (cashmere) goats 20

6110.1900 - - Other 20

6110.2000 - Of cotton 20

6110.3000 - Of man- made fibres 20

6110.9000 - Of other textile materials 20

61.11 Babies' garments and clothing accessories, knitted or crocheted.

6111.2000 - Of cotton 20

6111.3000 - Of synthetic fibres 20

6111.9000 - Of other textile materials 20

61.12 Track suits, ski suits and swimwear, knitted or crocheted.

- Track suits:

6112.1100 -- Of cotton 20

6112.1200 - - Of synthetic fibres 20

6112.1900 - - Of other textile materials 20

6112.2000 - Ski suits 20

- Men's or boys' swimwear:

6112.3100 - - Of synthetic fibres 20

6112.3900 - - Of other textile materials 20

- Women's or girls' swimwear:

6112.4100 - - Of synthetic fibres 20

6112.4900 - - Of other textile materials 20

6113.0000 Garments, made up of knitted or crocheted fabrics of 20 heading 59.03, 59.06 or 59.07.

61.14 Other garments, knitted or crocheted.

6114.2000 - Of cotton 20

6114.3000 - Of man- made fibres 20

6114.9000 - Of other textile materials 20

61.15 Panty hose, tights, stockings, socks and other

hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.

- Graduated compression hosiery (for example, stockings for varicose veins):

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6115.1010 --- Socks 20

6115.1090 --- Other 20

- Other panty hose and tights :

6115.2100 -- Of synthetic fibres, measuring per single yarn less 20
than 67 decitex

6115.2200 -- Of synthetic fibres, measuring per single yarn 67 20
decitex or more

6115.2900 -- Of other textile materials 20

- Other women's full- length or knee- length hosiery,
measuring per single yarn less than 67 decitex:

6115.3010 --- Socks 20

6115.3090 --- Other 20

- Other:

6115.9400 - - Of wool or fine animal hair 20

6115.9500 - - Of cotton 20

6115.9600 - - Of synthetic fibres 20

6115.9900 - - Of other textile materials 20

61.16 Gloves, mittens and mitts, knitted or crocheted.

6116.1000 - Impregnated, coated or covered with plastics or rubber 20

- Other:

6116.9100 - - Of wool or fine animal hair 20

6116.9200 - - Of cotton 20

6116.9300 - - Of synthetic fibres 20

6116.9900 - - Of other textile materials 20

61.17 Other made up clothing accessories, knitted or
crocheted; knitted or crocheted parts of garments or
of clothing accessories.

- Shawls, scarves, mufflers, mantillas, veils and the like:

6117.1010 --- Shawls 20

6117.1020 - - - Scarves 20

6117.1030 -- - Dupatta 20

6117.1040 -- - Veils (burqa) 20

6117.1090 --- Other 20

6117.8000 - Other accessories 20

6117.9000 - Parts 20

Notes.

Chapter 62

Articles of apparel and clothing accessories,

not knitted or crocheted

1.

This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

This Chapter does not cover:

Worn clothing or other worn articles of heading 63.09; or
Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

For the purposes of headings 62.03 and 62.04:

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

one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour

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

If several separate components to cover the lower part of the body are presented

together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered

separately.

(b)

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

morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

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

All of the components of an ensemble must be of the same fabric construction,

style, colour and composition; they also must be of corresponding or compatible size.

The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

5.

For the purposes of heading 62.09:

The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

Garments which are, prima facie, classifiable both in heading 62.10 and in other

headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.

For the purposes of heading 62.11, "ski suits" means garments or sets of

garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a)

a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.

Scarves and articles of the scarf type, square or approximately square, of which

no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

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8.

Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

PCT CODE

Heading/ | Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

62.07 Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.03.

- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:

620T.TT00 - - Of wool or fine animal hair 20

| 6207.1200 -- Of cotton 20

| 6207.1300 -- Of man-made fibres 20

6207. T900 - - Of other textile materials 20

- Other:

| 6207.9100 - - Of wool or fine animal hair 20

| 6201.9200 -- Of cotton 20

6207.9300 - - Of man-made fibres 20

620T.9900 - - Of other textile materials 20

| 62.02 Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.04.

- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:

6202.1100 - - Of wool or fine animal hair 20

6202.1200 - - Of cotton 20

6202.T300 -- Of man-made fibres 20

| 6202.1900 - - Of other textile materials 20

- Other:

6202.9100 - - Of wool or fine animal hair 20

6202.9200 -- Of cotton 20

| 6202.9300 -- Of man-made fibres 20

| 6202.9900 - - Of other textile materials 20

62.03 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).

- Suits:

6203.T100 - - Of wool or fine animal hair 20

PCT CODE

Heading/ | Statistical | DESCRIPTION CD (%)

Sub- suffix

heading

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| 6203.1200 - - Of synthetic fibres 20

- - Of other textile materials:

6203.T9T0 --= Men's or boys' suits of cotton 20

| 6203.1990 --- Other 20

- Ensembles:

6203.2200 -- Of cotton 20

6203.2300 - - Of synthetic fibres 20

| 6203.2900 - - Of other textile materials 20

- Jackets and blazers:

6203.3100 - - Of wool or fine animal hair 20

| 6203.3200 -- Of cotton 20

6203.3300 - - Of synthetic fibres 20

6203.3900 - - Of other textile materials 20

- Trousers, bib and brace overalls, breeches and shorts:

- - Of wool or fine animal hair:

6203.4110 - - - Trousers 20

6203.4190 --- Other 20

6203.4200 - - Of cotton 20

6203.4300 - - Of synthetic fibres 20

6203.4900 - - Of other textile materials 20

62.04 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).

- Suits:

6204.1100 - - Of wool or fine animal hair 20

6204.1200 - - Of cotton 20

6204.1300 - - Of synthetic fibres 20

6204.1900 - - Of other textile materials 20

- Ensembles:

6204.2100 - - Of wool or fine animal hair 20

6204.2200 - - Of cotton 20

6204.2300 - - Of synthetic fibres 20

6204.2900 - - Of other textile materials 20

- Jackets and blazers:

6204.3100 - - Of wool or fine animal hair 20

6204.3200 - - Of cotton 20

6204.3300 - - Of synthetic fibres 20

6204.3900 - - Of other textile materials 20

- Dresses:

6204.4100 - - Of wool or fine animal hair 20

- - Of cotton:

PCT CODE

Heading/ | Statistical | DESCRIPTION CD (%)

Sub- suffix

heading

1 (2) (3) (4)

6204.4210 --- Shisha embroidered dresses 20

6204.4290 --- other 20

6204.4300 - - Of synthetic fibres 20

6204.4400 - - Of artificial fibres 20

6204.4900 - - Of other textile materials 20

- Skirts and divided skirts:

6204.5100 - - Of wool or fine animal hair 20

6204.5200 - - Of cotton 20

6204.5300 - - Of synthetic fibres 20

6204.5900 - - Of other textile materials 20

- Trousers, bib and brace overalls, breeches and shorts:

6204.6100 - - Of wool or fine animal hair 20

- - Of cotton:

6204.6210 --- Ghagra 20

6204.6220 - - - Charara 20

6204.6290 --- Other 20

- - Of synthetic fibres:

6204.6310 --- Ghagra 20

6204.6320 - - - Charara 20

6204.6390 --- Other 20

- - Of other textile materials:

6204.6910 --- Ghagra 20

6204.6920 - - - Charara 20

6204.6990 --- Other 20

62.05 Men's or boys' shirts.

- Of cotton:

6205.2010 - - - Baluchi kameez 20

6205.2020 --- Kurta 20

6205.2090 --- Other 20

6205.3000 - Of man- made fibres 20
- Of other textile materials:

6205.9010 - - - Of wool or fine animal hair 20

6205.9090 --- Other 20

62.06 Women's or girls' blouses, shirts and shirt- blouses.

6206.1000 - Of silk or silk waste 20

6206.2000 - Of wool or fine animal hair 20
- Of cotton:

6206.3010 - - - Multani choli 20

6206.3020 - - - Punjabi kameez 20

6206.3030 - - - Baluchi kameez 20

6206.3040 --- Kurta 20

PCT CODE

Heading/ | Statistical | DESCRIPTION CD (%)

Sub- suffix

heading

1 (2) (3) (4)

6206.3090 --- Other 20

- Of man- made fibres:

6206.4010 - -- Multani choli 20

6206.4020 - - - Punjabi kameez 20

6206.4030 -- - Baluchi kameez 20

6206.4040 --- Kurta 20

6206.4090 --- Other 20

- Of other textile materials:

6206.9010 - + - Multani choli 20

6206.9020 - - - Punjabi kameez 20

6206.9030 - - - Baluchi kameez 20

6206.9040 --- Kurta 20

6206.9090 --- Other 20

62.07 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.

- Underpants and briefs:

6207.1100 - - Of cotton 20

- - Of other textile materials:

6207.1910 - - - Baluchi/Peshawari vest 20

6207.1990 --- Other 20

- Nightshirts and pyjamas:

6207.2100 - - Of cotton 20

6207.2200 - - Of man-made fibres 20

6207.2900 - - Of other textile materials 20

- Other:

6207.9100 - - Of cotton 20

6207.9900 - - Of other textile materials 20

62.08 Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.

- Slips and petticoats:

6208.1100 - - Of man-made fibres 20

6208.1900 - - Of other textile materials 20

- Nightdresses and pyjamas:

6208.2100 - - Of cotton 20

6208.2200 - - Of man-made fibres 20

6208.2900 - - Of other textile materials 20

- Other:

6208.9100 - - Of cotton 20

6208.9200 - - Of man-made fibres 20

PCT CODE

Heading/ | Statistical | DESCRIPTION CD (%)

Sub- suffix

heading

1 (2) (3) (4)

6208.9900 - - Of other textile materials 20

62.09 Babies' garments and clothing accessories.

- Of cotton:

6209.2010 - - - Babies' garments not knitted or crocheted 20

6209.2020 - - - Babies' clothing accessories 20

6209.3000 - Of synthetic fibres 20

- Of other textile materials:

6209.9010 - - - Babies' garments 20

6209.9090 --- Other 20

62.10 Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.

6210.1000 - Of fabrics of heading 56.02 or 56.03 20

6210.2000 - Other garments, of the type described in subheadings 20

6201.11 to 6201.19

6210.3000 - Other garments, of the type described in subheadings 20

6202.11 to 6202.19

6210.4000 - Other men's or boys' garments 20

6210.5000 - Other women's or girls' garments 20

62.11 Track suits, ski suits and swimwear; other garments.

- Swimwear:

6211.1100 - - Men's or boys' 20

6211.1200 - - Women's or girls' 20

6211.2000 - Ski suits 20

- Other garments, men's or boys':

6211.3200 - - Of cotton 20

6211.3300 - - Of man-made fibres 20

6211.3900 - - Of other textile materials 20

- Other garments, women's or girls':

6211.4200 - - Of cotton 20

6211.4300 - - Of man-made fibres 20

6211.4900 - - Of other textile materials 20

62.12 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.

6212.1000 - Brassieres 20

6212.2000 - Girdles and panty- girdles 20

6212.3000 - Corselettes 20

6212.9000 - Other 20

62.13 Handkerchiefs.

6213.2000 - Of cotton 20

6213.9000 - Of other textile materials 20

62.14

Shawls, scarves, mufflers, mantillas, veils and the

PCT CODE

Heading/ | Statistical | DESCRIPTION CD (%)

Sub- suffix

heading

1 (2) (3) (4)

like.

6214.1000 - Of silk or silk waste 20

6214.2000 - Of wool or fine animal hair 20

6214.3000 - Of synthetic fibres 20

6214.4000 - Of artificial fibres 20

- Of other textile materials:

6214.9010 --- Shawls 20

6214.9020 --- Scarves 20

6214.9030 -- - Dupatta 20

6214.9040 --- Veils (burqa) 20

6214.9090 --- Other 20

62.15 Ties, bow ties and cravats.

6215.1000 - Of silk or silk waste 20

6215.2000 - of man- made fibres 20

6215.9000 - Of other textile materials 20

62.16 Gloves, mittens and mitts.

6216.0010 --- Gloves 20

6216.0020 --- Mittens and mitts 20

62.17 Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.

6217.1000 - Accessories 3

6217.9000 - Parts 3

Chapter 63

Other made up textile articles; sets;

worn clothing and worn textile articles; rags

Notes.

Sub-Chapter | applies only to made up articles, of any textile fabric.

2. Sub-Chapter | does not cover:

a) Goods of Chapters 56 to 62; or

b) Worn clothing or other worn articles of heading 63.09.

3. Heading 63.09 applies only to the following goods:

a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;

[PART I

(ii) Blankets and travelling rugs;

(iii) | Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1.

coated with alphacyperme'

Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

hrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

|. OTHER MADE UP TEXTILE ARTICLES

63.01 Blankets and travelling rugs.

6301.1000 - Electric blankets 20

6301.2000 - Blankets (other than electric blankets) and travelling 20 tugs, of wool or of fine animal hair

6301.3000 - Blankets (other than electric blankets) and travelling 20 tugs, of cotton

6301.4000 - Blankets (other than electric blankets) and travelling 20 tugs, of synthetic fibres

6301.9000 - Other blankets and travelling rugs 20

63.02 Bed linen, table linen, toilet linen and kitchen linen.

- Bed linen, knitted or crocheted:

6302.1010 - - - Bed sheets 20

6302.1020 --- Pillow covers 20

6302.1090 --- Other 20

- Other bed linen, printed:

6302.2100 - - Of cotton 20

6302.2200 - - Of man-made fibres 20

6302.2900 - - Of other textile materials 20

- Other bed linen:

- - Of cotton:

6302.3110 --- Bed sheets, mill-made 20

6302.3120 -- - Bed sheets, hand-loom made 20

6302.3130 --- Bed covers, mill-made 20

6302.3140 --- Bed covers, hand-loom made 20

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PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6302.3150 - - - Pillow-covers, mill-made 20

6302.3160 - - - Pillow-covers, hand-loom made 20

6302.3190 --- Other 20

6302.3200 - - Of man-made fibres 20

- - Of other textile materials:

6302.3910 - - - Bed sheets 20

6302.3920 --- Bed covers 20

6302.3930 -- - Pillow covers 20

6302.3990 --- Other 20

6302.4000 - Table linen, knitted or crocheted 20

- Other table linen:

- - Of cotton:

6302.5110 ---Table-covers, mill-made 20

6302.5120 --- Table-covers, hand-loom made 20

6302.5190 --- Other 20

6302.5300 - - Of man-made fibres 20

6302.5900 - - Of other textile materials 20

- Toilet linen and kitchen linen, of terry towelling or similar

terry fabrics of cotton:

6302.6010 --- Towels, mill-made 20

6302.6020 --- Towels of cotton, hand loom 20

6302.6090 --- Other 20

- Other:

- - Of cotton:

6302.9110 --- Toilet and kitchen linen mill made 20

6302.9120 --- Toilet and kitchen linen hand loom made 20

6302.9190 - - -Other 20

6302.9300 - - Of man-made fibres 20

6302.9900 - - Of other textile materials 20

63.03 Curtains (including drapes) and interior blinds;

curtain or bed valances.

- Knitted or crocheted:

6303.1200 - - Of synthetic fibres 20

6303.1900 - - Of other textile materials 20

- Other:

- - Of cotton:

6303.9110 --- Mill-made 20

6303.9190 --- Other 20

- - Of synthetic fibres:

6303.9210 --- Mill-made 20

6303.9290 --- Other 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6303.9900 - - Of other textile materials 20

63.04 Other furnishing articles, excluding those of heading

94.04.

- Bedspreads:

6304.1100 -- Knitted or crocheted 20

6304.1900 - - Other 20

6304.2000 - - Bed nets specified in Sub-heading Note 1 to this 20

Chapter

- Other:

6304.9100 -- knitted or crocheted 20

6304.9200 - - Not knitted or crocheted, of cotton 20

6304.9300 - - Not knitted or crocheted, of synthetic fibres 20

6304.9900 - - Not knitted or crocheted, of other textile materials 20

63.05 Sacks and bags, of a kind used for the packing of goods.

6305.1000 - Of jute or of other textile bast fibres of heading 53.03 20

6305.2000 - Of cotton 20

- Of man- made textile materials:

- - Flexible intermediate bulk containers:

6305.3210 --- Ofa capacity of 1,000 Kg or more 11

6305.3290 --- Other 20

6305.3300 - - other, Of polyethylene or polypropylene strip or the like 20

6305.3900 - - Other 20

6305.9000 - Of other textile materials 20

63.06 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.

- Tarpaulins, awnings and sunblinds:

- - Of synthetic fibres:

6306.1210 --- Tarpaulins 20

6306.1290 --- Other 20

- - Of other textile materials:

6306.1910 --- Tarpaulins 20

6306.1990 --- Other 20

- Tents:

6306.2200 - - Of synthetic fibres 20

- - Of other textile materials:

6306.2910 --- Of cotton 20

6306.2990 --- Other 20

6306.3000 - Sails 20

6306.4000 - Pneumatic mattresses 20

6306.9000 - Other 20

1005

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

63.07 Other made up articles, including dress patterns.

- Floor- cloths, dish- cloths, dusters and similar cleaning cloths:

6307.1010 ---Dish-cloth 20

6307.1020 - - - Wash-cloth 20

6307.1030 --- Dusters 20

6307.1040 --- Bar mops 20

6307.1050 --- Bath mats 20

6307.1090 --- Other 20

6307.2000 - Life- jackets and life- belts 3

- Other:

6307.9010 --- Shopping bags, knitted 20

6307.9020 - - - Prayer mats(janamaz) 20

6307.9030 - - - Caps (knitted) 20

6307.9040 --- Shoe lace 20

6307.9050 --- Tea cosy 20

6307.9060 --- Stove pad 20

6307.9070 --- Terry coverlets 20

6307.9080 - - - Cushion pillows 20

6307.9090 --- Other 20

I. SETS

6308.0000 Sets consisting of woven fabric and yarn, whether or 20 not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.

II. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

6309.0000 Worn clothing and other worn articles. 3

63.10 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.

6310.1000 - Sorted 20

6310.9000 - Other 20

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes.

Chapter 64

Footwear, gaiters and the like; parts of such articles

This Chapter does not cover:

Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

Worn footwear of heading 63.09;

Articles of asbestos (heading 68.12);

Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

For the purposes of heading 64.06, the term "parts" does not include pegs,

protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are classified in their appropriate headings) or buttons or other goods of heading 96.06.

are to be classified

3.

a)

For the purposes of this Chapter:

the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

Subject to Note 3 to this Chapter:

the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.
6404.11, the expression "sports footwear" applies only to:

(

a)

For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and

footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

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

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

64.01 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.

6401.1000 - Footwear incorporating a protective metal toe- cap 20

- Other footwear:

6401.9200 - - Covering the ankle but not covering the knee 20

6401.9900 - - Other 20

64.02 Other footwear with outer soles and uppers of rubber or plastics.

- Sports footwear:

6402.1200 - - Ski-boots, cross country ski footwear and snowboard boots 20

6402.1900 - - Other 20

6402.2000 - Footwear with upper straps or thongs assembled to the sole by means of plugs 20

- Other footwear:

6402.9100 - - Covering the ankle 20

6402.9900 - - Other 20

64.03 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.

- Sports footwear:

6403.1200 - - Ski-boots, cross country ski footwear and snowboard boots 20

6403.1900 - - Other 20

6403.2000 - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe 20

6403.4000 - Other footwear, incorporating a protective metal toe- cap 20

- Other footwear with outer soles of leather:

6403.5100 - - Covering the ankle 20

6403.5900 - - Other 20

- Other footwear:

6403.9100 - - Covering the ankle 20

6403.9900 - - Other 20

64.04 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

- Footwear with outer soles of rubber or plastics:

6404.1100 - - Sports footwear; tennis shoes, basketball shoes, 20
gym shoes, training shoes and the like

6404.1900 - - Other 20

6404.2000 - Footwear with outer soles of leather or composition 20
leather

64.05 Other footwear.

6405.1000 - With uppers of leather or composition leather 20

6405.2000 - With uppers of textile materials 20

- Other:

6405.9010 --- Of canvas 20

6405.9090 --- Other 20

64.06 Parts of footwear (including uppers whether or not
attached to soles other than outer soles);
removable in- soles, heel cushions and similar
articles; gaiters, leggings and similar articles, and
parts thereof.

6406.1000 - Uppers and parts thereof, other than stiffeners 20

- Outer soles and heels, of rubber or plastics:

6406.2010 -- - Of rubber 20

6406.2090 --- Other 20

6406.9000 - Other 20

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those
obtained simply by sewing strips in spirals.

PCT CODE

Heading/ | Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1)

(2)

(3)

(4)

PCT CODE

Heading/ | Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

6501.0000 Hat- forms, hat bodies and hoods of felt, neither 20
blocked to shape nor with made brims; plateaux and
manchons (including slit manchons), of felt.

6502.0000 Hat- shapes, plaited or made by assembling strips of 20
any material, neither blocked to shape, nor with
made brims, nor lined, nor trimmed.

[65.03]

65.04 Hats and other headgear, plaited or made by
assembling strips of any material, whether or not
lined or trimmed.

6504.0010 --- Straw hats 20

6504.0090 --- Other 20

6505.0000 Hats and other headgear, knitted or crocheted, or 20
made up from lace, felt or other textile fabric, in the
piece (but not in strips), whether or not lined or
trimmed; hair- nets of any material, whether or not
lined or trimmed.

65.06 Other headgear, whether or not lined or trimmed.

6506.1000 - Safety headgear 20

- Other:

6506.9100 - - Of rubber or of plastics 20

6506.9900 - - Of other materials 20

6507.0000 Head- bands, linings, covers, hat foundations, hat 20
frames, peaks and chinstraps, for headgear.

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks,
whips, riding-crops and parts thereof

Notes.

1. This Chapter does not cover:

(a) Measure walking-sticks or the like (heading 90.17);

(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

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Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

[PART I

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

PCT CODE

Heading/ | Statistical °

Subs suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

66.01 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and_ similar umbrellas).

6601.1000 - Garden or similar umbrellas 20

- Other:

6601.9100 - - Having a telescopic shaft 20

6601.9900 - - Other 20

66.02 Walking- sticks, seat- sticks, whips, riding- crops and the like.

6602.0010 --- Walking sticks and seat sticks 20

6602.0090 --- Other 20

66.03 Parts, trimmings and accessories of articles of heading 66.01 or 66.02.

6603.2000 - Umbrella frames including frames mounted on shafts 20 (sticks)

6603.9000 - Other 20

Chapter 67

Prepared feathers and down and articles made of feathers or of down;

Notes.

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artificial flowers; articles of human hair

This Chapter does not cover:

Straining cloth of human hair (heading 59.11);

Floral motifs of lace, of embroidery or other textile fabric (Section XI);
Footwear (Chapter 64);

Headgear or hair-nets (Chapter 65);

Toys, sports requisites or carnival articles (Chapter 95); or

Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

bedding of heading 94.04);

a) Articles in which feathers or down constitute only filling or padding (for example,

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

PCT CODE

Heading/ | Statistical DESCRIPTION CD (%)

Sub- suffix

heading

(1) (2) (3) (4)

6701.0000 Skins and other parts of birds with their feathers or 20
down, feathers, parts of feathers, down and articles
thereof (other than goods of heading 05.05 and
worked quills and scapes).

67.02 Artificial flowers, foliage and fruit and parts thereof;
articles made of artificial flowers, foliage or fruit.

6702.1000 - Of plastics 20

6702.9000 - Of other materials 20

6703.0000 Human hair, dressed, thinned, bleached or otherwise 20
worked; wool or other animal hair or other textile
materials, prepared for use in making wigs or the
like.

67.04 Wigs, false beards, eyebrows and_ eyelashes,
switches and the like, of human or animal hair or of
textile materials; articles of human hair not
elsewhere specified or included.

- Of synthetic textile materials:

6704.1100 -- Complete wigs 20

6704.1900 - - Other 20

6704.2000 - Of human hair 20

6704.9000 - Of other materials 20

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR
SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

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

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prefabricated buildings);

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is Chapter does not cover:

- a) Goods of Chapter 25;
- b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11

r example, paper and paperboard coated with mica powder or graphite,

bituminised or asphalted paper and paperboard);

- c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

icles of Chapter 71;

ols or parts of tools, of Chapter 82;

ographic stones of heading 84.42;

Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.

- h) Dental burrs (heading 90.18);

47;

icles of Chapter 91 (for example, clocks and clock cases);

icles of Chapter 94 (for example, furniture, lamps and _ lighting fittings,

icles of Chapter 95 (for example, toys, games and sports requisites);

icles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate ncils), heading 96.10 (forexample, drawing slates) or of heading 96.20 jonopods, bipods, tripods and similar articles); or

(n) Art

2. In

icles of Chapter 97 (for example, works of art).

heading 68.02 the expression "worked monumental or building stone" applies

not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural

stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

6801.0000 Setts, curbstones and flagstones, of natural stone 20 (except slate).

68.02 Worked monumental or building stone (except slate)

and articles thereof, other than goods of heading

68.01; mosaic cubes and the like, of natural stone

(including slate), whether or not on a backing;

artificially coloured granules, chippings and powder,

of natural stone (including slate).

6802.1000 - Tiles, cubes and similar articles, whether or not 20

rectangular (including square), the largest surface area of

which is capable of being enclosed in a square the side

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(1) (2) (3) (4)

of which is less than 7 cm; artificially coloured granules, chippings and powder

- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:

6802.2100 -- Marble, travetine and alabaster 20

6802.2300 - - Granite 20

6802.2900 - - Other stone 20

- Other:

6802.9100 -- Marble, travertine and alabaster 20

6802.9200 - - Other calcareous stone 20

6802.9300 - - Granite 20

6802.9900 - - Other stone 20

6803.0000 Worked slate and articles of slate or of agglomerated 20
slate.

68.04 Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.

6804.1000 - Millstones and grindstones for milling, grinding or 3
pulping

- Other millstones, grindstones, grinding wheels and the like:

6804.2100 - - Of agglomerated synthetic or natural diamond 3

6804.2200 - - Of other agglomerated abrasives or of ceramics 3

6804.2300 - - Of natural stone 3

6804.3000 - Hand sharpening or polishing stones 3

68.05 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.

6805.1000 - On a base of woven textile fabric only 20

6805.2000 - On a base of paper or paperboard only 20

6805.3000 - On a base of other materials 20

68.06 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat- insulating, sound- insulating or sound- absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.

6806.1000 - Slag wool, rock wool and similar mineral wools 20 (including intermixtures thereof), in bulk, sheets or rolls

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(1) (2) (3) (4)

6806.2000 - Exfoliated vermiculite, expanded clays, foamed slag 11
and similar expanded mineral materials (including
intermixtures thereof)

6806.9000 - Other 20

68.07 Articles of asphalt or of similar material (for example,
petroleum bitumen or coal tar pitch).

6807.1000 - In rolls 20

6807.9000 - Other 20

6808.0000 Panels, boards, tiles, blocks and similar articles of 20
vegetable fibre, of straw or of shavings, chips,
particles, sawdust or other waste, of wood,
agglomerated with cement, plaster or other mineral
binders.

68.09 Articles of plaster or of compositions based on
plaster.

- Boards, sheets, panels, tiles and similar articles, not
ornamented:

6809.1100 - - Faced or reinforced with paper or paperboard only 20

6809.1900 - - Other 20

- Other articles:

6809.9010 - - - Industrial moulds 11

6809.9090 --- Other 20

68.10 Articles of cement, of concrete or of artificial stone,
whether or not reinforced.

- Tiles, flagstones, bricks and similar articles:

6810.1100 - - Building blocks and bricks 20

6810.1900 - - Other 20

- Other articles:

6810.9100 - - Prefabricated structural components for building or 20
civil engineering

6810.9900 - - Other 20

68.11 Articles of asbestos- cement, of cellulose fibre-
cement or the like.

6811.4000 - Containing asbestos 20

- Not containing asbestos :

6811.8100 -- Corrugated sheets 20

6811.8200 -- Other sheets, panels, tiles and similar articles 20

6811.8900 -- Other articles 20

68.12 Fabricated asbestos fibres; mixtures with a basis of
asbestos or with a basis of asbestos and magnesium
carbonate; articles of such mixtures or of asbestos
(for example, thread, woven fabric, clothing,

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headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.

6812.8000 - Of crocidolite 20

- Other:

6812.9100 -- Clothing, clothing accessories, footwear and 20 headgear

6812.9200 -- Paper, millboard and felt 20

6812.9300 -- Compressed asbestos fibre jointing, in sheets or 20 rolls

6812.9900 -- Other 20

68.13 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.

- Containing asbestos:

6813.2010 --- For vehicles of heading 87.11 35

6813.2020 --- Other for motor cars and vehicles 35

6813.2090 --- Other 20

- Not containing asbestos :

-- Brake linings and pads:

6813.8110 --- For vehicles of heading 87.11 35

6813.8120 --- Other for motor cars and vehicles 35

6813.8190 --- Other 20

6813.8900 -- Other 20

68.14 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.

6814.1000 - Plates, sheets and strips of agglomerated or 20 reconstituted mica, whether or not on a support

6814.9000 - Other 20

68.15 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.

6815.1000 - Non electrical articles of graphite or other carbon 3

6815.2000 - Articles of peat 3

- Other articles:

6815.9100 -- Containing magnesite, dolomite or chromite 20

- - Other:

6815.9910 - - - Of onyx (marbles) 20

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(1) (2) (3) (4)

6815.9990 --- Other 20

Chapter 69

Notes.

1.

Ceramic products

This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2. This Chapter does not cover:

- a) Products of heading 28.44;
- b) Articles of heading 68.04;
- c) Articles of Chapter 71 (for example, imitation jewellery);
- d) Cermets of heading 81.13;
- e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- g) Artificial teeth (heading 90.21);
- h) Articles of Chapter 91 (for example, clocks and clock cases);
- (i) Articles of Chapter 94 (for example, furniture, lamps and _ lighting fittings, prefabricated buildings);
- k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

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(1) (2) (3) (4)

|- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS

6901.0000 Bricks, blocks, tiles and other ceramic goods of 20 siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.

69.02 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.

- Containing by weight, singly or together, more than 50

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% of the elements Mg, Ca or Cr, expressed as MgO,
CaO or Cr₂O₃:

6902.1010 --- Capable of resisting temperature upto 1600 °C 20

6902.1090 --- Other 3

- Containing by weight more than 50 % of alumina(Al₂O₃),
of silica (SiO₂) or of a mixture or compound of these
products:

6902.2010 - - - Capable of resisting temperature upto 1600 °C 20

6902.2090 --- Other 11

- Other:

6902.9010 - - - Capable of resisting temperature upto 1600 °C 20

6902.9090 --- Other 11

69.03 Other refractory ceramic goods (for example, retorts,
crucibles, muffles, nozzles, plugs, supports, cupels,
tubes, pipes, sheaths and rods), other than those of
siliceous fossil meals or of similar siliceous earths.

6903.1000 - Containing by weight more than 50 % of graphite or 11
other carbon or of a mixture of these products

- Containing by weight more than 50 % of alumina (Al₂O₃)
or of a mixture or compound of alumina and of silica
(SiO₂):

6903.2010 - - - Cold tundish lining sets, slide gate refractory sets & 20
nozzles

6903.2090 --- Other 11

- Other:

6903.9010 - - - Refractory products of a kind used in industrial 16
ovens, kilns and furnaces

6903.9020 --- Saggars and parts thereof 11

6903.9090 --- Other 20

IL- OTHER CERAMIC PRODUCTS

69.04 Ceramic building bricks, flooring blocks, support or
filler tiles and the like.

6904.1000 - Building bricks 20

6904.9000 - Other 20

69.05 Roofing tiles, chimney- pots, cowls, chimney liners,
architectural ornaments and other ceramic
constructional goods.

6905.1000 - Roofing tiles 20

6905.9000 - Other 20

6906.0000 Ceramic pipes, conduits, guttering and pipe fittings. 20

69.07 Ceramic flags and paving, hearth or wall tiles;
ceramic mosaic cubes and the like, whether or not on

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heading

(1) (2) (3) (4)

a backing; finishing ceramics.

- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :

- - Of a water absorption coefficient by weight not exceeding 0.5 %:

---Tiles :

6907.2111 ---- Polished 20

6907.2119 ---- Other 20

6907.2190 --- Other 20

- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %:

---Tiles :

6907.2211 ---- Polished 20

6907.2219 ---- Other 20

6907.2290 --- Other 20

- - Of a water absorption coefficient by weight exceeding 10 %:

---Tiles :

6907.2311 ---- Polished 20

6907.2319 ---- Other 20

6907.2390 --- Other 20

6907.3000 - Mosaic cubes and the like, other than those of 20 subheading 6907.40

6907.4000 - Finishing ceramics 20

[69.08]

69.09 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.

- Ceramic wares for laboratory, chemical or other technical uses:

6909.1100 - - Of porcelain or china 20

6909.1200 - - Articles having a hardness equivalent to 9 or more on 20
the Mohs scale

6909.1900 - - Other 20

6909.9000 - Other 20

69.10 Ceramic sinks, wash basins, wash basin pedestals,
baths, bidets, water closet pans, flushing cisterns,
urinals and similar sanitary fixtures.

- Of porcelain or china:

6910.1010 - - - Wash basin 20

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(4) (2) (3) (4)

6910.1020 --- Bath tubs ceramic 20

6910.1030 --- Bidets ceramic 20

6910.1040 --- Cisterns ceramic 20

6910.1050 --- Sink ceramic 20

6910.1060 --- Toilet ceramic 20

6910.1070 --- Urinals ceramic 20

6910.1080 --- Water loiset pans 20

6910.1090 --- Other 20

6910.9000 - Other 20

69.11 Tableware, kitchenware, other household articles and

toilet articles, of porcelain or china.

- Tableware and kitchenware:

6911.1010 --- Dinner sets 20

6911.1020 --- Dishes 20

6911.1030 --- Plates 20

6911.1040 --- Tea cups and saucers 20

6911.1090 --- Other 20

6911.9000 - Other 20

69.12 Ceramic tableware, kitchen- ware, other household

articles and toilet articles, other than of porcelain or

china.

6912.0010 --- Tableware and kitchenware 20

6912.0090 --- Other 20

69.13 Statuettes and other ornamental ceramic articles.

6913.1000 - Of porcelain or china 20

6913.9000 - Other 20

69.14 Other ceramic articles.

6914.1000 - Of porcelain or china 20

6914.9000 - Other 20

Chapter 70

Glass and glassware

Notes.

This Chapter does not cover:

Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

Articles of Chapter 71 (for example, imitation jewellery);

- c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05:

- a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- b) cutting to shape does not affect the classification of glass in sheets;
- c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression "glass wool" means:

- (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the

expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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Sub- suffix DESCRIPTION CD (%)

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(1) (2) (3) (4)

7001.0000 Cullet and other waste and scrap of glass; glass in 11
the mass.

70.02 Glass in balls (other than microspheres of heading
70.18), rods or tubes, unworked.

7002.1000 - Balls 20

7002.2000 - Rods 20

- Tubes:

7002.3100 - - Of fused quartz or other fused silica 20

7002.3200 -- Of other glass having a linear coefficient of expansion 20
not exceeding 5×10^{-6} per Kelvin within a temperature
range of 0°C to 300°C

- - Other:

7002.3910 - - - Neutral glass tubing of a kind used for the 20
manufacture of ampoules

7002.3920 - - - Glass tubing of a kind used for shell blowing, flare 3
and exhaust solely or principally used by fluorescent
tube, bulb and auto bulb industry

7002.3990 --- Other 20

70.03 Cast glass and rolled glass, in sheets or profiles,
whether or not having an absorbent, reflecting or
non- reflecting layer, but not otherwise worked.

- Non- wired sheets:

7003.1200 - - Coloured throughout the mass (body tinted), opacified, 20
flashed or having an absorbent, reflecting or non-
reflecting layer

7003.1900 - - Other 20

7003.2000 - Wired sheets 20

7003.3000 - Profiles 20

70.04 Drawn glass and blown glass, in sheets, whether or
not having an absorbent, reflecting or non- reflecting
layer, but not otherwise worked.

7004.2000 - Glass, coloured throughout the mass (body tinted), 20

opacified, flashed or having an absorbent, reflecting or non- reflecting layer

7004.9000 - Other glass 20

70.05 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.

7005.1000 - Non- wired glass, having an absorbent, reflecting or 20 non- reflecting layer
- Other non- wired glass:

7005.2100 - - Coloured throughout the mass (body tinted), opacified, 20

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(1) (2) (3) (4)

flushed or merely surface ground

7005.2900 - - Other 20

7005.3000 - Wired glass 20

70.06 Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.

7006.0010 --- Glass plates worked 20

7006.0020 --- Glass sheet worked 20

7006.0090 --- Other 20

70.07 Safety glass, consisting of toughened (tempered) or laminated glass.

- Toughened (tempered) safety glass:

- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:

--- For vehicles of chapter 87:

7007.1111 ---- (1) Rear and window glasses for vehicles of sub - 35 heading 8704.3190

(2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225

7007.1119 ---- Other 35

7007.1190 --- Other 20

7007.1900 - - Other 20

- Laminated safety glass:

- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:

- - - For vehicles of chapter 87:

7007.2111 - - - (i) Rear and window glasses for vehicles of sub - 35 heading 8704.3190;

(2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225

7007.2119 ---- Other 35

7007.2190 --- Other 20

7007.2900 - - Other 20

7008.0000 Multiple- walled insulating units of glass. 20

70.09 Glass mirrors, whether or not framed, including rear-view mirrors.

- Rear- view mirrors for vehicles:

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heading

(1) (2) (3) (4)

7009.1010 --- Rear view mirrors for motor cars of heading 87.03, 35 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11

7009.1090 --- Other 35
- Other:

7009.9100 - - Unframed 20

7009.9200 - - Framed 20

70.10 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.

7010.1000 - Ampoules 20

7010.2000 - Stoppers, lids and other closures 20

7010.9000 - Other 20

70.11 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode- ray tubes or the like.

7011.1000 - For electric lighting 16

7011.2000 - For cathode- ray tubes 11

7011.9000 - Other 20

[70.12]

70.13 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).

7013.1000 - Of glass-ceramics 20
- Stemware drinking glasses, other than of glass-ceramics :

7013.2200 -- _ Oflead crystal 20

7013.2800 -- Other 20
- Other drinking glasses, other than of glass ceramics:

7013.3300 -- _ Oflead crystal 20

7013.3700 -- Other 20

- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :

7013.4100 -- Oflead crystal 20

7013.4200 -- Of glass having a linear coefficient of expansion not 20 exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C

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heading

(1) (2) (3) (4)

7013.4900 -- Other 20

- Other glassware :

7013.9100 - - Of lead crystal 20

7013.9900 - - Other 20

70.14 Signalling glassware and optical elements of glass
(other than those of heading 70.15), not optically
worked.

7014.0010 --- Glass for head lamps for vehicles of heading 87.11 35

7014.0020 --- Other for motor cars and vehicles 35

7014.0090 --- Other 20

70.15 Clock or watch glasses and similar glasses, glasses
for non- corrective or corrective spectacles, curved,
bent, hollowed or the like, not optically worked;
hollow glass spheres and their segments, for the
manufacture of such glasses.

7015.1000 - Glasses for corrective spectacles 11

7015.9000 - Other 11

70.16 Paving blocks, slabs, bricks, squares, tiles and other
articles of pressed or moulded glass, whether or not
wired, of a kind used for building or construction
purposes; glass cubes and other glass smallwares,
whether or not on a backing, for mosaics or similar
decorative purposes; leaded lights and the like;
multicellular or foam glass in blocks, panels, plates,

Shells or similar forms.

7016.1000 - Glass cubes and other glass smallwares whether or not 20
ona backing, for mosaics or similar decorative purposes

7016.9000 - Other 20

70.17 Laboratory, hygienic or pharmaceutical glassware,
whether or not graduated or calibrated.

- Of fused quartz or other fused silica:

7017.1010 - - - Quartz reactor tubes and holders designed for 3

insertion into diffusion and oxidation furnaces for
production of semiconductor wafers

7017.1020 - - - Beakers 3

7017.1090 --- Other 3

7017.2000 - Of other glass having a linear coefficient of expansion 3
not exceeding 5×10^{-6} per Kelvin within a temperature
range of 0°C to 300°C

7017.9000 - Other 3

70.18 Glass beads, imitation pearls, imitation precious or
semi-precious stones and similar glass smallwares,
and articles thereof other than imitation jewellery;

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heading

(1) (2) (3) (4)

glass eyes other than prosthetic articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.

7018.1000 - Glass beads, imitation pearls, imitation precious or 16 semi- precious stones and similar glass smallwares

7018.2000 - Glass microspheres not exceeding 1mm in diameter 11
- Other:

7018.9010 --- Glass eyes 11

7018.9090 --- Other 20

70.19 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).

- Slivers, rovings, yarn and chopped strands:

7019.1100 - - Chopped strands, of a length of not more than 50 mm 11

7019.1200 - - Rovings 11

7019.1900 - - Other 11

- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:

7019.3100 -- Mats 3

7019.3200 - - Thin sheets (voiles) 20

7019.3900 - - Other 20

7019.4000 - Woven fabrics of rovings 20

- Other woven fabrics:

- - Of a width not exceeding 30cm:

7019.5110 --- Tyre cord fabric 3

7019.5190 --- Other 20

7019.5200 - - Of a width exceeding 30 cm, plain weave, weighing 20 less than 250 g/m², of filaments measuring per single yarn not more than 136 tex:

7019.5900 - - Other 20

- Other:

7019.9010 --- Insulating sleeves 11

7019.9020 --- Glass wool 11

7019.9090 --- Other 20

70.20 Other articles of glass.

7020.0010 - -- Articles used for industrial purposes 11

7020.0020 - - - For vacuum flasks 20

7020.0030 - - - For other vacuum vessels 20

7020.0090 --- Other 20

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

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

Notes.

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.(A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

c) Goods of Chapter 32 (for example, lustres);

d) Supported catalysts (heading 38.15);

e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(f) Articles of heading 43.03 or 43.04;

g) Goods of Section XI (textiles and textile articles);

h) Footwear, headgear or other articles of Chapter 64 or 65;

(i) Umbrellas, walking-sticks or other articles of Chapter 66;

k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or

powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods,

or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(I) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

Arms or parts thereof (Chapter 93);

Articles covered by Note 2 to Chapter 95;

Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

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(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

(A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy

of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than

2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys

of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

I- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES

71.01 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.

7101.1000 - Natural pearls 3

- Cultured pearls:

7101.2100 - - Unworked 3

7101.2200 - - Worked 3

71.02 Diamonds, whether or not worked, but not mounted or set.

7102.1000 - Unsorted 3

- Industrial:

7102.2100 - - Unworked or simply sawn, cleaved or bruted 3

7102.2900 - - Other 3

- Non- industrial:

7102.3100 - - Unworked or simply sawn, cleaved or bruted 3

7102.3900 - - Other 3

71,03 Precious stones (other than diamonds) and semi-

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi- precious stones, temporarily strung for convenience of transport.

7103.1000 - Unworked or simply sawn or roughly shaped 3

- Otherwise worked:

7103.9100 -- Rubies, sapphires and emeralds 3

7103.9900 - - Other 3

71.04 Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi- precious stones,temporarily strung for convenience of transport.

7104.1000 - Piezo- electric quartz 3

7104.2000 - Other, unworked or simply sawn or roughly shaped 3

7104.9000 - Other 3

71.05 Dust and powder of natural or synthetic precious or semi- precious stones.

7105.1000 - Of diamond 3

7105.9000 - Other 3

IL- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL

71.06 Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form.

7106.1000 - Powder 3

- Other:

- - Unwrought:

7106.9110 --- 50 kg and above Rs.120/Kg

7106.9190 --- Other 3

- - Semi-manufactured:

7106.9210 --- 50 kg and above Rs.120/Kg

7106.9290 --- Other 3

7107.0000 Base metals clad with silver, not further worked 3 than semi- manufactured.

71.08 Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.

- Non- monetary:

7108.1100 - - Powder 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- - Other unwrought forms:

7108.1210 --- 5Kg and above Rs.2500/Kg

7108.1290 --- Other 3

- - Other semi-manufactured forms:

7108.1310 --- 5Kg and above Rs.2500/Kg

7108.1390 --- Other 3

- Monetary:

7108.2010 --- 5Kg and above Rs.2500/Kg

7108.2090 --- Other 3

7109.0000 Base metals or silver, clad with gold, not further 3
worked than semi- manufactured.

71.10 Platinum, unwrought or in semi- manufactured
forms, or in powder form.

- Platinum:

7110.1100 - - Unwrought or in powder form 3

7110.1900 - - Other 3

- Palladium:

7110.2100 - - Unwrought or in powder form 3

7110.2900 - - Other 3

- Rhodium:

7110.3100 - - Unwrought or in powder form 3

7110.3900 - - Other 3

- Iridium, osmium and ruthenium:

7110.4100 - - Unwrought or in powder form 3

7110.4900 - - Other 3

7111.0000 Base metals, silver or gold, clad with platinum, not 3
further worked than semi- manufactured.

71.12 Waste and scrap of precious metal or of metal clad
with precious metal; other waste and scrap
containing precious metal or precious metal
compounds, of a kind used principally for the
recovery of precious metal.

7112.3000 - Ash containing precious metal or precious metal 3
compounds

- Other:

7112.9100 - - Of gold, including metal clad with gold but excluding 3
sweepings containing other precious metals

7112.9200 - - Of platinum, including metal clad with platinum but 3
excluding sweepings containing other precious metals

7112.9900 - - Other 3

HL. JEWELLERY, GOLDSMITHS' AND

SILVERSMITHS' WARES AND OTHER ARTICLES

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

71.13 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.

- Of precious metal whether or not plated or clad with precious metal:

7113.1100 - - Of silver, whether or not plated or clad with other 3 precious metal

- - Of other precious metal, whether or not plated or clad with precious metal:

7113.1910 --- Of gold 3

7113.1920 --- Medals and medollion of precious metals 3

7113.1990 --- Other 3

7113.2000 - Of base metal clad with precious metal 3

71.14 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.

- Of precious metal whether or not plated or clad with precious metal:

7114.1100 - - Of silver, whether or not plated or clad with other 3 precious metal

7114.1900 - - Of other precious metal, whether or not plated or 3 clad with precious metal

7114.2000 - Of base metal clad with precious metal 3

71.15 Other articles of precious metal or of metal clad with precious metal.

7115.1000 - Catalysts in the form of wire cloth or grill, of platinum 3

7115.9000 - Other 3

71.16 Articles of natural or cultured pearls, precious or semi- precious stones(natural, synthetic or reconstructed).

7116.1000 - Of natural or cultured pearls 3

7116.2000 - Of precious or semi- precious stones (natural, 3 synthetic or reconstructed)

71.17 Imitation jewellery.

- Of base metal, whether or not plated with precious metal:

7117.1100 - - Cuff-links and studs 1

7117.1900 - - Other 1

7117.9000 - Other 1

71.18 Coin.

7118.1000 - Coin (other than gold coin), not being legal tender 3

7118.9000 - Other 3

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:

a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
) — Ferro-cerium or other pyrophoric alloys (heading 36.06);

c) Headgear or parts thereof of heading 65.06 or 65.07;

d) Umbrella frames or other articles of heading 66.03;

) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft)

h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and

lighting fittings, illuminated signs, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites);

(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

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

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) Acermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap:

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Notes.

1.

Iron and steel

In this Chapter and, in the case of Notes (d), (e) and (f) throughout the

Nomenclature, the following expressions have the meanings hereby assigned to them:

(a)

(b)

(c)

(d)

(e)

Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

Spiegeleisen

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

Ferro-alloys

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

- more than 10% of chromium

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

Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

Stainless steel

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(f)

(g)

(h)

(ii)

(k)

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

Remelting scrap ingots of iron or steel

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

Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

(i)

(m)

(n)

(o)

(p)

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including flattened circles and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

- be twisted after rolling.

Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire Chapter 72 does not include products of heading 73.01 or 73.02.

Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

Hollow drill bars and rods

2.
the ferrous metal

3.

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

Ferrous metals clad with another ferrous metal are to be classified as products of | predominating by weight.

Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this

Chapter appropriate to similar hot-rolled products.

Sub-heading Notes.

1.
them:

(a)

In this Chapter the following expressions have the meanings hereby assigned to

Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements:aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead

- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

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(d)

2.

High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another a steel.

For the classification of ferro-alloys in the sub-headings of heading 72.02 following rule should be observed:

loy

he

A ferro-alloy is considered as binary and classified under the relevant subheading (if it

exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three all

elements exceed the minimum percentage.

loy

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

PCT CODE

Heading/ | Statistical

Subs suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

72.01 Pig iron and, spiegeleisen in pigs, blocks or other primary form.

7201.1000 - Non- alloy pig iron containing by weight 0.5 % or less of 3 phosphorus

7201.2000 - Non- alloy pig iron containing by weight more than 0.5 3 % of phosphorus:

7201.5000 - Alloy pig iron; spiegeleisen: 3

72.02 Ferro- alloys.
- Ferro- manganese:

7202.1100 - - Containing by weight more than 2 % of carbon 3

7202.1900 - - Other 3
- Ferro- silicon:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7202.2100 - - Containing by weight more than 55% of silicon 3

7202.2900 - - Other 3

7202.3000 - Ferro- silico- managanese 3

- Ferro- chromium:

7202.4100 - - Containing by weight more than 4 % of carbon 3

7202.4900 - - Other 3

7202.5000 - Ferro- silico- chromium 3

7202.6000 - Ferro- nickel 3

7202.7000 - Ferro- molybdenum 3

7202.8000 - Ferro- tungsten and ferro- silico- tungsten 3

- Other:

7202.9100 - - Ferro-titanium and ferro-silicon-titanium 3

7202.9200 - - Ferro-vanadium 3

7202.9300 - - Ferro-niobium 3

7202.9900 - - Other 3

72.03 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.

7203.1000 - Ferrous products obtained by direct reduction of iron 3 ore

7203.9000 - Other 3

72.04 Ferrous waste and scrap; remelting scrap ingots of iron or steel.

- Waste and scrap of cast iron:

7204.1010 --- Re-rollable 3

7204.1020 - - - Waste and scrap of auto parts 35

7204.1090 --- Other 3

- Waste and scrap of alloy steel:

7204.2100 - - Of stainless steel 3

7204.2900 - - Other 3

7204.3000 - Waste and scrap of tinned iron or steel 3

- Other waste and scrap:

7204.4100 -- Turnings, shavings, chips, milling waste, sawdust, filings, 3 trimmings and stampings, whether or not in bundles

- - Other:

7204.4910 --- Re-rollable 3

7204.4920 - - - Waste and scrap of auto parts 35

7204.4930 - - - Waste and scrap of auto parts in pressed bundle 3 condition

7204.4940 - - - Waste and scrap of compressors 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7204.4990 --- Other 3

7204.5000 - Remelting scrap ingots 3

72.05 Granules and powders, of pig iron, spiegeleisen, iron or steel.

7205.1000 - Granules 3

- Powders:

7205.2100 - - Of alloy steel 3

7205.2900 - - Other 3

IL- IRON AND NON- ALLOY STEEL

72.06 Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).

7206.1000 - Ingots 3

7206.9000 - Other 3

72.07 Semi- finished products of iron or non- alloy steel.

- Containing by weight less than 0.25 % of carbon:

- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:

7207.1110 --- Billets 11

7207.1190 --- Other 11

- - Other, of rectangular (other than square) cross-section:

7207.1210 --- Billets 11

7207.1290 --- Other 11

- - Other:

7207.1910 --- Ofa cross section 165 X 165 mm and above 11

7207.1920 --- Billets 11

7207.1990 --- Other 11

- Containing by weight 0.25 % or more of carbon:

7207.2010 --- Ofa cross section 165 mm x 165 mm and above 11

7207.2020 --- Billets 11

7207.2090 --- Other 11

72.08 Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated.

- In coils, not further worked than hot- rolled, with patterns in relief:

7208.1010 --- Of secondary quality 20

7208.1090 --- Other 11

- Other, in coils, not further worked than hot- rolled, pickled:

- - Of a thickness of 4.75 mm or more:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7208.2510 --- Of secondary quality 20

7208.2590 --- Other 11

- - Of a thickness of 3 mm or more but less than 4.75

mm:

7208.2610 --- Of secondary quality 20

7208.2690 --- Other 11

- - Of a thickness of less than 3 mm:

7208.2710 --- Of secondary quality 20

7208.2790 --- Other 11

- Other, in coils, not further worked than hot- rolled:

- - Of a thickness exceeding 10 mm:

7208.3610 --- Of secondary quality 20

7208.3690 --- Other 11

- - Of a thickness of 4.75 mm or more but not exceeding

10 mm:

7208.3710 --- Of secondary quality 20

7208.3790 --- Other 11

- - Of a thickness of 3 mm or more but less than

4.75 mm:

7208.3810 --- Of secondary quality 20

7208.3890 --- Other 11

- - Of a thickness of less than 3 mm:

7208.3910 --- Of secondary quality 20

7208.3990 --- Other 11

- Not in coils, not further worked than hot- rolled, with
patterns in relief:

7208.4010 - - - Of secondary quality 20

7208.4090 --- Other 11

- Other, not in coils, not further worked than hot- rolled:

- - Of a thickness exceeding 10 mm:

7208.5110 --- Of secondary quality 20

7208.5190 --- Other 11

- - Of a thickness of 4.75 mm or more but not exceeding

10 mm:

7208.5210 --- Of secondary quality 20

7208.5290 --- Other 11

- - Of a thickness of 3 mm or more but less than 4.75

mm:

7208.5310 - - - Of secondary quality 20

7208.5390 --- Other 11

- - Of a thickness of less than 3 mm:

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7208.5410 - - - Of secondary quality 20

7208.5490 --- Other 11

- Other:

7208.9010 - - - Of secondary quality 20

7208.9090 --- Other 11

72.09 Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold- reduced), not clad, plated or coated.

- In coils, not further worked than cold- rolled (cold- reduced):

- - Of a thickness of 3 mm or more:

7209.1510 --- Of secondary quality 20

7209.1590 --- Other 11

- - Of a thickness exceeding 1mm but less than 3 mm:

7209.1610 --- Of secondary quality 20

7209.1690 --- Other 11

- - Of a thickness of 0.5 mm or more but not exceeding 1mm:

7209.1710 --- Of secondary quality 20

7209.1790 --- Other 11

- - Of a thickness of less than 0.5 mm:

7209.1810 --- Of secondary quality 20

7209.1890 --- Other 11

- Not in coils, not further worked than cold- rolled (cold- reduced):

- - Of a thickness of 3 mm or more :

7209.2510 - - - Of secondary quality 20

7209.2590 --- Other 11

- - Of a thickness exceeding 1 mm but less than 3 mm:

7209.2610 - - - Of secondary quality 20

7209.2690 --- Other 11

- - Of a thickness of 0.5 mm or more but not exceeding 1mm:

7209.2710 --- Of secondary quality 20

7209.2790 --- Other 11

- - Of a thickness of less than 0.5 mm:

7209.2810 - - - Of secondary quality 20

7209.2890 --- Other 11

- Other:

7209.9010 - - - Of secondary quality 20

7209.9090 --- Other 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

72.10 Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad, plated or coated.

- Plated or coated with tin:

- - Of a thickness of 0.5 mm or more:

7210.1110 - - - Of secondary quality 20

7210.1190 --- Other 11

- - Of a thickness of less than 0.5 mm:

7210.1210 - - - Of secondary quality 20

7210.1290 --- Other 11

- Plated or coated with lead, including terne- plate:

7210.2010 --- Of secondary quality 20

7210.2090 --- Other 11

- Electrolytically plated or coated with zinc:

7210.3010 --- Of secondary quality 20

7210.3090 --- Other 11

- Otherwise plated or coated with zinc:

- - Corrugated:

7210.4110 --- Of secondary quality 20

7210.4190 --- Other 11

- - Other:

7210.4910 --- Of secondary quality 20

7210.4990 --- Other 11

- Plated or coated with chromium oxides or with chromium and chromium oxides:

7210.5010 - - - Of secondary quality 20

7210.5090 --- Other 11

- Plated or coated with aluminium:

- - Plated or coated with aluminium-zinc alloys:

7210.6110 --- Of secondary quality 20

7210.6190 --- Other 11

- - Other:

7210.6910 --- Of secondary quality 20

7210.6990 --- Other 11

- Painted, varnished or coated with plastics:

7210.7010 --- VCM or PCM coated sheets of a thickness(excluding 3 any coating) not exceeding 0.5 mm

7210.7020 --- Of secondary quality 20

7210.7090 --- Other 11

- Other:

7210.9010 --- Of secondary quality 20

7210.9090 --- Other 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

72.11 Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.

- Not further worked than hot- rolled:

- - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :

7211.1310 - - - Of secondary quality 20

7211.1390 --- Other 11

- - Other, of a thickness of 4.75 mm or more:

7211.1410 --- Of secondary quality 20

7211.1490 --- Other 11

- - Other:

7211.1910 - - - Cold rolled steel strips of thickness below 0.5 mm 3 and upto 100 mm wide

7211.1920 --- Of secondary quality 20

7211.1990 --- Other 11

- Not further worked than cold- rolled (cold- reduced):

- - Containing by weight less than 0.25 % of carbon:

7211.2310 --- Of secondary quality 20

7211.2390 --- Other 11

- - Other:

7211.2910 --- Of secondary quality 20

7211.2990 --- Other 11

- Other:

7211.9010 --- Of secondary quality 20

7211.9090 --- Other 11

72.12 Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated.

7212.1000 - Plated or coated with tin 20

- Electrolytically plated or coated with zinc:

7212.2010 --- Of secondary quality 20

7212.2090 --- Other 11

- Otherwise plated or coated with zinc:

7212.3010 --- Of secondary quality 20

7212.3090 --- Other 11

- Painted, varnished or coated with plastics:

7212.4010 --- Of secondary quality 20

7212.4090 --- Other 11

- Otherwise plated or coated:

7212.5010 --- Of secondary quality 20

7212.5090 --- Other 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Clad:

7212.6010 --- Of secondary quality 20

7212.6090 --- Other 11

72.13 Bars and rods, hot- rolled, in irregularly wound coils, of iron or non- alloy steel.

- Containing indentations, ribs, grooves or other deformations produced during the rolling process:

7213.1010 --- Of secondary quality 20

7213.1090 --- Other 11

- Other, of free- cutting steel:

7213.2010 --- Of secondary quality 20

7213.2090 --- Other 11

- Other:

- - Of circular cross-section measuring less than 14 mm in diameter:

7213.9110 --- Of secondary quality 20

7213.9190 --- Other 11

- - Other:

7213.9910 --- Of secondary quality 20

7213.9990 --- Other 11

72.14 Other bars and rods of iron or non- alloy steel, not further worked than forged, hot- rolled, hot- drawn or hot- extruded, but including those twisted after rolling.

- Forged:

7214.1010 --- Of secondary quality 20

7214.1090 --- Other 11

- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:

7214.2010 --- Of secondary quality 20

7214.2090 --- Other 11

- Other, of free- cutting steel:

7214.3010 --- Of secondary quality 20

7214.3090 --- Other 11

- Other:

- - Of rectangular (other than square) cross-section:

7214.9110 --- Of secondary quality 20

7214.9190 --- Other 11

- - Other:

7214.9910 --- Of secondary quality 20

7214.9990 --- Other 11

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

72.15 Other bars and rods of iron or non- alloy steel.

- Of free- cutting steel, not further worked than cold-
formed or cold- finished:

7215.1010 --- Of secondary quality 20

7215.1090 --- Other 11

- Other, not further worked than cold- formed or cold-
finished:

7215.5010 --- Of secondary quality 20

7215.5090 --- Other 11

- Other:

7215.9010 --- Of secondary quality 20

7215.9090 --- Other 11

72.16 Angles, shapes and sections of iron or non- alloy
steel.

7216.1000 - U, | or H sections, not further worked than hot- rolled, 20
hot- drawn or extruded, of a height of less than 80 mm

- Lor T sections, not further worked than hot- rolled, hot-
drawn or extruded, of a height of less than 80 mm:

7216.2100 --L sections 20

7216.2200 --T sections 20

- U, | or H sections, not further worked than hot- rolled,
hot- drawn or extruded of a height of 80 mm or more:

-- U sections:

7216.3110 --- Ofa height exceeding 150 mm 11

7216.3190 --- Other 20

-- | sections:

7216.3210 --- Ofa height exceeding 200 mm 11

7216.3290 --- Other 20

-- H sections:

7216.3310 --- Of a height exceeding 250 mm 11

7216.3390 --- Other 20

- Lor T sections, not further worked than hot- rolled, hot-
drawn or extruded, of a height of 80 mm or more:

7216.4010 --- Ofa height exceeding 150 mm 11

7216.4090 --- Other 20

7216.5000 - Other angles, shapes and sections, not further worked 20
than hot- rolled, hot- drawn or extruded

- Angles, shapes and sections, not further worked than
cold- formed or cold- finished:

7216.6100 - - Obtained from flat-rolled products 20

7216.6900 - - Other 20

- Other:

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7216.9100 - - Cold-formed or cold-finished from flat-rolled products 20

7216.9900 - - Other 20

72.17 Wire of iron or non- alloy steel.

7217.1000 - Not plated or coated, whether or not polished 20

7217.2000 - Plated or coated with zinc 20

- Plated or coated with other base metals:

7217.3010 - - - Of a kind used in manufacture of pneumatic 11
tyres(bead wire)

7217.3020 - - - Steel cord wire of specification swg-20 to 34 11

7217.3090 --- Other 20

7217.9000 - Other 20

II- STAINLESS STEEL

72.18 Stainless steel in ingots or other primary forms;
semi- finished products of stainless steel.

7218.1000 - Ingots and other primary forms 3

- Other:

7218.9100 - - Of rectangular (other than square) cross-section 3

7218.9900 - - Other 3

72.19 Flat- rolled products of stainless steel, of a width of
600 mm or more.

- Not further worked than hot- rolled, in coils:

7219.1100 - - Of a thickness exceeding 10 mm 3

7219.1200 - - Of a thickness of 4.75 mm or more but not exceeding 3
10 mm

7219.1300 - - Of a thickness of 3 mm or more but less than 4.75 mm 3

7219.1400 - - Of a thickness of less than 3 mm 3

- Not further worked than hot- rolled, not in coils:

7219.2100 - - Of a thickness exceeding 10 mm 3

7219.2200 - - Of a thickness of 4.75 mm or more but not exceeding 3

10 mm

-- Of a thickness of 3 mm or more but less than 4.75 mm:

7219.2310 - - - Of a width up to 700 mm, thickness up to 4mm 3 of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7219.2390 --- Other 3

-- Of a thickness of less than 3 mm:

7219.2410 - - - Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7219.2490 --- Other 3

- Not further worked than cold- rolled (cold- reduced):

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7219.3100 - - Of a thickness of 4.75 mm or more 3
- - Of a thickness of 3 mm or more but less than 4.75
mm:

7219.3210 - - - Of a width up to 700 mm, thickness up to 4mm 3
of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420
& 430

7219.3290 --- Other 3
- - Of a thickness exceeding 1 mm but less than 3 mm:

7219.3310 - - - Of a width up to 700 mm, of Series 200, 301, 303, 3
304, 304L, 316, 316L, 410, 420 & 430

7219.3390 --- Other 3
- - Of a thickness of 0.5 mm or more but not exceeding
1mm:

7219.3410 - - - Of a width up to 700 mm, of Series 200, 301, 303, 3
304, 304L, 316, 316L, 410, 420 & 430

7219.3490 --- Other 3
- - Of a thickness of less than 0.5 mm:

7219.3510 - - - Of a width up to 700 mm, thickness up to 4mm 3
of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420
& 430

7219.3590 --- Other 3
- Other:

7219.9010 - - - Sheets in circular shape of all sizes 3

7219.9090 --- Other 3

72.20 Flat- rolled products of stainless steel, of a width of
less than 600 mm.
- Not further worked than hot- rolled:

7220.1100 - - Of a thickness of 4.75 mm or more 3
- - Of a thickness of less than 4.75 mm:

7220.1210 - - - Of a thickness up to 4mm of Series 200, 301, 303, 3
304, 304L, 316, 316L, 410, 420 & 430

7220.1290 --- Other 3
- Not further worked than cold- rolled (cold- reduced):

7220.2010 - -- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7220.2090 --- Other 3

- Other:

7220.9010 - -- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430

7220.9090 --- Other 3

72.21 Bars and rods, hot- rolled, in irregularly wound coils, of stainless steel.

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Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7221.0010 --- Of a width 50mm or more, but not exceeding 200mm 3
of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420
& 430

7221.0090 --- Other 3

72.22 Other bars and rods of stainless steel; angles,
shapes and sections of stainless steel.

- Bars and rods, not further worked than hot- rolled, hot-
drawn or extruded:

7222.1100 - - Of circular cross-section 3

7222.1900 - - Other 3

7222.2000 - Bars and rods, not further worked than cold- formed or 3
cold- finished

7222.3000 - Other bars and rods 3

7222.4000 - Angles, shapes and sections 3

7223.0000 Wire of stainless steel. 11

IV... OTHER ALLOY STEEL; HOLLOW DRILL BARS
AND RODS, OF ALLOY OR NON- ALLOY STEEL

72.24 Other alloy steel in ingots or other primary forms;
semi- finished products of other alloy steel.

7224.1000 - Ingots and other primary forms 11

7224.9000 - Other 11

72.25 Flat- rolled products of other alloy steel, of a width of
600 mm or more.

- Of silicon- electrical steel:

7225.1100 - - Grain-oriented 11

7225.1900 - - Other 11

7225.3000 - Other, not further worked than hot- rolled, in coils 11

7225.4000 - Other, not further worked than hot- rolled, not in coils 11

7225.5000 - Other, not further worked than cold- rolled (cold- 11
reduced)

- Other:

7225.9100 - - Electrolytically plated or coated with zinc 11

7225.9200 - - Otherwise plated or coated with zinc 11

7225.9900 - - Other 11

72.26 Flat- rolled products of other alloy steel, of a width of
less than 600 mm.

- Of silicon- electrical steel:

7226.1100 - - Grain-oriented 11

7226.1900 - - Other 11

7226.2000 - Of high speed steel 11

- Other:

7226.9100 - - Not further worked than hot-rolled 11

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Heading/ | Statistical

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heading

(1) (2) (3) (4)

7226.9200 - - Not further worked than cold-rolled (cold-reduced) 11

7226.9900 - - Other 11

72.27 Bars and rods, hot- rolled, in irregularly wound coils,
of other alloy steel.

7227.1000 - Of high speed steel 11

7227.2000 - Of silico-manganese steel 11

7227.9000 - Other 11

72.28 Other bars and rods of other alloy steel; angles,
shapes and sections, of other alloy steel; hollow drill
bars and rods, of alloy or non- alloy steel.

7228.1000 - Bars and rods, of high speed steel 11

- Bars and rods, of silico- manganese steel:

7228.2010 --- Spring steel(SUP - 9 and equivalent) 20

7228.2090 --- Other 11

- Other bars and rods, not further worked than hot- rolled,
hot- drawn or extruded:

7228.3010 - - - Case Hardening Steel (conforming to AISI-8620, 20
20MnCr5, SCM series and equivalent

7228.3090 --- Other 11

7228.4000 - Other bars rods, not further worked than forged 11

7228.5000 - Other bars and rods, not further worked than cold- 11
formed or cold- finished

7228.6000 - Other bars and rods 11

7228.7000 - Angles, shapes and sections 11

7228.8000 - Hollow drill bars and rods 11

72.29 Wire of other alloy steel.

7229.2000 - Of silico- manganese steel 20

7229.9000 - Other 20

Chapter 73

Articles of iron or steel

Notes.

1.

2.

In this Chapter the expression "cast iron" applies to products obtained by casting
in which iron predominates by weight over each of the other elements and which do not comply
with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

In this Chapter the word "wire" means hot or cold-formed products of any cross-
sectional shape, of which no cross- sectional dimension exceeds 16mm.

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Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

73.01 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.

7301.1000 - Sheet piling 11

7301.2000 - Angles, shapes and sections 20

73.02 Railway or tramway track construction material of iron or steel, the following: rails, check- rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.

7302.1000 - Rails 16

7302.3000 - Switch blades, crossing frogs, point rods and other crossing pieces 20

7302.4000 - Fish- plates and sole plates 20

7302.9000 - Other 20

7303.0000 Tubes, pipes and hollow profiles, of cast iron. 20

73.04 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.

- Line pipe of a kind used for oil or gas pipelines:

7304.1100 -- _ Ofstainless steel 16

7304.1900 -- Other 16

- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :

7304.2200 -- Drill pipe of stainless steel 16

7304.2300 -- Other drill pipe 16

7304.2400 -- Other, of stainless stee 16

7304.2900 -- Other 20

- Other, of circular cross-section, of iron or non-alloy steel :

7304.3100 - - Cold-drawn or cold-rolled (cold-reduced) 16

7304.3900 - - Other 16

- Other, of circular cross- section, of stainless steel:

7304.4100 - - Cold-drawn or cold-rolled (cold-reduced) 3

7304.4900 - - Other 3

- Other, of circular cross- section, of other alloy steel:

7304.5100 - - Cold-drawn or cold-rolled (cold-reduced) 16

7304.5900 - - Other 16

7304.9000 - Other 20

73.05 Other tubes and pipes (for example, welded, riveted

or similarly closed), having circular cross- sections, the external diameter of which exceeds 406.4 mm, of

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

iron or steel.

- Line pipe of a kind used for oil or gas pipelines:

7305.1100 - - Longitudinally submerged arc welded 11

7305.1200 - - Other, longitudinally welded 11

7305.1900 - - Other 11

7305.2000 - Casing of a kind used in drilling for oil or gas 11

- Other, welded:

7305.3100 -- Longitudinally welded 11

7305.3900 - - Other 11

7305.9000 - Other 11

73.06 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.

- Line pipe of a kind used for oil or gas pipelines:

7306.1100 -- Welded, of stainless steel 16

7306.1900 -- Other 16

- Casing and tubing of a kind used in drilling for oil or gas

7306.2100 -- Welded, of stainless steel 16

7306.2900 -- Other 16

- Other, welded, of circular cross- section, of iron or non-alloy steel:

7306.3010 --- Copper coated mild steel tubes upto 8.5 mm dia 3

7306.3090 --- Other 16

7306.4000 - Other, welded, of circular cross- section, of stainless 16 steel

7306.5000 - Other, welded, of circular cross- section, of other alloy 16 steel

- Other, welded, of non- circular cross- section :

7306.6100 -- Of square or rectangular cross-section 16

7306.6900 -- Of other non-circular cross-section 16

7306.9000 - Other. 16

73.07 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.

- Cast fittings:

- - Of non-malleable cast iron:

7307.1110 --- In conformance to NACE certification as per MR-175 3

7307.1190 --- Other 20

- - Other:

7307.1910 --- In conformance to NACE certification as per MR-175 3

7307.1920 --- Semi finished malleable iron pipe fittings 11

7307.1990 --- Other 20

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Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other, of stainless steel:

7307.2100 - - Flanges 3

7307.2200 - - Threaded elbows, bends and sleeves 3

7307.2300 - - Butt welding fittings 3

7307.2900 - - Other 3

- Other:

- - Flanges:

7307.9110 --- Flanges for air intake pipes for agricultural tractors 35

(upto 60 kW) of sub-headings 8701.9220 and 8701.9320

7307.9120 --- Other for motor cars and vehicles 35

7307.9190 --- Other 20

7307.9200 - - Threaded elbows, bends and sleeves 20

7307.9300 - - Butt welding fittings 11

7307.9900 - - Other 20

73.08 Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, lock- gates, towers, lattice masts, roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.

7308.1000 - Bridges and bridge sections 20

7308.2000 - Towers and lattice masts 20

7308.3000 - Doors, windows and their frames and thresholds for 20 doors

7308.4000 - Equipment for scaffolding, shuttering, propping or 20 pitpropping

- Other:

7308.9010 - -- Pillars, Columns, Plates, Rods, angles and Sections 20 prepared for use in structures.

7308.9020 --- Gangways, girders, hangars, masts, hoists 20

7308.9090 --- Other 20

7309.0000 Reservoirs, tanks, vats and similar containers for any 20 material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 |, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.

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heading

(1) (2) (3) (4)

73.10 Tanks, casks, drums, cans, boxes and _ similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 |, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.

7310.1000 - Of a capacity of 50 | or more 20

- Of a capacity of less than 50 |:

7310.2100 -- Cans which are to be closed by soldering or crimping 20

7310.2900 - - Other 20

73.11 Containers for compressed or liquefied gas, of iron or steel.

7311.0010 ---For CNG 3

7311.0020 --- For LPG 3

7311.0030 - - - For cryogenic 3

7311.0040 - - - For aerosol products 11

7311.0090 --- Other 20

73.12 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.

- Stranded wire, ropes and cables:

7312.1010 ---Wire 20

7312.1020 --- Rope 20

7312.1090 --- Other 20

- Other:

7312.9010 - - - Steel cord (2+2x0.28 mm brass plated steel cord, 3 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres

7312.9090 --- Other 20

7313.0000 Barbed wire of iron or steel; twisted hoop or single 20 flat wire, barbed or not, and loosely twisted double

wire, of a kind used for fencing, of iron or steel.

73.14 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.

- Woven cloth:

7314.1200 -- Endless bands for machinery, of stainless steel 3

7314.1400 - - Other woven cloth, of stainless steel 3

- - Other:

7314.1910 - - - Steel cord fabric of kind used in manufacture of 3
tyres

7314.1920 --- Other endless bands for machinery 3

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Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7314.1990 --- Other 20

7314.2000 - Grill, netting and fencing, welded at the inter- section, of 20 wire with a maximum cross- sectional dimension of 3 mm

or more and having a mesh size of 100 cm? or more

- Other grill, netting and fencing, welded at the inter section:

7314.3100 - - Plated or coated with zinc 20

7314.3900 - - Other 20

- Other cloth, grill, netting and fencing:

7314.4100 - - Plated or coated with zinc 20

7314.4200 - - Coated with plastics 20

7314.4900 - - Other 20

7314.5000 - Expanded metal 20

73.15 Chain and parts thereof, of iron or steel.

- Articulated link chain and parts thereof:

-- Roller chain:

7315.1110 -- - For vehicles of chapter 87 35

7315.1120 --- Chain for bicycles of heading 87.12 35

7315.1190 --- Other 20

7315.1200 - - Other chain 20

- - Parts:

7315.1910 --- Adjuster for chain for vehicles of heading 87.11 35

7315.1920 --- Other for motor cars and vehicles 35

7315.1990 --- Other 20

7315.2000 - Skid chain 20

- Other chain:

7315.8100 - - Stud-link 20

7315.8200 - - Other, welded link 20

7315.8900 - - Other 20

7315.9000 - Other parts 20

7316.0000 Anchors, grapnels and parts thereof, of iron or steel. 20

73.17 Nails, tacks, drawing pins, corrugated nails, staples

(other than those of heading 83.05) and similar

articles, of iron or steel, whether or not with heads of

other material, but excluding such articles with

heads of copper.

7317.0010 --- Nails 20

7317.0020 --- Tacks 20

7317.0030 -- - Drawing pins 20

7317.0090 --- Other 20

73.18 Screws, bolts, nuts, coach screws, screw hooks,

rivets, cotters, cotter- pins, washers (including

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Sub. suffix DESCRIPTION CD (%)

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(1) (2) (3) (4)

spring washers) and similar articles, of iron or steel.

- Threaded articles:

7318.1100 - - Coach screws 20

7318.1200 - - Other wood screws 20

7318.1300 - - Screw hooks and screw rings 20

7318.1400 - - Self-tapping screws 20

- - Other screws and bolts, whether or not with their nuts

or washers:

7318.1510 --- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 3

193 B7)

7318.1520 --- U Bolts for leaf springs for vehicles of chapter 87 35

7318.1590 --- Other 20

- - Nuts:

7318.1610 --- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 3

193 B7)

7318.1620 - - -Wheel nuts for vehicles of chapter 87 35

7318.1690 --- Other 20

7318.1900 - - Other 20

- Non- threaded articles:

- - Spring washers and other lock washers:

7318.2110 --- High tensile (DIN Grade 8.8. ASTM A325 or ASTM 3

A 193 B7)

7318.2190 --- Other 20

- - Other washers:

7318.2210 --- Thrust washers for vehicles of chapter 87 35

7318.2220 - - - Washer kick starter knuckle for vehicle of heading 35

87.11

7318.2290 --- Other 20

7318.2300 - - Rivets 20

7318.2400 - - Cotters and cotter-pins 20

7318.2900 - - Other 20

73.19 Sewing needles, knitting needles, bodkins, crochet

hooks, embroidery stiletos and similar articles, for

use in the hand, of iron or steel; safety pins and

other pins of iron or steel, not elsewhere specified or

included.

7319.4000 - Safety pins and other pins 20

- Other:

7319.9010 --- Sewing, darning or embroidery needles 11

7319.9090 --- Other 20

73.20 Springs and leaves for springs, of iron or steel.

- Leaf- springs and leaves therefor:

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PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

7320.1010

--- For motor cars of heading 87.03 and vehicles of
sub-headings 8703.2113, 8703.2193, 8703.2195,
8703.2240, 8704.2190, 8704.3130 and 8704.3190

35

7320.1020

--- For vehicles of heading 87.02 and sub-headings
8701.2020, 8701.2040, 8701.2090, 8704.2219, 8704.2299
and 8704.2390

35

7320.1030

-- - Following components for vehicle of heading 87.11:-
For front shocks:

Spring front fork

Spring rebound front fork

Ring oil seal stopper

Pipe comp front fork

For rear shocks:

Spring rear cushion

Seat spring rear cushion

Spring rebound rear cushion

) For engine:

Spring kick starter double coil

Spring kick starter ratchet

Spring shift drum stopper

Spring clutch

Spring clutch damper

) Other:

Spring oil through

Spring side cover lock

Seat valve spring outer

BRSSGRSRSSSSSESSRSS

35

7320.1090

--- Other

35

7320.2000

- Helical springs

20

- Other:

7320.9010

- - - Of a kind solely and principally used in manufacture
of video cassettes

20

7320.9020

- - - Control spring for hydraulic lift for agricultural
tractors of sub - headings 8701.9220 and 8701.9320

35

7320.9090

--- Other

20

73.21

Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.

- Cooking appliances and plate warmers:

- - For gas fuel or for both gas and other fuels:

7321.1110

--- Cooking ranges

20

7321.1190

--- Other

20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7321.1200 - - For liquid fuel 20

7321.1900 -- Other, including appliances for solid fuel 20

- Other appliances:

7321.8100 - - For gas fuel or for both gas and other fuels 20

7321.8200 - - For liquid fuel 20

7321.8900 -- Other, including appliances for solid fuel 20

7321.9000 - Parts 20

73.22 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel.

- Radiators and parts thereof:

7322.1100 - - Of cast iron 20

7322.1900 - - Other 20

- Other

7322.9010 --- Air heaters and hot air distributors 20

7322.9090 --- Other 20

73.23 Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.

7323.1000 - Iron or steel wool; pot scourers and scouring or 20
polishing pads, gloves and the like

- Other:

7323.9100 - - Of cast iron, not enamelled 20

7323.9200 - - Of cast iron, enamelled 20

7323.9300 - - Of stainless steel 20

7323.9400 - - Of iron (other than cast iron) or steel, enamelled 20

7323.9900 - - Other 20

73,24 Sanitary ware and parts thereof, of iron or steel.

- Sinks and wash basins, of stainless steel:

7324.1010 --- Sinks 20

7324.1020 - - Wash basins 20

- Baths:

7324.2100 - - Of cast iron, whether or not enamelled 20

7324.2900 -- Other 20

7324.9000 - Other, including parts 20

73,25 Other cast articles of iron or steel.

7325.1000 - Of non- malleable cast iron 20

- Other:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7325.9100 - - Grinding balls and similar articles for mills 20

7325.9900 - - Other 20

73.26 Other articles of iron or steel.

- Forged or stamped, but not further worked:

7326.1100 - - Grinding balls and similar articles for mills 20

- - Other:

7326.1910 - - - Forgings of crank shaft 11

7326.1920 --- Forgings of surgical & dental instruments 3

7326.1930 --- Steel forgings exceeding 150kg 3

7326.1990 --- Other 20

7326.2000 - Articles of iron or steel wire 20

- Other:

7326.9010 --- X-ray film hangers 20

7326.9020 - - - Tool box for agricultural tractors of sub - headings 35

8701.9220 and 8701.9320

7326.9030 - - - Shoe lasts 3

7326.9040 --- Steel balls not exceeding 1mm diameter 3

7326.9050 - - - Clips, brackets, stays and other steel fittings for 20
electrical wiring

7326.9060 - - - Clamps, hose clips, hangers other than electrical 20
wiring

7326.9070 - - - Cosmetics or powder boxes and cases, cigarette 20
cases and tobacco boxes, waste paper baskets

7326.9090 --- Other 20

Chapter 74

Copper and articles thereof

Note.

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

(a)

Refined copper

Metal containing at least 99.85 % by weight of copper; or

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

TABLE — Other elements

Element

Limiting content% by weight

Ag

Silver 0.25

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As Arsenic 0.5
 Cd Cadmium 1.3
 Cr Chromium 1.4
 Mg Magnesium 08
 Pb Lead 15
 Ss Sulphur 0.7
 Sn Tin 08
 Te Tellurium 08
 Zn Zinc 1
 Zr Zirconium 0.3

Other elements*, each 0.3

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

Copper alloys

Metallic substances other than unrefined copper in which copper predominates by

weight over each of the other elements, provided that:

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

Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

Bars and rods

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

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(e)

Profiles

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

Wire

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

Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have

corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may

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be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note.

1.

In this Chapter the following expressions have the meanings hereby assigned to

them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

PCT CODE

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7401.0000 Copper mattes; cement copper (precipitated 3 copper).

7402.0000 Unrefined copper; copper anodes for electrolytic 3 refining.

74.03 Refined copper and copper alloys, unwrought.

- Refined copper:

7403.1100 - - Cathodes and sections of cathodes 3

7403.1200 - - Wire-bars 3

7403.1300 - - Billets 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7403.1900 - - Other 3

- Copper alloys:

7403.2100 - - Copper-zinc base alloys (brass) 3

7403.2200 - - Copper-tin base alloys (bronze) 3

7403.2900 - - Other copper alloys (other than master alloys of 3

heading 74.05)

74.04 Copper waste and scrap.

7404.0010 --- Brass scrap 3

7404.0090 --- Other 3

7405.0000 Master alloys of copper. 3

74.06 Copper powders and flakes.

7406.1000 - Powders of non- lameller structure 3

7406.2000 - Powders of lameller structure; flakes 3

74.07 Copper bars, rods and profiles.

- Of refined copper:

7407.1010 --- Bars 3

7407.1020 --- Rods 3

7407.1030 - - - Twisted copper bars 3

7407.1040 - - - Busbars of electrolytic grade of 99.9 % purity 3

7407.1090 --- Other 11

- Of copper alloys:

7407.2100 - - Of copper-zinc base alloys (brass) 3

7407.2900 - - Other 3

74.08 Copper wire.

- Of refined copper:

7408.1100 - - Of which the maximum cross-sectional dimension 11
exceeds 6 mm

7408.1900 - - Other 11

- Of copper alloys:

7408.2100 - - Of copper-zinc base alloys (brass) 16

7408.2200 - - Of copper-nickel base alloys (cupro-nickel) or copper- 3
nickel-zinc base alloys (nickel silver)

7408.2900 - - Other 11

74.09 Copper plates, sheets and strip, of a thickness

exceeding 0.15 mm.

- Of refined copper:

7409.1100 -- Incoils 11

7409.1900 - - Other 20

- Of copper- zinc base alloys (brass):

7409.2100 -- Incoils 3

7409.2900 - - Other 16

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Of copper- tin base alloys (bronze):

7409.3100 -- Incoils 11

7409.3900 - - Other 11

7409.4000 - Of copper- nickel base alloys (cupro- nickel) or copper- 11
nickel- zinc base alloys (nickel silver)

7409.9000 - Of other copper alloys 11

74.10 Copper foil (whether or not printed or backed with
paper, paperboard, plastics or similar backing
materials), of

a thickness (excluding any backing) not exceeding
0.15 mm.

- Not backed:

7410.1100 - - Of refined copper 3

7410.1200 - - Of copper alloys 3

- Backed:

7410.2100 - - Of refined copper 3

7410.2200 - - Of copper alloys 3

74.11 Copper tubes and pipes.

- Of refined copper:

7411.1010 - - - Capillary tube of diameter upto 2.25 mm 3

7411.1020 --- Internally grooved tubes 3

7411.1090 --- Other 16

- Of copper alloys:

7411.2100 - - Of copper-zinc base alloys(brass) 3

7411.2200 - - Of copper-nickel base alloys (cupro-nickel) or copper- 3
nickel-zinc base alloys (nickel silver)

7411.2900 - - Other 3

74.12 Copper tube or pipe fittings (for example, couplings,
elbows, sleeves).

7412.1000 - Of refined copper 16

7412.2000 - Of copper alloys 16

7413.0000 Stranded wire, cables, plaited bands and the like, of 20
copper, not electrically insulated.

[74.14]

74.15 Nails, tacks, drawing pins, staples (other than those
of heading 83.05) and similar articles, of copper or of
iron or steel with heads of copper; screws, bolts,
nuts, screw hooks, rivets, cotters, cotter- pins,
washers (including spring washers) and similar
articles, of copper.

7415.1000 - Nails and tacks, drawing pins, staples and similar 20
articles

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other articles, not threaded:

7415.2100 - - Washers (including spring washers) 20

7415.2900 - - Other 20

- Other threaded articles:

7415.3300 - - Screws; bolts and nuts 20

7415.3900 - - Other 20

[74.16]

[74.17]

74.18 Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.

7418.1000 - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like

7418.2000 - Sanitary ware and parts thereof 20

74.19 Other articles of copper.

7419.1000 - Chain and parts thereof 20

- Other:

7419.9100 - - Cast, moulded, stamped or forged, but not further worked

- - Other:

7419.9910 --- Copper springs 16

7419.9990 --- Other 20

Chapter 75

Nickel and articles thereof

Note.

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

Bars and rods

R

oS

led, extruded, drawn or forged products, not in coils, which have a uniform solid

cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of

(e)

such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Profiles

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

Wire

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

Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Tubes and pipes

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

Sub-heading Notes.

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

(a) Nickel, not alloyed

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

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

specified in the following table:

TABLE - Other elements

Element Limiting content % by weight.

Fe Iron 0.5

ie) 04

Oxygen 03

Other elements, each

(b) Nickel alloys:

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

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

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE DESCRIPTION | CD (%) |

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

75.01 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.

7501.1000 - Nickel mattes 3

7501.2000 - Nickel oxide sinters and other intermediate products of 3 nickel metallurgy

75.02 Unwrought nickel.

7502.1000 - Nickel, not alloyed 3

7502.2000 - Nickel alloys 3

7503.0000 Nickel waste and scrap. 3

7504.0000 Nickel powders and flakes. 3

75.05 Nickel bars, rods, profiles and wire.

- Bars, rods and profiles:

7505.1100 - - Of nickel, not alloyed 3

7505.1200 - - Of nickel alloys 3

- Wire:

7505.2100 - - Of nickel, not alloyed 3

7505.2200 - - Of nickel alloys 3

75.06 Nickel plates, sheets, strip and foil.

7506.1000 - Of nickel, not alloyed 3

7506.2000 - Of nickel alloys 3

75.07 Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).

- Tubes and pipes:

7507.1100 - - Of nickel, not alloyed 16

7507.1200 - - Of nickel alloys 16

7507.2000 - Tube or pipe fittings 16

75.08 Other articles of nickel.

7508.1000 - Cloth, grill and netting, of nickel wire 16

- Other:

7508.9010 --- Nickel rotary printing screen 11

7508.9090 --- Other 16

Chapter 76

Aluminium and articles thereof

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Note.

them:

In this Chapter the following expressions have the meanings hereby assigned to

Bars and rods

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

Profiles

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

Wire

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

Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Sub-heading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements

Limiting content % by weight.

Element

Fe + Si(Iron plus silicon)

Other elements¹ , each 0.102)

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

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

(b) Aluminium alloys

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

(i) _ the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) _ the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of

subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

76.01 Unwrought aluminium.

7601.1000 - Aluminium, not alloyed 3

7601.2000 - Aluminium alloys 3

76.02 Aluminium waste or scrap.

7602.0010 --- Of auto parts 30

7602.0090 --- Other 3

76.03 Aluminium powders and flakes.

7603.1000 - Powders of non- lamellar structure 3

7603.2000 - Powders of lamellar structure; flakes 3

76.04 Aluminium bars, rods and profiles.

- Of aluminium, not alloyed:

7604.1010 - - - Bars and rods 11

7604.1090 -- - Profiles 20

- Of aluminium alloys:

7604.2100 - - Hollow profiles 20

- - Other:

7604.2910 - - - Bars and rods 11

7604.2920 - -- With cladding for noclock brazing 3

7604.2990 - - - Profiles 20

76.05 Aluminium wire.

- Of aluminium, not alloyed:

7605.1100 - - Of which the maximum cross- sectional dimension 11

exceeds 7 mm

7605.1900 - - Other 20

- Of aluminium alloys:

7605.2100 - - Of which the maximum cross- sectional dimension 11
exceeds 7 mm

7605.2900 - - Other 16

76.06 Aluminium plates, sheets and strip, of a thickness
exceeding 0.2 mm.

- Rectangular (including square):

7606.1100 - - Of aluminium, not alloyed 11

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Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7606.1200 - - Of aluminium alloys 11

- Other:

- - Of aluminium, not alloyed:

7606.9110 --- Aluminum sheet, anodized/polyurethane coated 3

7606.9190 --- Other 11

- - Of aluminium alloys:

7606.9210 - -- Aluminium sheet, anodized/polyurethane coated 3

7606.9290 --- Other 16

76.07 Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding

0.2 mm.

- Not backed:

7607.1100 - - Rolled but not further worked 20

- - Other:

7607.1910 - - - Adhesive tape 3

7607.1920 --- Printed aluminium foil 16

7607.1990 --- Other: 20

7607.2000 - Backed 20

76.08 Aluminium tubes and pipes.

7608.1000 - Of aluminium, not alloyed 11

7608.2000 - Of aluminium alloys 11

7609.0000 Aluminium tube or pipe fittings (for example, 20 couplings, elbows, sleeves).

76.10 Aluminium — structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.

7610.1000 - Doors, windows and their frames and thresholds for 20 doors

7610.9000 - Other 20

7611.0000 Aluminium reservoirs tanks, vats and_ similar 20 containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 |, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.

76.12 Aluminium casks, drums, cans, boxes and similar

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PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 |, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.

7612.1000 - Collapsible tubular containers 20

- Other:

7612.9010 - - - Round cans in diameter exceeding 45 mm 20

7612.9020 - - - Oval cans of all sizes 20

7612.9030 --- Of a capacity upto 400 ml and bearing brand name 20
and / or logo

7612.9090 --- Other 20

76.13 Aluminium containers for compressed or liquefied gas.

7613.0010 - - - Aerosol cans with valves and covers 11

7613.0090 --- Other 20

76.14 Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.

7614.1000 - With steel core 20

7614.9000 - Other 20

76.15 Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.

7615.1000 - Table, kitchen or other household articles and parts 20
thereof; pot scourers and scouring or polishing pads,
gloves and the like

7615.2000 - Sanitary ware and parts thereof 20

76.16 Other articles of aluminium.

7616.1000 - Nails, tacks, staples (other than those of heading 20
83.05), screws, bolts, nuts, screw hooks, rivets, cotters,
cotter- pins, washers and similar articles
- Other:

7616.9100 - - Cloth, grill, netting and fencing, of aluminium wire 20
- - Other:

7616.9910 -- - Castings and forgings 11

7616.9920 - - - Aluminium slugs 20

7616.9930 -- - Pencil ferrules 11

7616.9990 --- Other 20

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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(e)

Subheading Note.

1.

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Tubes and pipes

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

in this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element Limiting content % by weight.

Ag Silver 0.02

AS Arsenic 0.005

Bi Bismuth 0.05

Ca Calcium 0.002

Cd Cadmium 0.002

Cu Copper 0.08

Fe Iron 0.002

Ss Sulphur 0.002

Sb Antimony 0.005

Sn Tin 0.005

Zn Zinc 0.002

Other (for example Te), each 0.001

PCT CODE

DESCRIPTION | CD (%)

Heading/ | Statistical

Sub- suffix

heading

(1) (2) (3) (4)

78.01 Unwrought lead.

7801.1000 - Refined lead 3

- Other:

7801.9100 - - Containing by weight antimony as the principal other 3
element

7801.9900 - - Other 3

7802.0000 Lead waste and scrap. 3

[78.03]

78.04 Lead plates, sheets, strip and foil; lead powders and
flakes.

- Plates, sheets, strip and foil:

7804.1100 - - Sheets, strip and foil of a thickness (excluding any 16
backing) not exceeding 0.2 mm

7804.1900 - - Other 16

7804.2000 - Powders and flakes 16

[78.05]

78.06 Other articles of lead.

7806.0010 --- Wire 11

7806.0020 - - - Lead tubes, pipes and tube or pipe fittings (for 20
example, couplings, elbows, sleeves).

7806.0090 --- Other 20

Chapter 79

Zinc and articles thereof

Note.

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

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid
cross-section along their whole length in the shape of circles, ovals, rectangles

(include in squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-

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scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Profiles

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

Wire

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

Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one

enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which

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have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may

be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading Note

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

79.01 Unwrought zinc.

- Zinc, not alloyed:

7901.1100 - - Containing by weight 99.99 % or more of zinc 3

7901.1200 - - Containing by weight less than 99.99 % of zinc 3

7901.2000 - Zinc alloys 3

7902.0000 Zinc waste and scrap. 3

79.03 Zinc dust, powders and flakes.

7903.1000 - Zinc dust 3

7903.9000 - Other 11

79.04 Zinc bars, rods, profiles and wire.

7904.0010 --- Wire 11

7904.0090 --- Other 11

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

7905.0000 Zinc plates, sheets, strip and foil. 11

[79.06]

79.07 Other articles of zinc.

7907.0010 --- Zinc slugs for dry battery cell containers 3

7907.0020 --- Anodes 3

7907.0090 --- Other 16

Chapter 80

Tin and articles thereof

Note.

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

Bars and rods

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

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Profiles

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

Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

(e) Tubes and pipes

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

Sub-heading Note.

1. in this Chapter the following expressions have the meanings hereby assigned to

them:

(a) Tin, not alloyed

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

table:

TABLE - Other elements

Element Limiting content % by weight

Bi__ Bismuth 0.1

Cu Copper 0.4

(b) Tin alloys

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

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

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

80.01 Unwrought tin.

8001.1000 - Tin, not alloyed 3

8001.2000 - Tin alloys 3

8002.0000 Tin waste and scrap. 3

8003.0000 Tin bars, rods, profiles and wire 3

[80.04]

[80.05]

[80.06]

80.07 Other articles of tin.

8007.0010 ---Tin plates, sheets and strip, of a thickness exceeding 11 0.2 mm.

8007.0020 --- Tin foil (whether or not printed or backed with paper, 11 paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.

8007.0030 - - - Tin tubes, pipes and tube or pipe fittings (for 16 example, couplings, elbows, sleeves).

8007.0090 --- Other 20

Chapter 81

Other base metals; cermets; articles thereof

Sub-heading Note.

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

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

81.01 Tungsten (wolfram) and articles thereof, including waste and scrap.

8101.1000 - Powders 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other:

8101.9400 - - Unwrought tungsten, including bars and rods obtained 3
simply by sintering

8101.9600 -- Wire 3

8101.9700 - - Waste and scrap 3

- - Other:

8101.9910 - - - Bars and rods, other than those obtained simply by 3
sintering, profiles, plates, sheets, strip and foil

8101.9990 --- Other 3

81.02 Molybdenum and articles thereof, including waste
and scrap.

8102.1000 - Powders 3

- Other:

8102.9400 - - Unwrought molybdenum, including bars and rods 3
obtained simply by sintering

8102.9500 - - Bars and rods, other than those obtained simply by 3
sintering, profiles, plates, sheets, strip and foil

8102.9600 -- Wire 3

8102.9700 - - Waste and scrap 3

8102.9900 - - Other 3

81.03 Tantalum and articles thereof, including waste and
scrap.

8103.2000 - Unwrought tantalum, including bars and rods obtained 3
simply by sintering; powders

8103.3000 - Waste and scrap 3

8103.9000 - Other 3

81.04 Magnesium and articles thereof, including waste and
scrap.

- Unwrought magnesium:

8104.1100 - - Containing at least 99.8 % by weight of magnesium 3

8104.1900 - - Other 3

8104.2000 - Waste and scrap 3

8104.3000 - Raspings, turnings and granules, graded according to 3 size; powders

8104.9000 - Other 3

81.05 Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.

8105.2000 - Cobalt mattes and other intermediate products of cobalt 3 metallurgy; unwrought cobalt; powders

8105.3000 - Waste and scrap 3

8105.9000 - Other 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8106.0000 Bismuth and articles thereof, including waste and 3
scrap.

81.07 Cadmium and articles thereof, including waste and
scrap.

8107.2000 - Unwrought cadmium; powders 3

8107.3000 - Waste and scrap 3

8107.9000 - Other 3

81.08 Titanium and articles thereof, including waste and
scrap.

8108.2000 - Unwrought titanium; powders 3

8108.3000 - Waste and scrap 3

8108.9000 - Other 3

81.09 Zirconium and articles thereof, including waste and
scrap.

8109.2000 - Unwrought zirconium; powders 3

8109.3000 - Waste and scrap 3

8109.9000 - Other 3

81.10 Antimony and articles thereof, including waste and
scrap.

8110.1000 - Unwrought antimony; powders 3

8110.2000 - Waste and scrap 3

8110.9000 - Other 3

8111.0000 Manganese and articles thereof, including waste and 3
scrap.

81.12 Beryllium, chromium, germanium, vanadium, gallium,
hafnium, indium, niobium (columbium), rhenium and
thallium, and articles of these metals, including
waste and scrap.

- Beryllium:

8112.1200 -- Unwrought; powders 3

8112.1300 - - Waste and scrap 3

8112.1900 - - Other 3

- Chromium:

8112.2100 - - Unwrought; powders 3

8112.2200 - - Waste and scrap 3

8112.2900 - - Other 3

- Thallium:

8112.5100 - - Unwrought; powders 3

8112.5200 - - Waste and scrap 3

8112.5900 - - Other 3

- Other:

8112.9200 - - Unwrought; waste and scrap; powders 3

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8112.9900 - - Other 3

8113.0000 Cermets and articles thereof, including waste and 3
scrap.

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal;

Notes.

parts thereof of base metal

Apart from blow lamps, portable forges, grinding wheels with frameworks,

manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a
blade, working edge, working surface or other working part of:

a) Base metal;

b) Metal carbides or cermets;

c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a
support of base metal, metal carbide or cermet; or

d) Abrasive materials on a support of base metal, provided that the articles have

cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity
and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the
articles of which they are parts, except parts separately specified as such and tool-holders for hand
tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all
cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to
be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal
number of articles of heading 82.15 are to be classified in heading 82.15.

PCT CODE

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

82.01 Hand tools, the following: spades, shovels, mattocks,
picks, hoes, forks and rakes; axes, bill hooks and

PCT CODE

Heading/ | Statistical 9

Sub: suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.

8201.1000 - Spades and shovels 16

8201.3000 - Mattocks, picks, hoes and rakes 16

8201.4000 - Axes, bill hooks and similar hewing tools 16

8201.5000 - Secateurs and similar one- handed pruners and shears 16
(including poultry shears)

8201.6000 - Hedge shears, two- handed pruning shears and similar 16
two- handed shears

8201.9000 - Other hand tools of a kind used in agriculture, 16
horticulture or forestry

82.02 Hand saws; blades for saws of all kinds (including
slitting, slotting or toothless saw blades).

8202.1000 - Hand saws 11

8202.2000 - Band saw blades 3

- Circular saw blades (including slitting or slotting saw
blades):

8202.3100 - - With working part of steel 3

8202.3900 - - Other, including parts 3

8202.4000 - Chain saw blades 11

- Other saw blades:

8202.9100 - - Straight saw blades, for working metal 11

- - Other:

8202.9910 --- Ginsaw blades 11

8202.9990 --- Other 11

82.03 Files, rasps, pliers (including cutting pliers), pincers,
tweezers, metal cutting shears, pipe- cutters, bolt
croppers, perforating punches and similar hand
tools.

8203.1000 - Files, rasps and similar tools 11

8203.2000 - Pliers (including cutting pliers), pincers, tweezers and 11
similar tools

8203.3000 - Metal cutting shears and similar tools 11

8203.4000 - Pipe- cutters, bolt croppers, perforating punches and 11
similar tools

82.04 Hand- operated spanners and wrenches (including
torque meter wrenches but not including tap
wrenches); interchangeable spanner sockets, with or

Heading/ | Statistical 9

Sub: suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

without handles.

- Hand- operated spanners and wrenches:

8204.1100 - - Non-adjustable 3

8204.1200 - - Adjustable 3

8204.2000 - Interchangeable spanner sockets, with or without 3
handles

82.05 Hand tools (including glaziers' diamonds), not
elsewhere specified or included; blow lamps; vices,
clamps and the like, other than accessories for and
parts of, machine- tools or water-jet cutting
machines; anvils; portable forges; hand- or pedal-
operated grinding wheels with frameworks.

8205.1000 - Drilling, threading or tapping tools 3

8205.2000 - Hammers and sledge hammers 11

8205.3000 - Planes, chisels, guages and similar cutting tools for 11
working wood

8205.4000 - Screwdrivers 11

- Other hand tools (including glaziers' diamonds):

8205.5100 - - Household tools 11

8205.5900 - - Other 11

8205.6000 - Blow lamps 11

8205.7000 - Vices, clamps and the like 11

8205.9000 - Other, including sets of articles of two or more 11

subheadings of this heading

82.06 Tools of two or more of the headings 82.02 to 82.05,
put up in sets for retail sale.

8206.0010 --- For motor cars of heading 87.03 and vehicles of sub- 35
headings 8703.2113, 8703.2115, 8703.2193, 8703.2195,
8703.2240, 8703.2323, 8703.3223, — 8703.3225,
8704.2190, 8704.3130, 8704.3150 and 8704.3190

8206.0020 --- For vehicles of heading 87.02 and sub-headings 35

8701.2020, 8701.2040, 8701.2090 8701.9220, 8701.9320,

8704.2219, 8704.2299 and 8704.2390

8206.0030 --- Other for motor cars and vehicles 35

8206.0090 --- Other 11

82.07 Interchangeable tools for hand tools, whether or not
power- operated, or for machine- tools (for example,
for pressing, stamping, punching, tapping, threading,
drilling, boring, broaching, milling, turning or screw
driving), including dies for drawing or extruding
metal, and rock drilling or earth boring tools.

PCT CODE

Heading/ | Statistical 9

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Rock drilling or earth boring tools:

8207.1300 - - With working part of cermets 3

8207.1900 - - Other, including parts 3

8207.2000 - Dies for drawing or extruding metal 3

8207.3000 - Tools for pressing, stamping or punching 3

8207.4000 - Tools for trapping or threading 3

- Tools for drilling, other than for rock drilling:

8207.5010 --- Drills other than parallel or straight shank twist drills 3

8207.5090 --- Other 3

8207.6000 - Tools for boring or broaching 3

8207.7000 - Tools for milling 3

8207.8000 - Tools for turning 3

8207.9000 - Other interchangeable tools 3

82.08 Knives and cutting blades, for machines or for mechanical appliances.

8208.1000 - For metal working 3

8208.2000 - For wood working 3

8208.3000 - For kitchen appliances or for machines used by the food 11 industry

8208.4000 - For agricultural, horticultural or forestry machines 3

- Other:

8208.9010 --- Knives and cutting blades for paper and paper board 3

8208.9020 --- Die steel 20

8208.9090 --- Other 20

8209.0000 Plates, sticks, tips and the like for tools, unmounted, 3 of cermets.

8210.0000 Hand- operated mechanical appliances, weighing 10 11 kg or less, used in the preparation, conditioning or

serving of food or drink.

82.11 Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.

8211.1000 - Sets of assorted articles 20

- Other:

8211.9100 -- Table knives having fixed blades 20

8211.9200 - - Other knives having fixed blades 20

8211.9300 -- Knives having other than fixed blades 20

8211.9400 -- Blades 20

8211.9500 - - Handles of base metal 20

PCT CODE

Heading/ | Statistical 9

Sub: suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

82.12 Razors and razor blades (including razor blade blanks in strips).

8212.1000 - Razors 20

8212.2000 - Safety razor blades, including razor blade blanks in 20 strips

8212.9000 - Other parts 20

8213.0000 Scissors, tailors' shears and similar shears, and 20 blades therefor.

82.14 Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).

8214.1000 - Paper knives, letter openers, erasing knives, pencil 20 sharpeners and blades therefor

8214.2000 - Manicure or pedicure sets and instruments (including 20 nail files)

8214.9000 - Other 20

82.15 Spoons, forks, ladles, skimmers, cake- servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tableware.

8215.1000 - Sets of assorted articles containing at least one article 20 plated with precious metal

8215.2000 - Other sets of assorted articles 20

- Other:

8215.9100 - - Plated with precious metal 20

- - Other:

8215.9910 - - - Spoons 20

8215.9920 --- Forks 20

8215.9990 --- Other 20

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30mm.

PCT CODE

Heading/ | Statistical 9)

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

83.01 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.

8301.1000 - Padlocks 3

- Locks of a kind used for motor vehicles:

8301.2010 --- Door locks for vehicles of sub - heading 8704.3190; 35

Locks, meant for vehicles of heading 87.11

8301.2090 --- Other 35

8301.3000 - Locks of a kind used for furniture 20

8301.4000 - Other locks 20

8301.5000 - Clasps and frames with clasps, incorporating locks 20

8301.6000 - Parts 20

8301.7000 - Keys presented separately 20

83.02 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat- racks, hat- pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.

- Hinges:

8302.1010 --- (1) Of a kind used in vehicles for doors, luggage 35 compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113,

8703.2195, 8703.2240, 8704.3130 (except die casting type, sliding door hinges and quarter window hinges)

(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.2323, 8703.3223

(3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190

(4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190

8302.1020 - -- Of kind used in doors of vehicles of heading 35 8704.2299

8302.1030 --- Other for motor cars and vehicles 35

8302.1090 --- Other 20

[PART I

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

8302.2000

- Castors

(4)

1

- Other mountings, fittings and similar articles suitable for motor vehicles:

8302.3010

---(1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190

35

(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 (except foamed type), 8703.2323, 8703.3223, 8704.2190 and 8704.3190

(3) Strikers for latches for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190

(4) Window opening mechanism, rack and pinion type for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190

(5) Tail board fittings for vehicles of heading 87.11

8302.3020

- - - Window opening mechanism, rack and pinion type for vehicles of sub-heading 8704.2219

35

8302.3090

--- Other

35

- Other mountings, fittings and similar articles:

8302.4100

- - Suitable for buildings

20

8302.4200

- - Other, suitable for furniture

20

8302.4900

- - Other

20

8302.5000

- Hat- racks, hat- pegs, brackets and similar fixtures

20

8302.6000

- Automatic door closers

8303.0000

Armoured or reinforced safes, strong- boxes and doors and safe deposit lockers for strong- rooms,

cash or deed boxes and the like, of base metal.

20

8304.0000

Filing cabinets, card- index cabinets, paper trays, paper rests, pen trays, office- stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.

20

83.05

Fittings for loose- leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8305.1000 - Fittings for loose- leaf binders or files 20

8305.2000 - Staples in strips 20

8305.9000 - Other, including parts 20

83.06 Bells, gongs and the like, non- electric, of base

metal; statuettes and other ornaments, of base metal;

photograph, picture or similar frames, of base metal;

mirrors of base metal.

8306.1000 - Bells, gongs and the like 20

- Statuettes and other ornaments:

8306.2100 - - Plated with precious metal 20

8306.2900 - - Other 20

8306.3000 - Photograph, picture or similar frames; mirrors 20

83.07 Flexible tubing of base metal, with or without fittings.

8307.1000 - Of iron or steel 20

8307.9000 - Of other base metal 20

83.08 Clasps, frames with clasps, buckles, buckle- clasps,

hooks, eyes, eyelets and the like, of base metal, of a

kind used for clothing or clothing accessories,

footwear, jewellery, wrist-watches, books, awnings,

leather goods, travel goods or saddlery or for other

made up articles; tubular or bifurcated rivets, of base

metal; beads and spangles, of base metal.

- Hooks, eyes and eyelets:

8308.1010 - - - Hooks 11

8308.1020 --- Eyes and eyelets 3

8308.2000 - Tubular or bifurcated rivets 20

- Other, including parts:

8308.9010 --- Clasps 20

8308.9020 --- Buckle 20

8308.9030 --- Frames of hand bags and purses 20

8308.9090 --- Other 20

83.09 Stoppers, caps and lids (including crown corks,

screw caps and pouring stoppers), capsules for

bottles, threaded bungs, bung covers, seals and

other packing accessories, of base metal.

8309.1000 - Crown corks 20

- Other:

8309.9010 --- Aluminium lids for cans of carbonated soft drinks 11

8309.9090 ---Other 20

83.10 Sign- plates, name- plates, address- plates and

similar plates, numbers, letters and other symbols, of

base metal, excluding those of heading 94.05.

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8310.0010 - - - Number plate assembly and parts thereof for 35
agricultural tractors of sub - headings 8701.9220 and
8701.9320

8310.0020 - - - Number plates assembly and parts thereof for 35
vehicles of heading 87.11

8310.0030 - - - Number plates assembly and parts thereof for other 35
motor cars and vehicles

8310.0090 --- Other 20

83.11 Wire, rods, tubes, plates, electrodes and similar
products, of base metal or of metal carbides, coated
or cored with flux material, of a kind used for
soldering, brazing, welding or deposition of metal or
of metal carbides; wire and rods, of agglomerated
base metal powder, used for metal spraying.

8311.1000 - Coated electrodes of base metal, for electric arc- 20
welding

8311.2000 - Cored wired of base metal, for electric arc- welding 16

8311.3000 - Coated rods and cored wire, of base metal, for 11
soldering, brazing or welding by flame

8311.9000 - Other 11

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;

Notes.

Section XVI

PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,
AND PARTS AND ACCESSORIES OF SUCH ARTICLES

This Section does not cover:

Transmission or conveyor belts or belting, of plastics of Chapter 39, or of
vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or
mechanical or electrical appliances or for other technical uses, of vulcanised
rubber other than hard rubber (heading 40.16);

Articles of leather or of composition leather (heading 42.05) or of furskin (heading
43.03), of a kind used in machinery or mechanical appliances or for other technical

uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) — Drill pipe (heading 73.04);

(ij) _ Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43 or 45 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter

85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a)

Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

1. This Chapter does not cover:

- a) Millstones, grindstones or other articles of Chapter 68;
- b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- e) Vacuum cleaners of heading 85.08;

(f) Electro- mechanical domestic appliances of heading 85. 09; digital cameras of heading 85.25;

(g) Radiators for the articles of Section XVII; or

(h) | Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

a) Germination plant, incubators or brooders (heading 84.36);

b) Grain dampening machines (heading 84.37);

c) Diffusing apparatus for sugar juice extraction (heading 84.38);

d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

e) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

(a) | Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

(a) _ Ink-jet printing machines (heading 84.43); or

(b) | Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station),
or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;
(ii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

(i) Printers, copying machines, facsimile machines, whether or not combined;
(ii) Apparatus for the transmission or reception of voice, images or other data,

including apparatus for communication in a wired or wireless network (such as a local or wide area network);

- (ii) | Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 9 (a) and 9(b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes(LED).

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) _ the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Sub-heading Notes.

1. For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2 For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

84.01 Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.

8401.1000 - Nuclear reactors 3

8401.2000 - Machinery and apparatus for isotopic separation, and 3 parts thereof

8401.3000 - Fuel elements (cartridges) non- irradiated 3

8401.4000 - Parts of nuclear reactors 3

84.02 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.

- Steam or other vapour generating boilers:
- - Watertube boilers with a steam production exceeding 45 t per hour:

8402.1110 - - - With a steam production exceeding 45 t but not more 20

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

than 350 t per hour and 80 kg per cm² pressure

8402.1120 - - - Waste heat boilers (WHB's) 20

8402.1130 - - - Heat recovery steam generators (HRSG's) 20

8402.1190 --- Other 3

8402.1200 - - Watertube boilers with a steam production not 20
exceeding 45 t per hour

- - Other vapour generating boilers, including hybrid
boilers:

8402.1910 - - - Firetube boilers 20

8402.1920 - - - Waste heat boilers (WHB's) 20

8402.1930 - - - Heat recovery steam generators (HRSG's) 20

8402.1990 --- Other 11

8402.2000 - Super- heated water boilers 20

- Parts:

8402.9010 - - - For machines of heading 8402.1190 3

8402.9020 - - - For machines of heading 8402.1990 11

8402.9090 --- Other 20

84.03 Central heating boilers other than those of heading
84.02.

8403.1000 - Boilers 20

8403.9000 - Parts 11

84.04 Auxiliary plant for use with boilers of heading 84.02 or
84.03 (for example, economisers, super- heaters, soot
removers, gas recoverers); condensers for steam or
other vapour power units.

8404.1000 - Auxiliary plants for use with boilers of heading 84.02 or 11
84.03

8404.2000 - Condensers for steam or other vapour power units 20
- Parts:

8404.9010 - - - For machines of heading 8404.1000 3

8404.9090 --- Other 16

84.05 Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.

8405.1000 - Producer gas or water gas generators, with or without 3 their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers

8405.9000 - Parts 3

84.06 Steam turbines and other vapour turbines.

8406.1000 - Turbines for marine propulsion 3
- Other turbines:

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8406.8100 - - Of an output exceeding 40 MW 3

8406.8200 - - Of an output not exceeding 40 MW 3

8406.9000 - Parts 3

84.07 Spark- ignition reciprocating or rotary internal
combustion piston engines.

8407.1000 - Aircraft engines 3

- Marine propulsion engines:

8407.2100 - - Outboard motors 3

8407.2900 - - Other 3

- Reciprocating piston engines of a kind used for the
propulsion of vehicles of chapter 87:

- - Of a cylinder capacity not exceeding 50 cc:

8407.3110 --- For vehicles of heading 87.11 35

8407.3190 --- Other 35

- - Of a cylinder capacity exceeding 50 cc but not
exceeding 250 cc:

8407.3210 --- For vehicles of heading 87.11 35

8407.3290 --- Other 35

- - Of a cylinder capacity exceeding 250 cc but not
exceeding 1,000 cc:

8407.3310 --- For vehicles of sub-headings 8703.2113, 8703.2195, 35
8703.2240, 8704.3130 and 8704.3190

8407.3390 --- Other 35

8407.3400 - - Of a cylinder capacity exceeding 1,000 cc 35

- Other engines:

8407.9010 - - - Gas engines 3

8407.9020 ---Of a kind used for the propulsion of vehicles of chapter 35
87

8407.9090 --- Other 20

84.08 Compression- ignition internal combustion piston
engines (diesel or semi- diesel engines).

8408.1000 - Marine propulsion engines 3

- Engines of a kind used for the propulsion of vehicles of chapter 87:

8408.2010 --- For agricultural tractors of sub - headings 8701.9220 35 and 8701.9320

8408.2090 --- Other 35

8408.9000 - Other engines 20

84.09 Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.

8409.1000 - For aircraft engines 3

- Other:

1101

PCT CODE

Heading | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

-- suitable for use solely or principally with spark-ignition
internal combustion piston engines:

8409.9110 - - - Following components for engines as well as of 35
vehicles of heading 87.11;

- (1) Cylinders
- (2) Cylinder Blocks
- (3) Cylinder Liners
- (4) Crank case and crank case covers
- (5) Cylinder head covers
- (6) Piston
- (7) Sprocket Cam
- (8) Cylinder head upto 70 cc

8409.9120 - - - Following parts of engines for vehicles of Chapter 87: 35

- (1) Intake manifold for automotive engines as well as of
motor cars of heading 87.03 (not exceeding 800cc) and
vehicles of sub-headings 8703.2113, 8703.2195,
8703.2240, 8704.3130 and 8704.3190
- (2) Cover cylinder head for automotive engines as well as
of motor cars of heading 87.03 (not exceeding 800cc) and
vehicles of sub-heading 8703.2113, 8703.2195,
8703.2240, 8704.3130 and 8704.3190
- (3) Oil pan, for automotive engines as well as for motor
cars of heading 87.03 (not exceeding 1200cc) and vehicles
of sub-heading 8703.2113, 8703.2195, 8703.2240,
8704.3130 and 8704.3190
- (4) Timing belt cover (Steel Sheet / Plastic) for automotive
engines as well as of motor cars of heading 87.03 and
vehicles of sub-headings 8703.2113, 8703.2193,
8703.2195, 8703.2240, 8704.3130 and 8704.3190
- (5) Exhaust manifold (Iron Casting Type) for automotive
engines as well as of motor cars of heading 87.03 and
vehicles of sub-heading 8703.2113, 8703.2195,
8703.2240, 8704.3130 and 8704.3190
- (6) Oil strainer for automotive engines as well as of motor
cars of heading 87.03 (not exceeding 1200cc) and vehicles
of sub-headings 8703.2113, 8703.2193, 8703.2195,
8703.2240, 8704.3130 and 8704.3190
- (7) Cover exhaust manifold for engines as well as of motor
cars of heading 87.03 (not exceeding 800cc) and vehicles
of sub-headings 8703.2113, 8703.2193, 8703.2195,
8703.2240, 8704.3130 and 8704.3190
- (8) Pipe water outlet / inlet for engines as well as of motor
cars of heading 87.03 (not exceeding 1200cc)

8409.9130 - - Following components for vehicles of Chapter 87 35

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

(1) Rings and pistons

(2) Cylinder Heads

(3) Inlet or exhaust valves

8409.9140 - - - Other parts of engines for vehicles of Chapter 87 35

8409.9150 - - - Parts for marine engines 3

- - - Other:

8409.9191 ----CNG kits for vehicles of Chapter 87 35

8409.9192 - - - -Parts for gas engine of heading 8407.9010 3

8409.9199 ----Other 35

- - Other:

8409.9910 - - - Following parts of engines for vehicles of chapter 87; 35

(1) Rings & Pistons

(2) Cylinders

(3) Cylinder Blocks

(4) Cylinder Heads

(5) Cylinder Liners

8409.9920 - - - Following other parts of engines for vehicles of 35

Chapter 87:

(1) Inlet or exhaust valves for agricultural tractors of sub -
headings 8701.9220 and 8701.9320

(2) Exhaust manifold, inlet manifold, blanking plate/ cover,
scoop / lube oil reservoir, oil pan / sump with base, bracket
rocker shaft, with or without support, tappet cover, timing
case, Hub for idler gear and timing cover for agricultural
tractors of sub - headings 8701.9220 and 8701.9320
(excluding 4x4 tractors)

(3) Connecting rod cap, tappets / push rods and rocker
arm for agricultural tractors (upto 60 kW) of sub - headings
8701.9220 and 8701.9320

(4) Piston assembly and parts thereof and connecting rod
for agricultural tractors (upto 41 kW)of sub - headings
8701.9220 and 8701.9320

(5) Rear end housing for agricultural tractors (upto 41kW)
of sub - headings 8701.9220 and 8701.9320

8409.9930 - - - Other for engine of motor cars and vehicles 35

8409.9940 - - - Parts for marine engines 3

- - - Other:

8409.9991 ----CNG kits for vehicles of Chapter 87 35

8409.9999 ----Other 11

84.10 Hydraulic turbines, water wheels, and regulators
therefor.

- Hydraulic turbines and water wheels:

8410.1100 - - Of a power not exceeding 1,000 kW 11

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8410.1200 - - Of a power exceeding 1,000 kW but not exceeding 3
10,000 kW

8410.1300 - - Of a power exceeding 10,000 kW 3
- Parts, including regulators:

8410.9010 - - - For machines of heading 8410.1100 11

8410.9090 --- Other 3

84.11 Turbo- jets, turbo- propellers and other gas turbines.
- Turbo- jets:

8411.1100 - - Of a thrust not exceeding 25 kN 3

8411.1200 - - Of a thrust exceeding 25 kN 3
- Turbo- propellers:

8411.2100 - - Of a power not exceeding 1,100 kW 3

8411.2200 - - Of a power exceeding 1,100 kW 3
- Other gas turbines:

8411.8100 - - Of a power not exceeding 5,000 kW 3

8411.8200 - - Of a power exceeding 5,000 kW 3
- Parts:

8411.9100 - - Of turbo-jets or turbo-propellers 3

8411.9900 - - Other 3

84.12 Other engines and motors.

8412.1000 - Reaction engines other than turbo- jets 3
- Hydraulic power engines and motors:

8412.2100 - - Linear acting (cylinders) 3

8412.2900 - - Other 3
- Pneumatic power engines and motors:

8412.3100 - - Linear acting (cylinders) 3

8412.3900 - - Other 3
- Other:

8412.8010 - - - Wind engines (wind mills) 3

8412.8090 --- Other 11

- Parts:

8412.9010 --- For machines of heading 8412.3900 and 8412.8010 3

8412.9020 - - - For machines of heading 8412.1000, 8412.2100, 3
8412.2900 & 8412.3100

8412.9030 - - - Of wind wheels 3

8412.9040 - - - Of wind engines 3

8412.9050 --- Of hot air engines 3

8412.9060 - - - Of compressed air engines 3

8412.9090 --- Other 11

84.13 Pumps for liquids, whether or not fitted with a
measuring device; liquid elevators.

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- Pumps fitted or designed to be fitted with a measuring
device:

8413.1100 - - Pumps for dispensing fuel or lubricants, of the type used 11
in filling-stations or in garages

- - Other:

8413.1910 - - - Pumps for dispensing chemicals, fitted with sensor 3

8413.1990 --- Other 20

8413.2000 - Hand pumps, other than those of subheading 8413.11 or 16
8413.19

- Fuel, lubricating or cooling medium pumps for internal
combustion piston engines:

8413.3010 - - - Diesel fuel injection pumps for vehicles of Chapter 87 35

8413.3020 - - - Following parts for Vehicles of sub - headings 35

8701.9220 and 8701.9320:

(1) Oil pump assembly (2) Water pump for internal
combustion piston engines

8413.3030 - - - Following parts of vehicles of Chapter 87; 35

(1) Oil pump assembly for motor cars of heading 87.03 (not
exceeding 800cc) and vehicles of sub-headings

8703.2113, 8703.2195, 8703.2240, 8704.3130 and

8704.3190 (2) Water pump for internal combustion piston

engines for motor cars of heading 87.03 and vehicles of

sub-heading 8703.2113, 8703.2195, 8703.2240,

8704.3130 and 8704.3190

8413.3040 - - - Oil pump for vehicles of heading 87.11 35

8413.3050 - - - Other for the vehicles of chapter 87 35

8413.3090 --- Other 20

8413.4000 - Concrete pumps 3

8413.5000 - Other reciprocating positive displacement pumps 20

- Other rotary positive displacement pumps:

8413.6010 - - - Geared pumps 3

8413.6090 --- Other 20

- Other centrifugal pumps:

8413.7010 - - - Submersible pums 3

8413.7090 --- Other 20

- Other pumps; liquid elevators:

8413.8100 - - Pumps 20

8413.8200 - - Liquid elevators 11

- Parts:

- - Of pumps:

8413.9110 - - - Stainless steel impellers 3

8413.9120 - - - Stainless steel fabricated laser welded chamber for 3

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

pump bowl assembly

8413.9130 - - - Other parts for machines of headings 8413.1910, 3

8413.4000, 8413.6010 and 8413.7010

8413.9140 - - - Other parts for machines of heading 8413.1100 11

8413.9150 - - - Plunger and other pumps parts for the vehicles of 35
chapter 87

8413.9190 --- Other 20

8413.9200 - - Of liquid elevators 11

84.14 Air or vacuum pumps, air or other gas compressors
and fans; ventilating or recycling hoods incorporating
a fan, whether or not fitted with filters.

8414.1000 - Vacuum pumps 3

8414.2000 - Hand- or foot- operated air pumps 11

- Compressors of a kind used in refrigerating equipment:

8414.3010 - - - Used with HCFC and non-CFC gases 3

8414.3020 - - - For vehicles of chapter 87 35

8414.3090 --- Other 11

8414.4000 - Air compressors mounted on a wheeled chassis for 3
towing

- Fans:

- - Table, floor, wall, window, ceiling or roof fans, with a
self-contained electric motor of an output not exceeding
125 W:

8414.5110 --- Ceiling fan 20

8414.5120 -- - Pedestal fan 20

8414.5130 --- Table fan 20

8414.5140 -- - Exhaust fan 20

8414.5190 --- Other 20

- - Other:

8414.5910 - - - Blowers including portable type with self contained 20
electric motor

8414.5990 --- Other 20

8414.6000 - Hoods having a maximum horizontal side not exceeding 20
120 cm

- Other:

8414.8010 - - - Piston type air compressors 16

8414.8020 - - - Screw compressors 16

8414.8030 --- CNG compressors 16

8414.8040 -- - Air curtains 16

8414.8050 - -- Turbo chargers 16

8414.8090 --- Other 16

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- Parts:

8414.9010 --- Of machines of heading 8414.1000 and 8414.3010 3

8414.9020 --- Of machines of heading 8414.3090 3

8414.9090 --- Other 16

84.15 Air conditioning machines, comprising a motor- driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.

- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or ""split-system"":

8415.1010 - - - Window or wall type 20

8415.1020 - - - Self contained or split type comprising of inner and 20 outer unit whether or not imported separately

8415.1030 --- Tropical MPS multi system unit 5 tonnes capacity and 20 above

8415.1090 --- Other 20

- Of a kind used for persons, in motor vehicles:

8415.2010 --- For motor cars of heading 87.03 and vehicles of sub- 35 headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

8415.2090 --- Other 35

- Other:

8415.8100 - - Incorporating a refrigerating unit and a valve for reversal 20 of the cooling/heat cycle (reversible heat pumps)

8415.8200 - - Other, incorporating a refrigerating unit 20

8415.8300 - - Not incorporating a refrigerating unit 20

- Parts:

- - - Evaporators:

8415.9011 ----Enamelled and coated for antirust purposes 16

8415.9012 ---- for vehicles of chapter 87 35

8415.9019 ---- Other 16

- - - Condensators:

8415.9021 ---- For vehicles of chapter 87 35

8415.9029 ---- Other 16

8415.9030 - - - Covers for inner body. 16

--- Other:

8415.9091 - - - - For use with air conditioning machines of PCT 35
headings 8415.2010, 8415.2020, 8415.2030 and
8415.2090

8415.9099 ---- Other 20

84.16 Furnace burners for liquid fuel, for pulverised solid
fuel or for gas; mechanical stokers, including their

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

mechanical grates, mechanical ash dischargers and similar appliances.

8416.1000 - Furnace burners for liquid fuel 3

8416.2000 - Other furnace burners, including combination burners 3

8416.3000 - Mechanical stokers, including their mechanical grates, 3 mechanical ash dischargers and similar appliances

8416.9000 - Parts 3

84.17 Industrial or laboratory furnaces and ovens, including incinerators, non- electric.

- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals:

8417.1010 ---Kilns 3

8417.1090 --- Other 3

8417.2000 - Bakery ovens, including biscuit ovens 3

8417.8000 - Other 3

8417.9000 - Parts 3

84.18 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.

8418.1000 - Combined refrigerator- freezers, fitted with separate 20 external doors

- Refrigerators, household type:

8418.2100 - - Compression-type 20

8418.2900 - - Other 20

8418.3000 - Freezers of the chest type, not exceeding 800 | capacity 20

8418.4000 - Freezers of the upright type, not exceeding 900 | capacity 20

8418.5000 - Other furniture (chests, cabinets, display counters, show- 20 cases and the like) for storage and display, incorporating refrigerating or freezing equipment.

- Other refrigerating or freezing equipment; heat pumps:

8418.6100 - - Heat pumps other than air conditioning machines of 20 heading 84.15.

- - Other:

8418.6910 --- Milk chillers above 3000 litre capacity 11

8418.6920 - - - Refrigerating machines with engine fitted on a 11 common base for refrigerator containers

8418.6930 - - - Water dispenser 20

8418.6990 --- Other 20

- Parts:

8418.9100 - - Furniture designed to receive refrigerating or freezing 20 equipment

- - Other:

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8418.9910 - - - Evaporators (roll bond / fin / tube on plate types) 3

8418.9920 - - - Wire condensers 11

8418.9930 -- - Of machine of heading 8418.6910 11

8418.9990 --- Other 20

84.19 Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non- electric.

- Instantaneous or storage water heaters, non- electric:

8419.1100 - - Instantaneous gas water heaters 20

8419.1900 - - Other 20

8419.2000 - Medical, surgical or laboratory sterilisers 3

- Dryers:

8419.3100 - - For agricultural products 3

8419.3200 - - For wood, paper pulp, paper or paperboard 3

8419.3900 - - Other 3

8419.4000 - Distilling or rectifying plant 20

8419.5000 - Heat exchange units 20

- Machinery for liquifying air or other gases:

8419.6010 -- - Mist eliminator 3

8419.6090 --- Other 3

- Other machinery, plant and equipment:

8419.8100 - - For making hot drinks or for cooking or heating food 20

- - Other:

8419.8910 - - - Cooling tower 20

8419.8990 --- Other 20

- Parts:

8419.9010 --- Of machines of heading 8419.2000, 8419.3100, 3

8419.3200, 8419.3900 & 8419.6000

8419.9020 --- Of machine of heading 8419.4000 16

8419.9090 --- Other 20

84.20 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.

8420.1000 - Calendering or other rolling machines 3

- Parts:

8420.9100 -- Cylinders 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8420.9900 - - Other 3

84.21 Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.

- Centrifuges, including centrifugal dryers:

8421.1100 - - Cream separators 3

8421.1200 - - Clothes-dryers 20

8421.1900 - - Other 11

- Filtering or purifying machinery and apparatus for liquids:

8421.2100 - - For filtering or purifying water 16

8421.2200 - - For filtering or purifying beverages other than water 16

- - Oil or petrol-filters for internal combustion engines:

8421.2310 --- For motor cars of heading 87.03, and vehicles of sub- headings 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190, 8703.3225 and vehicles of heading 87.11

(other than foam type)

8421.2320 - - - For vehicles of sub - headings 8701.9220 and 8701.9320

8421.2390 --- Other 35

8421.2900 - - Other 20

- Filtering or purifying mahcinery and apparatus for gases:

- - Intake air filters for internal combustion engines:

8421.3110 - - - For motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)

8421.3190 --- Other 35

- - Other:

8421.3910 - - - Filter driers used with non-CFC refrigerant gases 3

8421.3920 - - - Filter driers used with CFC refrigerant gases 11

8421.3930 - - - Mist eleminator 3

8421.3940 --- Air filters 20

8421.3950 --- Filter bags 20

8421.3990 --- Other 20

- Parts:

- - Of centrifuges, including centrifugal dryers:

8421.9110 -- - Of machines of heading 8421.1100 & 8421.1900 3

8421.9190 --- Other 20

- - Other:

8421.9910 - - - Of machine of heading 8421.3910, 8421.3920 & 3

8421.3930

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8421.9990 --- Other 20

84.22 Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.

- Dish washing machines:

8422.1100 - - Of the household type 16

8422.1900 - - Other 16

8422.2000 - Machinery for cleaning or drying bottles or other 3 containers

8422.3000 - Machinery for filling, closing, sealing, or labelling bottles, 3 cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages

8422.4000 - Other packing or wrapping machinery (including heat- 3 shrink wrapping machinery)

- Parts:

8422.9010 - - - Of dish washing machines 3

8422.9090 --- Other 3

84.23 Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.

8423.1000 - Personal weighing machines, including baby scales; 3 household scales

8423.2000 - Scales for continuous weighing of goods on conveyors 3

8423.3000 - Constant weight scales and scales for discharging a 3 predetermined weight of material into a bag or container, including hopper scales

- Other weighing machinery:

8423.8100 - - Having a maximum weighing capacity not exceeding 30 3

kg

8423.8200 - - Having a maximum weighing capacity exceeding 30 kg 3
but not exceeding 5,000 kg

8423.8900 - - Other 3

8423.9000 - Weighing machine weights of all kinds; parts of weighing 3
machinery

84.24 Mechanical appliances (whether or not hand-
operated) for projecting, dispersing or spraying liquids

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.

8424.1000 - Fire extinguishers, whether or not charged 20

- Spray guns and similar appliances:

8424.2010 --- For agriculture 3

8424.2020 --- For industry 11

8424.2090 --- Other 20

8424.3000 - Steam or sand blasting machines and similar jet projecting machines

- Agricultural or horticultural sprayers :

8424.4100 - - Portable sprayers 3

8424.4900 - - Other 3

- Other appliances:

8424.8200 - - Agricultural or horticultural 3

8424.8900 - - Other 3

- Parts:

8424.9010 - - - Of machines of heading 8424.2010, 8424.3000, 3

8424.4100, 8424.4900 & 8424.8200

8424.9090 --- Other 3

84.25 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.

- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:

8425.1100 - - Powered by electric motor 3

8425.1900 - - Other 3

- Winches; capstans:

8425.3100 - - Powered by electric motor 3

8425.3900 - - Other 3

- Jacks; hoists of a kind used for raising vehicles:

8425.4100 - - Built-in jacking systems of a type used in garages 3

8425.4200 - - Other jacks and hoists, hydraulic 11

8425.4900 - - Other 35

84.26 Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.

- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:

- - Overhead travelling cranes on fixed support:

8426.1110 - - - Not exceeding 400 metric ton 11

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8426.1190 --- Other 3

- - Mobile lifting frames on tyres and straddle carriers:

8426.1210 - - - Not exceeding 20 t 3

8426.1290 --- Other 3

- - Other:

8426.1910 - - - Upto 400 metric ton 3

8426.1990 --- Other 3

8426.2000 - Tower cranes 3

8426.3000 - Portal or pedestal jib cranes 3

- Other machinery, self- propelled:

8426.4100 - - On tyres 3

8426.4900 - - Other 3

- Other machinery:

8426.9100 - - Designed for mounting on road vehicles 11

8426.9900 - - Other 16

84.27 Fork- lift trucks; other works trucks fitted with lifting or handling equipment.

8427.1000 - Self- propelled trucks powered by an electric motor 3

- Other self- propelled trucks:

8427.2010 - - - Of a capacity not exceeding 3 ton 3

8427.2090 --- Other 3

8427.9000 - Other trucks 3

84.28 Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).

- Lifts and skip hoists:

8428.1010 - - - Passenger lifts 3

8428.1020 - - - Skip hoists 3

8428.2000 - Pneumatic elevators and conveyors. 3

- Other continuous- action elevators and conveyors, for goods or materials:

8428.3100 - - Specially designed for underground use 3

8428.3200 - - Other, bucket type 3

8428.3300 - - Other, belt type 3

- - Other:

8428.3910 - - - For cement plants 3

8428.3990 --- Other 3

8428.4000 - Escalators and moving walkways 3

8428.6000 - Teleferics, chair- lifts, ski- draglines; traction mechanisms 3 for funiculars

- Other machinery:

8428.9010 - - - Hydraulic lift assembly / lift body (other than 35

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

electronically controlled) for agricultural tractors of sub -
headings 8701.9220 and 8701.9320

8428.9020 - - - Hydraulic lift assembly / lift body (other than 35
electronically controlled)for other vehicles

8428.9090 --- Other 3

84.29 Self- propelled bulldozers, angledozers, graders,
levellers, scrapers, mechanical shovels, excavators,
shovel loaders, tamping machines and road rollers.
- Bulldozers and angledozers:

8429.1100 - - Track laying 3

8429.1900 - - Other 3

8429.2000 - Graders and levellers 3

8429.3000 - Scrapers 3

8429.4000 - Tamping machines and road rollers 3
- Mechanical shovels, excavators and shovel loaders:

8429.5100 - - Front-end shovel loaders 3

8429.5200 - - Machinery with a 360° revolving superstructure 3

8429.5900 - - Other 3

84.30 Other moving, grading, levelling, scraping, excavating,
tamping, compacting, extracting or boring machinery,
for earth, minerals or ores; pile- drivers and pile-
extractors; snow- ploughs and snow- blowers.

8430.1000 - Pile- drivers and pile extractors 3

8430.2000 - Snow- ploughs and snow- blowers 3
- Coal or rock cutters and tunnelling machinery:

8430.3100 - - Self propelled 3

8430.3900 - - Other 3
- Other boring or sinking machinery:

8430.4100 - - Self-propelled 3

8430.4900 - - Other 3

8430.5000 - Other machinery, self- propelled 3

- Other machinery, not self- propelled:

8430.6100 - - Tamping or compacting machinery 3

8430.6900 - - Other 3

84.31 Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.

8431.1000 - Of machinery of heading 84.25 3

8431.2000 - Of machinery of heading 84.27 3

- Of machinery of heading 84.28:

8431.3100 - - Of lifts, skip hoists or escalators 3

8431.3900 - - Other 3

- Of machinery of heading 84.26, 84.29 or 84.30:

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8431.4100 - - Buckets, shovels, grabs and grips 3

8431.4200 - - Bulldozer or angledozer blades 3

8431.4300 - - Parts for boring or sinking machinery of subheading 3

8430.41 or 8430.49

8431.4900 - - Other 3

84.32 Agricultural, horticultural or forestry machinery for soil
preparation or cultivation; lawn or sports- ground
rollers.

- Ploughs:

8432.1010 - - - Chisel ploughs 3

8432.1090 --- Other 3

- Harrows, scarifiers, cultivators, weeders and hoes:

8432.2100 - - Disc harrows 3

- - Other:

8432.2910 - - - Cultivators 3

8432.2990 --- Other 3

- Seeders, planters and transplanters:

8432.3100 - - No-till direct seeders, planters and transplanters 3

8432.3900 - - Other 3

- Manure spreaders and fertiliser distributors :

8432.4100 - - Manure spreaders 3

8432.4200 - - Fertiliser distributors 3

- Other machinery:

8432.8010 - - - Rotavators 3

8432.8090 --- Other 3

8432.9000 - Parts 3

84.33 Harvesting or threshing machinery, including straw or
fodder balers; grass or hay mowers; machines for
cleaning, sorting or grading eggs, fruit or other
agricultural produce, other than machinery of heading
84.37.

- Mowers for lawns, parks or sports- grounds:

8433.1100 - - Powered, with the cutting device rotating in a horizontal 3
plane

8433.1900 - - Other 3

8433.2000 - Other mowers, including cutters bars for tractor mounting 3

8433.3000 - Other haymaking machinery 3

8433.4000 - Straw or fodder balers, including pick- up balers 3

- Other harvesting machinery; threshing machinery:

8433.5100 - - Combine harvestor-threshers 3

8433.5200 - - Other threshing machinery 3

8433.5300 - - Root or tuber harvesting machines 3

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8433.5900 - - Other 3

8433.6000 - Machines for cleaning, sorting or grading eggs, fruit or 3
other agricultural produce

8433.9000 - Parts 3

84.34 Milking machines and dairy machinery.

8434.1000 - Milking machines 3

8434.2000 - Dairy machinery 3

8434.9000 - Parts 3

84.35 Presses, crushers and similar machinery used in the
manufacture of wine, cider, fruit juices or similar
beverages.

- Machinery:

8435.1010 - - - For beverage manufacturing 3

8435.1090 --- Other 3

8435.9000 - Parts 3

84.36 Other agricultural, horticultural, forestry, poultry-
keeping or bee- keeping machinery, including
germination plant fitted with mechanical or thermal
equipment; poultry incubators and brooders.

8436.1000 - Machinery for preparing animal feeding stuffs 3

- Poultry- keeping machinery; poultry incubators and
brooders:

8436.2100 - - Poultry incubators and brooders 3

8436.2900 - - Other 3

8436.8000 - Other machinery 3

- Parts:

8436.9100 - - Of poultry-keeping machinery or poultry incubators and 3
brooders

8436.9900 - - Other 3

84.37 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.

8437.1000 - Machines for cleaning, sorting or grading seed, grain or 3 dried leguminous vegetables

8437.8000 - Other machinery 3

8437.9000 - Parts 3

84.38 Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

fats or oils.

8438.1000 - Bakery machinery and machinery for the manufacture of 3
macaroni, spaghetti or similar products

8438.2000 - Machinery for the manufacture of confectionery, cocoa or 3
chocolate

- Machinery for sugar manufacture:

8438.3010 - - - For sugarcane crushers 3

8438.3090 --- Other 3

8438.4000 - Brewery machinery 20

8438.5000 - Machinery for the preparation of meat or poultry 3

8438.6000 - Machinery for the preparation of fruits, nuts or vegetables 3
- Other machinery:

8438.8010 - - - For cereal food manufacture 3

8438.8020 - - - For fish preparation 3

8438.8090 --- Other 3

- Parts:

8438.9010 -- - Of machines of heading 8438.3000 and 8438.4000 11

8438.9090 --- Other 3

84.39 Machinery for making pulp of fibrous cellulosic
material or for making or finishing paper or
paperboard.

8439.1000 - Machinery for making pulp of fibrous cellulosic material 3

8439.2000 - Machinery for making paper or paperboard 3

8439.3000 - Machinery for finishing paper or paperboard 3

- Parts:

8439.9100 - - Of machinery for making pulp of fibrous cellulosic 3
material

8439.9900 - - Other 3

84.40 Book- binding machinery, including book- sewing

machines.

8440.1000 - Machinery 3

8440.9000 - Parts 3

84.41 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.

8441.1000 - Cutting machines 3

8441.2000 - Machines for making bags, sacks or envelopes 11

8441.3000 - Machines for making cartons, boxes, cases, tubes, drums 11 or similar containers, other than by moulding

8441.4000 - Machines for moulding articles in paper pulp, paper or 3 paperboard

8441.8000 - Other machinery 11
- Parts:

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8441.9010 --- Of machines of heading 8441.1000 & 8441.4000 3

8441.9090 --- Other 3

84.42 Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).

8442.3000 - Machinery, apparatus and equipment 3

8442.4000 - Parts of the foregoing machinery, apparatus or equipment 3

8442.5000 - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).

84.43 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.

- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :

8443.1100 -- Offset printing machinery, reel-fed 3

8443.1200 -- Offset printing machinery, sheet-fed, office type 3 (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)

8443.1300 -- Other offset printing machinery 3

8443.1400 - - Letterpress printing machinery, reel fed, excluding 3 flexographic printing

8443.1500 -- Letterpress printing machinery, other than reel fed, 3 excluding flexographic printing

8443.1600 -- Flexographic printing machinery 3

8443.1700 -- Gravure printing machinery 3

-- Other:

8443.1910 - - - Hot stamping machines 3

8443.1920 - - - Label printing/embossing machines 3

8443.1930 - - - Flat bed printing presses 3

8443.1940 - - - Proof presses 3

- - - Machinery for printing repetitive word or design or
colour:

8443.1951 ----On cotton textile 3

8443.1959 ----Other 3

8443.1990 --- Other 3

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- Other printers, copying machines and facsimile
machines, whether or not combined :

8443.3100 -- Machines which perform two or more of the 3
functions of printing, copying or facsimile transmission,
capable of connecting to an automatic data processing
machine or to a network
- - Other, capable of connecting to an automatic data
processing machine or to a network:

8443.3210 --- Dot matrix printers 3

8443.3220 --- Ink jet printers 3

8443.3230 --- Laser jet printers 3

8443.3240 --- Line printer 3

8443.3250 --- Letter quality daisy wheel printer 3

8443.3260 --- Facsimile machine 3

8443.3290 --- Other 3

-- Other:

8443.3910 - - Photocopying apparatus 3

8443.3990 --- Other 3

- Parts and accessories :

8443.9100 -- Parts and accessories of printing machinery used for 3
printing by means of plates, cylinders and other printing
components of heading 84.42
-- Other:

8443.9910 - - - Automatic documents feeders of copying machines 3

8443.9920 - - - Paper feeders of copying machines 3

8443.9930 - - - Sorters of copying machines 3

8443.9940 - - - Other parts of copying machines 3

8443.9950 - - - Toner and ink cartridges for computer printers 3
excluding disposable type

8443.9990 --- Other 3

8444.0000 Machines for extruding, drawing, texturing or cutting 3

man- made textile materials.

84.45 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.

- Machines for preparing textile fibres:

8445.1100 - - Carding machines 3

8445.1200 - - Combing machines 3

8445.1300 - - Drawing or roving machines 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- - Other:

8445.1910 - - - Blow room machinery 3

8445.1990 --- Other 3

8445.2000 - Textile spinning machines 3

8445.3000 - Textile doubling or twisting machines 3

- Textile winding (including weft- winding) or reeling machines:

8445.4010 - - - Weft winding machines 3

8445.4020 - - - Cone/bobbin winding machines 3

8445.4030 - - - Reeling machines 3

8445.4090 --- Other 3

8445.9000 - Other 3

84.46 Weaving machines (looms).

8446.1000 - For weaving fabrics of a width not exceeding 30cm 16

- For weaving fabrics of a width exceeding 30 cm, shuttle

type:

8446.2100 - - Power looms 20

8446.2900 - - Other 3

8446.3000 - For weaving fabrics of a width exceeding 30 cm, 3 shuttleless type

84.47 Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.

- Circular knitting machines:

8447.1100 - - With cylinder diameter not exceeding 165 mm 3

8447.1200 - - With cylinder diameter exceeding 165 mm 3

8447.2000 - Flat knitting machines; stitch- bonding machines 3

- Other:

8447.9010 - - - Multi head embroidery machines 3

8447.9090 --- Other 3

84.48 Auxiliary machinery for use with machines of heading

84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles).

- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8448.1100 - - Dobbies and Jacquards; card reducing, copying, 3
punching or assembling machines for use therewith

8448.1900 - - Other 3

8448.2000 - Parts and accessories of machines of heading 84.44 or of 3
their auxiliary machinery

- Parts and accessories of machines of heading 84.45 or of
their auxiliary machinery:

- - Card clothing:

8448.3110 --- Tops and flats 16

8448.3190 --- Other 11

8448.3200 - - Of machines for preparing textile fibres, other than card 3
clothing

- - Spindles, spindle flyers, spinning rings and ring
travellers:

8448.3310 - - - Spindle flyers and ring travellers 3

8448.3320 --- Spindles 3

8448.3330 - - - Spinning rings 20

8448.3900 - - Other 3

- Parts and accessories of weaving machines (looms) or of
their auxiliary machinery:

- - Reeds for looms, healds and heald-frames:

8448.4210 --- Reeds 20

8448.4290 --- Other 11

- - Other:

8448.4910 -- - Shuttles 3

8448.4990 --- Other 11

- Parts and accessories of machines of heading 84.47 or of
their auxiliary machinery:

8448.5100 - - Sinkers, needles and other articles used in forming 3
stitches

8448.5900 - - Other 3

8449.0000 Machinery for the manufacture or finishing of felt or 3
nonwovens in the piece or in shapes, including
machinery for making felt hats; blocks for making
hats.

84.50 Household or laundry- type washing machines,
including machines which both wash and dry.

- Machines, each of a dry linen capacity not exceeding 10
kg:

8450.1100 - - Fully-automatic machines 20

8450.1200 - - Other machines, with built-in centrifugal drier 20

8450.1900 - - Other 20

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8450.2000 - Machines, each of a dry linen capacity exceeding 10 kg 20

8450.9000 - Parts 20

84.51 Machinery (other than machines of heading 84.50) for

washing, cleaning, wringing, drying, ironing, pressing

(including fusing presses), bleaching, dyeing,

dressing, finishing, coating or impregnating textile

yarns, fabrics or made up textile articles and machines

for applying the paste to the base fabric or other

support used in the manufacture of floor coverings

such as linoleum; machines for reeling, unreeling,

folding, cutting or pinking textile fabrics.

8451.1000 - Dry- cleaning machines 3

- Drying machines

8451.2100 - - Each of a dry linen capacity not exceeding 10 kg 3

8451.2900 - - Other 3

8451.3000 - Ironing machines and presses (including fusing presses) 3

- Washing, bleaching or dyeing machines:

8451.4010 - - - Washing machine 3

8451.4020 - - - Bleaching machine 3

8451.4030 - - - Dyeing machine 3

8451.5000 - Machines for reeling, unreeling, folding, cutting or pinking 3

textile fabrics

- Other machinery:

8451.8010 - - - Coating or laminating machine 3

8451.8020 - - - Machinery for pressing 3

8451.8030 - - - Dressing and finishing machine 3

8451.8040 - - - Mercerizing machine 3

8451.8050 - - - Sanforizing machines 3

8451.8060 - - - Stentering machines 3

8451.8070 - - - Shrinking machines 3

8451.8090 --- Other 3

8451.9000 - Parts 3

84.52 Sewing machines, other than book- sewing machines

of heading 84.40; Furniture, bases and covers

specially designed for sewing machines; sewing

machine needles.

- Sewing machines of the household type:

8452.1010 - - - In ckd/skd condition 20

8452.1090 --- Other 20

- Other sewing machines:

8452.2100 - - Automatic units 3

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8452.2900 - - Other 3

8452.3000 - Sewing machine needles 3

- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:

8452.9020 --- Furniture, bases and covers for sewing machines and 11 parts thereof

8452.9030 - - - Parts of machine of heading 8452.1090 11

8452.9090 --- Other 3

84.53 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.

8453.1000 - Machinery for preparing, tanning or working hides, skins 3 or leather

8453.2000 - Machinery for making or repairing footwear 3

8453.8000 - Other machinery 3

8453.9000 - Parts 3

84.54 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.

8454.1000 - Converters 3

8454.2000 - Ingot moulds and ladles 3

8454.3000 - Casting machines 3

8454.9000 - Parts 3

84.55 Metal- rolling mills and rolls therefor.

8455.1000 - Tube mills 3

- Other rolling mills:

8455.2100 - - Hot or combination hot and cold 3

8455.2200 -- Cold 3

- Rolls for rolling mills:

8455.3010 - - - Cast iron rolls of a diameter not exceeding 91.44 cm 3 (36")

8455.3090 --- Other 3

8455.9000 - Other parts 3

84.56 Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.

- Operated by laser or other light or photon beam processes:

- - Operated by laser:

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8456.1110 - - - Machines for working any material by removal of 3 material, by laser in the production of semiconductor wafers

8456.1190 --- Other 3

- - Operated by other light or photon beam processes:

8456.1210 - - - Machines for working any material by removal of 3 material, by other light or photon beam in the production of semiconductor wafers

8456.1290 --- Other 3

- Operated by ultrasonic processes:

8456.2010 - - - Machines for dry-etching patterns on semiconductor 3 materials

8456.2020 - - - Apparatus for stripping or cleaning semiconductor 3 wafers

8456.2090 --- Other 3

8456.3000 - Operated by electro- discharge processes 3

8456.4000 - Operated by plasma arc processes 3

8456.5000 - Water-jet cutting machines 3

8456.9000 - Other 3

84.57 Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.

8457.1000 - Machining centres 3

8457.2000 - Unit construction machines (single station) 3

8457.3000 - Multi- station transfer machines 3

84.58 Lathes (including turning centres) for removing metal.

- Horizontal lathes:

8458.1100 - - Numerically controlled 3

8458.1900 - - Other 3

- Other lathes:

8458.9100 - - Numerically controlled 3

8458.9900 - - Other 3

84.59 Machine- tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.

8459.1000 - Way- type unit head machines 3
- Other drilling machines:

8459.2100 - - Numerically controlled 3
- - Other:

8459.2910 - - - Drilling machines with drilling capacity upto 62 mm in 3 cast iron and 50 mm in steel

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8459.2990 --- Other 3

- Other boring- milling machines:

8459.3100 - - Numerically controlled 3

- - Other:

8459.3910 - - - Vertical copy boring and milling machine with drilling 3
capacity in steel upto 25 mm

8459.3990 --- Other 3

- Other boring machines:

8459.4100 - - Numerically controlled 3

8459.4900 - - Other 3

- Milling machines, knee- type:

8459.5100 - - Numerically controlled 3

- - Other:

8459.5910 - - - Horizontal,vertical or universal versions with 3
longitudnal traverser upto 810 mm and table size upto
1300 x 300 mm

8459.5990 --- Other 3

- Other milling machines:

8459.6100 - - Numerically controlled 3

- - Other:

8459.6910 - - - Vertical turret(Bridgeport type) milling machine with 3
long travel 750 mm, vertical travel 400 mm and cross travel
300 mm

8459.6920 - - - Universal engraving machine with clamping area 500 x 3
200 mm with pantograph ratio from 1:1 to 1:50

8459.6990 --- Other 3

- Other threading or tapping machines:

8459.7010 - - - Numerically controlled 3

8459.7090 --- Other 3

84.60 Machine- tools for deburring, sharpening, grinding,
honing, lapping, polishing or otherwise finishing metal
or cermets by means of grinding stones, abrasives or
polishing products, other than gear cutting, gear

grinding or gear finishing machines of heading 84.61.

- Flat- surface grinding machines:

8460.1200 - - Numerically controlled 3

8460.1900 - - Other 3

- Other grinding machines :

8460.2200 - -Centreless grinding machines, numerically controlled 3

8460.2300 - - Other cylindrical grinding machines, numerically 3
controlled

8460.2400 - - Other, numerically controlled 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8460.2900 - - Other 3

- Sharpening (tool or cutter grinding) machines:

8460.3100 - - Numerically controlled 3

8460.3900 - - Other 3

8460.4000 - Honing or lapping machines 3

- Other:

8460.9010 - - - Bench-type grinding machines 3

8460.9090 --- Other 3

84.61 Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.

- Shaping or slotting machines:

8461.2010 - - - Shaping machines having stroke not exceeding 45 cm 3

8461.2090 --- Other 3

8461.3000 - Broaching machines 3

8461.4000 - Gear cutting, gear grinding or gear finishing machines 3

- Sawing or cutting- off machines:

8461.5010 --- High speed hacksaw machines of cutting diameter not 3 exceeding 17.5cm or with blades of length not exceeding 45 cm

8461.5090 --- Other 3

8461.9000 - Other 3

84.62 Machine- tools (including presses) for working metal by forging, hammering or die- stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.

- Forging or die- stamping machines (including presses) and hammers

8462.1010 - - - Numerically controlled 3

8462.1090 --- Other 3

- Bending, folding, straightening or flattening machines (including presses):

8462.2100 - - Numerically controlled 3

8462.2900 - - Other 3

- Shearing machines (including presses), other than combined punching and shearing machines:

8462.3100 - - Numerically controlled 3

8462.3900 - - Other 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- Punching or notching machines (including presses),
including combined punching and shearing machines:

8462.4100 - - Numerically controlled 3

8462.4900 - - Other 3

- Other:

- - Hydraulic presses:

8462.9110 - - - Of pressure not exceeding 60.963 metric tons 11

8462.9190 --- Other 3

8462.9900 - - Other 3

84.63 Other machine- tools for working metal or cermets,
without removing material.

8463.1000 - Draw- benches for bars, tubes profiles, wire or the like 3

8463.2000 - Thread rolling machines 3

8463.3000 - Machines for working wire 3

8463.9000 - Other 3

84.64 Machine- tools for working stone, ceramics, concrete,
asbestos- cement or like mineral materials or for cold
working glass.

8464.1000 - Sawing machines 3

- Grinding or polishing machines:

8464.2010 - - - Grinding machines 3

8464.2090 --- Polishing machines 3

8464.9000 - Other 3

84.65 Machine- tools (including machines for nailing,
stapling, glueing or otherwise assembling) for working
wood, cork, bone, hard rubber, hard plastics or similar
hard materials.

8465.1000 - Machines which can carry out different types of 3
machining operations without tool change between such
operations

8465.2000 - Machining centres 3

- Other:

- - Sawing machines:

8465.9110 - - - Hacksaw machines with blades of length not 3
exceeding 45.7cm

8465.9190 --- Other 3

8465.9200 - - Planing, milling or moulding (by cutting) machines 3

8465.9300 - - Grinding, sanding or polishing machines 3

8465.9400 - - Bending or assembling machines 3

8465.9500 - - Drilling or morticing machines 3

8465.9600 - - Splitting, slicing or paring machines 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8465.9900 - - Other 3

84.66 Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self- opening dieheads, dividing heads and _ other special attachments for the machines; tool holders for any type of tool for working in the hand.

8466.1000 - Tool holders and self - opening dieheads 3

8466.2000 - Work holders 3

8466.3000 - Dividing heads and other special attachments for 3 machines

- Other:

8466.9100 - - For machines of heading 84.64 3

8466.9200 - - For machines of heading 84.65 3

- For machines of headings 84.56 to 84.61:

8466.9310 - - - Of machine of heading 8458.1900, 8458.9900, 3

8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090,

8460.9010, 8461.2010, 8459.6920 & 8461.5010

8466.9390 --- Other 3

- - For machines of heading 84.62 or 84.63:

8466.9410 - - - Of machine of heading 8462.1090, 8462.9110 & 3

8465.9110

8466.9490 --- Other 3

84.67 Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non- electric motor.

- Pneumatic:

8467.1100 - - Rotary type (including combined rotary-percussion) 3

8467.1900 - - Other 3

- With self- contained electric motor:

8467.2100 - - Drills of all kinds 3

8467.2200 -- Saws 3

8467.2900 - - Other 3

- Other tools:

8467.8100 - - Chain saws 3

8467.8900 - - Other 3

- Parts:

8467.9100 - - Of chain saws 3

8467.9200 - - Of pneumatic tools 3

8467.9900 - - Other 3

84.68 Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas- operated surface

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Heading | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

tempering machines and appliances.

8468.1000 - Hand- held blow pipes 3

8468.2000 - Other gas- operated machinery and apparatus 3

8468.8000 - Other machinery and apparatus 3

8468.9000 - Parts 3

[84.69]

84.70 Calculating machines and pocket- size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket- issuing machines and_ similar machines, incorporating a calculating device; cash registers.

8470.1000 - Electronic calculators capable of operation without an 3 external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions

- Other electronic calculating machines:

8470.2100 - - Incorporating a printing device 3

8470.2900 - - Other 3

8470.3000 - Other calculating machines 3

8470.5000 - Cash registers 3

8470.9000 - Other 3

84.71 Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.

- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:

8471.3010 - - - Laptop computers, notebooks whether or not 3 incorporating multi media kit

8471.3020 - - - Personal computers 3

8471.3090 --- Other 3

- Other automatic data processing machines:

- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:

8471.4110 - - - Micro computer 3

8471.4120 - - - Large or Main frame 3

8471.4190 --- Other 3

8471.4900 - - Other, presented in the form of systems 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8471.5000 - Processing units other than those of sub- heading 3

8471.41 or 8471.49, whether or not containing in the same

housing one or two of the following types of unit: storage

units, input units, output units

- Input or output units, whether or not containing storage

units in the same housing:

8471.6010 - - - Key boards 3

8471.6020 - - - Mouse and other pointing devices 3

8471.6030 --- Scanner 3

8471.6090 --- Other 3

- Storage units:

8471.7010 - - - Floppy disk drives 3

8471.7020 - - - Hard disk drive 3

8471.7030 --- Tape drive 3

8471.7040 --- CD-ROM drive 3

8471.7050 - - - Digital video disc drive 3

8471.7060 - - - Removable or exchangeable disc drives 3

8471.7090 --- Other 3

- Other units of automatic data processing machines:

8471.8010 ---C.D.ROM writer 3

8471.8090 --- Other 3

- Other:

8471.9010 - - - Control units 3

8471.9020 - - - Multi media kits for PCs 3

8471.9090 --- Other 3

84.72 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin- sorting machines, coin- counting or wrapping machines, pencil- sharpening machines, perforating or stapling machines).

8472.1000 - Duplicating machines 3

8472.3000 - Machines for sorting or folding mail or for inserting mail in 3

envelopes or bands, machines for opening, closing or

sealing mail and machines for affixing or cancelling

postage stamps

- Other:

8472.9010 - - - Automated Teller Machines (ATM) 3

8472.9090 --- Other 3

84.73 Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or

principally with machines of headings 84.70 to 84.72.

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- Parts and accessories of the machines of heading 84.70:

8473.2100 - - Of the electronic calculating machines of subheading 3

8470.10, 8470.21 or 8470.29

8473.2900 - - Other 3

- Parts and accessories of the machines of heading 84.71:

8473.3010 - - - Casings (with power supply) for computers 3

8473.3020 - - - Cleaning discs for computer drives 3

8473.3090 --- Other 3

8473.4000 - Parts and accessories of the machines of heading 84.72 3

8473.5000 - Parts and accessories equally suitable for use with the 3
machines of two or more of the headings 84.70 to 84.72

84.74 Machinery for sorting, screening, separating, washing,
crushing, grinding, mixing or kneading earth, stone,
ores or other mineral substances, in solid (including
powder or paste) form; machinery for agglomerating,
shaping or moulding solid mineral fuels, ceramic
paste, unhardened cements, plastering materials or
other mineral products in powder or paste form;
machines for forming foundry moulds of sand.

- Sorting, screening, separating or washing machines:

8474.1010 - - - For cement industry 16

8474.1020 - - screening plant 3

8474.1090 --- Other 11

- Crushing or grinding machines:

8474.2010 - - - For cement industry 3

8474.2090 --- Other 3

- Mixing or kneading machines:

- - Concrete or mortar mixers:

8474.3110 - - - For cement industry 3

8474.3120 - - - Concrete batching plant 3

8474.3130 - - - Concrete transit mixer drum 3

8474.3190 --- Other 3

- - Machines for mixing mineral substances with bitumen:

8474.3210 - - - Not exceeding 150 t/h 3

8474.3290 --- Other 3

8474.3900 - - Other 3

- Other machinery:

8474.8010 - - - Hydraulic press for ceramic industry of capacity 3
exceeding 80 tons

8474.8090 --- Other 3

- Parts:

8474.9010 - - - Of machine of heading 8474.1020, 8474.3120, 3

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8474.3210, 8474.3290, 8474.3910 & 8474.8010

8474.9020 - - - Of machine of heading 8474.2010, 8474.2090, 3
8474.3110, 8474.3130, 8474.3190 & 8474.8090

8474.9090 --- Other 11

84.75 Machines for assembling electric or electronic lamps,
tubes or valves or flashbulbs, in glass envelopes;
machines for manufacturing or hot working glass or
glassware.

8475.1000 - Machines for assembling electric or electronic lamps, 3
tubes or valves or flashbulbs, in glass envelopes
- Machines for manufacturing or hot working glass or
glassware:

8475.2100 - - Machines for making optical fibres and preforms thereof 3

8475.2900 - - Other 3

8475.9000 - Parts 3

84.76 Automatic goods- vending machines (for example,
postage stamp, cigarette, food or beverage machines),
including money- changing machines.
- Automatic beverage- vending machines:

8476.2100 - - Incorporating heating or refrigerating devices 11

8476.2900 - - Other 11
- Other machines:

8476.8100 - - Incorporating heating or refrigerating devices 11

8476.8900 - - Other 11

8476.9000 - Parts 11

84.77 Machinery for working rubber or plastics or for the
manufacture of products from these materials, not
specified or included elsewhere in this Chapter.

8477.1000 - Injection- moulding machines 3

8477.2000 - Extruders 3
- Blow moulding machines:

8477.3010 - - - Of capacity not exceeding 0.22 litres 3

8477.3090 --- Other 3

- Vacuum moulding machines and other thermoforming machines:

8477.4010 - - - Of capacity not exceeding 0.228 litres 3

8477.4090 --- Other 3

- Other machinery for moulding or otherwise forming:

8477.5100 - - For moulding or retreading pneumatic tyres or for 3
moulding or otherwise forming inner tubes

8477.5900 - - Other 3

8477.8000 - Other machinery 3

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8477.9000 - Parts 3

84.78 Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.

8478.1000 - Machinery 3

8478.9000 - Parts 3

84.79 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.

- Machinery for public works, building or the like:

8479.1010 - - - Asphalt pavers 3

8479.1090 --- Other 3

8479.2000 - Machinery for the extraction or preparation of animal or 3 fixed vegetable fats or oils

8479.3000 - Presses for the manufacture of particle board or fibre 3 building board of wood or other ligneous materials and other machinery for treating wood or cork

8479.4000 - Rope or cable making machines 3

8479.5000 - Industrial robots, not elsewhere specified or included 3

8479.6000 - Evaporative air coolers 3

- - Passenger boarding bridges:

8479.7100 - - Of a kind used in airports 3

8479.7900 - - Other 3

- Other machines and mechanical appliances:

8479.8100 - - For treating metal, including electric wire coil-winders: 3

- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:

8479.8210 - - - Match making machines 3

8479.8220 - - - Soap making machines 3

8479.8230 - - - Oil refining machines 3

8479.8290 --- Other 3

-- Other:

8479.8910 - - - Eyeleting, fastening and thread sucking machines 3

8479.8920 - - - Automatic machines for attaching rivets, metal buttons, 3
eyelets etc on garments.

8479.8930 --- Tableting machines 3

8479.8940 - - - Capsule polishers 3

8479.8950 - -- Tyre changers 3

8479.8960 --- 3D printer 16

8479.8990 --- Other 3

-- Parts:

8479.9010 - - - Of machines of heading 8479.2000, 8479.6000, 3
8479.8210, 8479.8230 & 8479. 8290

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

8479.9090 --- Other 3

84.80 Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.

8480.1000 - Moulding boxes for metal foundry 3

8480.2000 - Mould bases 3

8480.3000 - Moulding patterns 3
- Moulds for metal or metal carbides:

8480.4100 - - Injection or compression types 3

8480.4900 - - Other 3

8480.5000 - Moulds for glass 3

8480.6000 - Moulds for mineral materials 3
- Moulds for rubber or plastics:

8480.7100 - - Injection or compression types 3

8480.7900 - - Other 3

84.81 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and_ thermostatically controlled valves.

8481.1000 - Pressure- reducing valves 16

8481.2000 - Valves for oleohydraulic or pneumatic transmissions 16

8481.3000 - Check (nonreturn) valves 16

8481.4000 - Safety or relief valves 16
- Other appliances:

8481.8010 --- Cock for fuel tank for agricultural tractors of sub - 35
headings 8701.9220 and 8701.9320

8481.8020 --- Cock for fuel tank for vehicles of heading 87.11 35

8481.8030 --- Other cocks for motor cars and vehicles 35

8481.8090 --- Other 16

8481.9000 - Parts 11

84.82 Ball or roller bearings.

8482.1000 - Ball bearings 11

8482.2000 - Tapered roller bearings, including cone and tapered roller 11
assemblies

8482.3000 - Spherical roller bearings 11

8482.4000 - Needle roller bearings 11

8482.5000 - Other cylindrical roller bearings 11

8482.8000 - Other, including combined ball/ roller bearings 11
- Parts:

8482.9100 - - Balls, needles and rollers 3

- - Other:

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PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1) (2)

(3)

8482.9910

- - - Rings for bearings

8482.9990

- - - Other

84.83

Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).

- Transmission shafts (including cam shafts and crank shafts) and cranks:

- - - For vehicles of Chapter 87:

8483.1011

---- Following components for agricultural tractors of sub headings 8701.9220 and 8701.9320:

Cam shafts (for three cylinder engines only)

Counter shaft

1
2

3) Crown wheel and pinion

4) Main shaft

Pinion constant mesh

Pinion counter shaft (3rd)

Pinion counter shaft (high)

Pinion differential

Pinion intermediate

Pinion main drive shaft (upto 60 kW)

Pinion main shaft inter

PTO shaft assembly

Shaft for driven gear

Shaft for driving wheel

Shaft for hydraulic lift machinism

Shaft for PTO Clutch

35

Shaft for PTO drive

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)

)

)

)

)

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0

1

2) Pinion PTO ground speed / PTO input

3

4

5

6

7

8

9

5

6

7

8
9
1
1
1
1
1
1
1
1
1
1

Shaft for PTO drive gear

(20) Shaft for rear drive (upto 60 kW)

Ss

8483.1012

- - - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11

8483.1013

---- Gear shift assembly complete, shaft assembly kick starter for vehicle of heading 87.11

8483.1019

---- Other

8483.1090

--- Other

8483.2000

- Bearing housings, incorporating ball or roller bearings

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Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

- Bearing housings, not incorporating ball or roller
bearings; plain shaft bearings:

8483.3010

- - - Plain shaft bearing and bushing for the vehicles of
chapter 87

35

8483.3020

--- Other plain shaft bearings and bushings

20

8483.3030

- - - Fabric bearings

3

8483.3090

- - - Other

20

- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:

- - - For vehicles of chapter 87:

8483.4011

---- Following components for agricultural tractors of sub headings 8701.9220 and 8701.9320

35

1) Carrier assembly planetary gears and parts thereof

2) Carrier, rear axle assembly and parts thereof

Drive gears PTO

Fly wheel rings

Gear 3rd / Gear drive 3rd and reverse

Gear assembly and gears driven 3rd

Gear constant mesh / Gear drive 4th

Gear drive 1st and 2nd

Gear drive Reverse, 1st and 2nd

Gear driven 2nd

)

)

3)

4)

5)

8)

7) Gear assembly and gears driven 4th

8)

9)

10

11

12

Gear for hydraulic pump drive (for tractors upto 41

=

W)

13) Gear ground speed for PTO / Driven Gear for PTO

14) Gear lubricating oil, (for tractors upto 60 kW)

15) Gear main shaft inter and high

16) Gear main shaft low / Gear driven 1st

17) Gear PTO constant mesh / Drive gear PTO

Gear PTO driven (for tractors upto 41kW)

19) Gears reverse cluster / gear driven reverse

20) Intermediate gear (for tractors upto 41 kW)

21) Planetary gear (for tractors upto 41kW)

co

22) Side gears / differential gears

(23) Timing gears (for three cylinder engines only)

8483.4012

---- Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11

35

8483.4019

---- Other

35

8483.4090

--- Other

20

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Sub-
heading

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DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

- Flywheels and pulleys, including pulley blocks:

8483.5010

--- (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11

(2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11

(3) Pullys and pulley blocks for vehicles of heading 87.11

35

8483.5020

- - - (1) Fly wheels (without built-in gear ring) for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390

(2) Fan pulley for vehicles of heading 87.02 and sub-heading 8701.2020, 8701.2040, 8701.2090, 8704.2299 and 8704.2390

(3) Pulleys for crank shaft, alternator and water pump for

agricultural tractors of sub-headings 8701.9220 and
8701.9320

35

8483.5030

- - - Other for engine of motor cars and vehicles

35

8483.5090

- - - Other

20

- Clutches and shaft couplings (including universal joints):

8483.6010

- - - Clutches

35

- - - Other:

8483.6091

- - - -Shaft coupling (including Universal Joints) for vehicles
of heading 87.11

35

8483.6092

- - - -Other for motor cars and vehicles

35

8483.6099

----Other

20

- Toothed wheels, chain sprockets and other transmission
elements presented separately; parts:

8483.9010

- - - Following components for agricultural tractors of sub -
headings 8701.9220 and 8701.9320:

35

(1) Coupler differential lock/actuating collar

iS

Coupler PTO

Coupler rear drive (for tractors upto 60 kW)

Dog splitter

Fork for clutch / lever fork for clutch

Fork shifter planetary / Fork splitter

Parts for carrier assembly planetary gears

Parts for rear axle carrier assembly

RICO IGI ES CoG

Planetary coupler / sleeve sliding gear

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

(10) Shifter fork

8483.9020 --- For vehicles of heading 87.11 35

8483.9030 --- Other for motor cars and vehicles 35

8483.9090 --- Other 20

84.84 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.

- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:

8484.1010 -- - Spiral wound 3

- - - For vehicles of Chapter 87:

8484.1021 - - - - Gaskets and joints for agricultural tractors of sub - 35 headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)

8484.1022 ---- Gaskets for water pump, inlet pipe and cylinder block 35 plate for vehicles of heading 8703.2193

8484.1029 ---- Other 35

8484.1090 --- Other 20

- Mechanical seals:

8484.2010 --- For use with the machines/ components of vehicles of 35 chapter 87

8484.2020 - - - Metal Jacketed gaskets 3

8484.2090 --- Other 3

8484.9000 - Other 20

[84.85]

84.86 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.

8486.1000 - Machines and apparatus for the manufacture of boules 3
or wafers

8486.2000 - Machines and apparatus for the manufacture of 3
semiconductor devices or of electronic integrated circuits

8486.3000 - Machines and apparatus for the manufacture of flat 3
panel displays

8486.4000 - Machines and apparatus specified in Note 9 (C) to this 3
Chapter

8486.9000 - Parts and accessories. 3

84.87 Machinery parts, not containing electrical connectors,

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

insulators, coils, contacts or other electrical features,
not specified or included elsewhere in this Chapter.

8487.1000 - Ships' or boats' propellers and blades therefor 3

- Other:

8487.9010 - - - Oil seals for vehicles of chapter 87 35

8487.9090 --- Other 20

Chapter 85

Electrical machinery and eq

uipment and parts thereof;

sound recorders and reproducers, television image and sound recorders
and reproducers, and parts and accessories of such articles

pads, foot-muffs or the like; electrically warmed

clothing, footwear or ear pads or other electrically warmed articles worn on or

sed in medical, surgical, dental or veterinary

Notes.

This Chapter does not cover:

- a) Electrically warmed blankets, bed
about the person;
- b) Articles of glass of heading 70.11;
- c) Machines and apparatus of heading 84.86;
- d) Vacuum apparatus of a kind u
sciences (heading 90.18); or
- e) Electrically heated furniture of Chapter 94.

2 Headings 85.01 to 85.04 do not a

85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifie

3. For the purposes of heading
includes those presented with ancillary componen
of storing and supplying energy or protect it
temperature control devices (for example, thermi
also include a portion of the protective housing of t

4. Heading 85.09 covers only the fo!
commonly used for domestic purposes:

pply to goods described in heading 85.11, 85.12,
rs remain classified in heading 85.04.

85.07, the expression "electric accumulators"
is which contribute to the accumulator's function
from damage, such as electrical connectors,
stors) and circuit protection devices. They may
he goods in which they are to be used.

lowing electro-mechanical machines of the kind

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) | Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.23 :

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E?PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9.

For the purposes of headings 85.41 and 85.42 :

“Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

“Electronic integrated circuits” are :

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) | Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1.

“Components” may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

“Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

“Silicon based sensors” consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the

function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

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1141

(b)

(c)

10.

“Silicon based actuators” consist of microelectronic and mechanical structures that

are created in the mass or on the surface of a semiconductor and function of converting electrical signals into physical movement.

“Silicon based resonators” are components that consist of mechanical structures that are created in the mass or on the semiconductor and have the function of generating a mechanical

hat have the

microelectronic or
surface of a
or electrical

oscillation of a predefined frequency that depends on the physical geometry of

these structures in response to an external input.

“Silicon based oscillators” are active components that consist of micromechanical structures that are created in the mass or on the

electronic or
surface of a

semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of

these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42

shall take precedence over any other heading in the Nomenclature, except in the

case of heading 85.23, which might cover them by reference to, in particular, their

function.

function.

For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1.

Subheadings 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

PCT CODE

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

85.01 Electric motors and generators (excluding generating sets).

8501.1000 - Motors of an output not exceeding 37.5 W 3

8501.2000 - Universal AC/DC motors of an output exceeding 37.5 W 3
- Other DC motors; DC generators:
- - Of an output not exceeding 750 W:

8501.3110 - - - Photovoltaic generators consisting of panels of 3
photocells combined with other apparatus

8501.3190 --- Other 3
- - Of an output exceeding 750 W but not exceeding 75 kW:

8501.3210 - - - Photovoltaic generators consisting of panels of 3
photocells combined with other apparatus

8501.3290 --- Other 3

8501.3300 - - Of an output exceeding 75 kW but not exceeding 375 3
kw

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8501.3400 - - Of an output exceeding 375 kW 3

- Other AC motors, single phase:

8501.4010 - - - Of an output not exceeding 60 watts 3

8501.4090 --- Other 20

- Other AC motors, multi- phase:

- - Of an output not exceeding 750 W:

8501.5110 - - - Submersible motors of stainless steel 3

8501.5120 - - - AC clutch motors for industrial sewing machine 3

8501.5190 --- Other 20

- - Of an output exceeding 750 W but not exceeding 75 kW:

8501.5210 - - - Submersible motors of stainless steel 3

8501.5220 - - - AC clutch motors for industrial sewing machine 3

8501.5230 --- Geared motors 20

8501.5290 --- Other 20

- - Of an output exceeding 75 kW:

8501.5310 --- Of an output exceeding 75 kW but not exceeding 375 kW (500 HP) 20

8501.5320 - - - Submersible motors of stainless steel 3

8501.5330 --- Geared motors 3

8501.5340 ---H.T Motors with operating input voltage above 1 kV 3

8501.5390 --- Other 3

- AC generators (alternators):

8501.6100 - - Of an output not exceeding 75 kVA 20

8501.6200 - - Of an output exceeding 75 kVA but not exceeding 375 kVA 20

8501.6300 - - Of an output exceeding 375 kVA but not exceeding 750 kVA 20

- - Of an output exceeding 750 kVA:

8501.6410 - - - Of an output exceeding 750 kVA but not exceeding 1100 kVA 20

8501.6490 --- Other 3

85.02 Electric generating sets and rotary converters.

- Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines):

- - Of an output not exceeding 75 kVA:

8502.1110 - - - Of an output not exceeding 5 kVA 3

8502.1120 - - - Exceeding 5 KVA but not exceeding 20 KVA 20

8502.1130 - - - Exceeding 20 KVA but not exceeding 50 KVA 20

8502.1190 --- Other 20

8502.1200 - - Of an output exceeding 75 kVA but not exceeding 375 kVA 16

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- - Of an output exceeding 375 kVA:

8502.1310 - - - Of an output exceeding 375 kVA but not exceeding 16
1100 kVA

8502.1390 --- Other 3

8502.2000 - Generating sets with spark- ignition internal combustion 11
piston engines

- Other generating sets:

8502.3100 - - Wind-powered 3

8502.3900 - - Other 3

8502.4000 - Electric rotary converters 20

85.03 Parts suitable for use solely or principally with the
machines of heading 85.01 or 85.02.

8503.0010 - - - Of machine of heading 8501.1000, 8501.2000, 3

8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010,

8501.5110, 8501.5210, 8501.5320, 8501.5330, 8502.3100

& 8502.3900

8503.0020 - - - Of machine of heading 8501.5340, 8501.5390, 11

8502.1110, 8502.1390 & 8502.2000

8503.0090 --- Other 16

85.04 Electrical transformers, static converters (for example,
rectifiers) and inductors.

8504.1000 - Ballasts for discharge lamps or tubes 20

- Liquid dielectric transformers:

8504.2100 - - Having a power handling capacity not exceeding 650 20
kVA

8504.2200 - - Having a power handling capacity exceeding 650 kVA 20
but not exceeding 10,000 kVA

8504.2300 - - Having a power handling capacity exceeding 10,000 20
kVA

- Other transformers:

8504.3100 - - Having a power handling capacity not exceeding 1 kVA 20

8504.3200 - - Having a power handling capacity exceeding 1 kVA but 20
not exceeding 16 kVA

8504.3300 - - Having a power handling capacity exceeding 16 kVA but 20
not exceeding 500 kVA

8504.3400 - - Having a power handling capacity exceeding 500 kVA 20

- Static converters:

8504.4010 - - - Un-interrupted power supply (UPS) of power rating 16
upto 1.5 kVA

8504.4020 - - - Battery chargers 11

8504.4090 --- Other 16

8504.5000 - Other inductors 20

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Parts:

8504.9010 --- On load-tape changer for power transformers 3

8504.9020 --- Bushings for power transformers 3

8504.9030 - - - Of machines of heading 8504.4090 3

8504.9040 - - - Toroidal cores and strips 11

8504.9090 --- Other 16

85.05 Electro- magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro- magnetic lifting heads.

- Permanent magnets and articles intended to become permanent magnets after magnetisation:

8505.1100 - - Of metal 3

8505.1900 - - Other 3

8505.2000 - Electro- magnetic couplings, clutches and brakes 3

8505.9000 - Other, including parts 3

85.06 Primary cells and primary batteries.

8506.1000 - Manganese dioxide 11

8506.3000 - Mercuric oxide 11

8506.4000 - Silver oxide 11

8506.5000 - Lithium 11

8506.6000 - Air- zinc 11

8506.8000 - Other primary cells and primary batteries 11

- Parts:

8506.9010 - - - Brass caps for dry battery cell 3

8506.9090 --- Other 3

85.07 Electric accumulators, including separators therefor, whether or not rectangular (including square).

- Lead- acid, of a kind used for starting piston engines:

8507.1010 - - - Meant for motor cars of heading 87.03, vehicles of sub- 35 headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11

8507.1020 - - - Meant for vehicles of heading 87.02 and sub-headings 35 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390

8507.1090 --- Other 35

- Other lead- acid accumulators:

8507.2010 - - - Sealed lead-acid batteries used in telephone exchanges 20

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8507.2090 --- Other 20

8507.3000 - Nickel- cadmium 11

8507.4000 - Nickel- iron 11

8507.5000 - Nickel-metal hydride 11

8507.6000 - Lithium-ion 11

8507.8000 - Other 11

8507.9000 - Parts 11

85.08 Vacuum cleaners.

- With self- contained electric motor :

8508.1100 -- Of a power not exceeding 1,500 W and having a dust 20 bag or other receptacle capacity not exceeding 20 |

8508.1900 -- Other 20

- Other vacuum cleaners:

8508.6010 - - - Industrial vacuum cleaner 3

8508.6090 --- Other 20

8508.7000 - Parts 11

85.09 Electro- mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08.

- Food grinders and mixers; fruit or vegetable juice extractors:

8509.4010 - - - Food grinders 20

8509.4020 - - - Fruit mixers 20

8509.4030 - - - Fruit or vegetable juice extractors 20

8509.8000 - Other appliances 20

8509.9000 - Parts 20

85.10 Shavers, hair clippers and hair- removing appliances, with self- contained electric motor.

8510.1000 - Shavers 3

8510.2000 - Hair clippers 3

8510.3000 - Hair- removing appliances 3

8510.9000 - Parts 3

85.11 Electrical ignition or starting equipment of a kind used for spark- ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines.

8511.1000 - Sparking plugs 11

- Ignition magnetos; magneto- dynamos; magnetic flywheels:

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8511.2010 - - -Magneto for vehicles of heading 87.11 35

8511.2090 -- -Other 35

- Distributors; ignition coils:

8511.3010 - -- Ignition coils for vehicles of heading 87.11 35

8511.3020 - - - Other for motor cars and vehicles 35

8511.3090 -- -Other 20

- Starter motors and dual purpose starter- generators:

- - - Starter motors:

8511.4011 ----For agricultural tractors of sub - headings 8701.9220 35
and 8701.9320

8511.4012 --- -Other for motor cars and vehicles 35

8511.4019 ----Other 20

8511.4090 --- Other 35

- Other generators:

8511.5010 --- Alternator assembly for agricultural tractors of sub - 35
headings 8701.9220 and 8701.9320

8511.5020 --- Alternator assembly for other motor cars and vehicles 35

8511.5090 --- Other 20

- Other equipment:

8511.8010 - - - Heater/glow plugs for agricultural tractors of sub - 35
headings 8701.9220 and 8701.9320

8511.8020 - - - Heater/glow plugs for other motor cars and vehicles 35

8511.8030 --- Capacitor Discharge Ignition (CDI) unit for vehicles of 35
heading 87.11

8511.8040 --- Capacitor Discharge Ignition (CDI) unit for other motor 35
cars and vehicles

8511.8090 --- Other 20

- Parts:

8511.9010 --- Aluminium casted distributor case for motor cars of 35
heading 8703 (not exceeding 800cc) and vehicles of sub -
heading 8704.3190

8511.9020 - - - Other for motor cars and vehicles 35

8511.9090 --- Other 20

85.12 Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.

8512.1000 - Lighting or visual signalling equipment of a kind used on 20 bicycles

- Other lighting or visual signalling equipment:

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Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

(1)

(2)

(3)

(4)

8512.2010

- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11

35

(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11

(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.

(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190

(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.3130, 8704.3150,

8704.3190 and 87.11

(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150 and 8704.3190

(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 cc) and vehicles of sub-heading 8703.2115 and 8704.3150 winking devices for vehicles of heading 87.11

(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, — 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 and 8703.3225

8512.2020

- - - Following components of motor vehicles;

(1) Head light for vehicles of sub - headings 8701.9220 and 8701.9320

35

(2) Lamp assembly, front turn signal for vehicles of sub - headings 8701.9220, 8701.9320 and 8704.2219

(3) Lamp assembly for illuminating license plate for vehicles of sub - headings 8701.9220 and 8701.9320

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390

(5) Lamp assembly, side body turning indicator for vehicles of _sub- headings 8701.9220 and 8701.9320

(6) Car ceiling lamp/room lamp for vehicles of sub- heading 8704.2219

8512.2090 --- Other 35

- Sound signalling equipment:

8512.3010 --- For vehicles of sub-headings 8703.2113, 8703.2115, 35 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11

8512.3020 --- For vehicles of heading 87.02 and sub-headings 35 8701.9220 and 8701.9320

8512.3030 --- Anti-theft alarm system for vehicles of chapter 87 35

8512.3090 --- Other 35

- Windscreen wipers, defrosters and demisters:

8512.4010 - - - (1) Wiper arm and blade assembly for motor cars of 35 heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223, 8703.3225 and 8704.2190

(2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.3130 and 8704.3190

8512.4020 - - - Wiper arm and blade assembly for vehicles of sub- 35 heading 8704.2219

8512.4090 --- Other 35

- Parts:

8512.9010 --- Parts of the products of sub-headings 8512.4010 35

8512.9020 --- Knobs for light switches for agricultural tractors of sub 35 - headings 8701.9220 and 8701.9320

8512.9030 --- Knobs for light switches for motor cars and vehicles 35

8512.9090 --- Other 35

85.13 Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.

- Lamps:

8513.1010 --- Miners' safety lamps 3

8513.1020 - - - Other safety lamps; Morse signalling lamps; 16 examination lamps

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8513.1030 - - - Rechargeable emergency light 11

8513.1040 --- Torches 11

8513.1050 - - - Hurricane lanterns 11

8513.1090 --- Other 16

- Parts:

8513.9010 - - - Of Miners' safety lamps 3

8513.9090 --- Other 11

85.14 Industrial or laboratory electric furnaces and ovens

(including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.

8514.1000 - Resistance heated furnaces and ovens 3

8514.2000 - Furnaces and ovens functioning by induction or dielectric 3
loss

8514.3000 - Other Furnaces and ovens 3

8514.4000 - Other equipment for the heat treatment of materials by 3
induction or dielectric loss

8514.9000 - Parts 3

85.15 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.

- Brazing or soldering machines and apparatus:

8515.1100 - - Soldering iron and guns 3

8515.1900 - - Other 3

- Machines and apparatus for resistance welding of metal:

8515.2100 - - Fully or partly automatic 3

8515.2900 - - Other 3

- Machines and apparatus for arc (including plasma arc) welding of metals:

8515.3100 - - Fully or partly automatic 3

8515.3900 - - Other 3

8515.8000 - Other machines and apparatus 3

8515.9000 - Parts 3

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

85.16 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.

8516.1000 - Electric instantaneous or storage water heaters and 20 immersion heaters

- Electric space heating apparatus and electric soil heating apparatus:

8516.2100 - - Storage heating radiators 20

8516.2900 - - Other 20

- Electro- thermic hair- dressing or hand- drying apparatus:

8516.3100 - - Hair dryers 20

8516.3200 - - Other hair-dressing apparatus 20

8516.3300 - - Hand-drying apparatus 20

8516.4000 - Electric smoothing irons 20

8516.5000 - Microwave ovens 20

- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:

8516.6010 --- Electric oven 20

8516.6020 - - - Electric ranges 20

8516.6030 - - - Electric roasters/grillers 20

8516.6090 --- Other 20

- Other electro- thermic appliances:

8516.7100 - - Coffee or tea makers 20

8516.7200 - - Toasters 20

- - Other:

8516.7910 -- - Insect killers 20

8516.7990 --- Other 20

- Electric heating resistors:

8516.8010 - - - Electric Heating Element for Refrigerators/Power 11 condensation heater for motors

8516.8090 --- Other 20

8516.9000 - Parts 3

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

85.17 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.

- Telephone sets, including telephones for cellular networks or for other wireless networks:

8517.1100 - - Line telephone sets with cordless handsets 20

- - Telephones for cellular networks or for other wireless networks:

8517.1210 --- Cellular mobile phone eRxi

8517.1220 --- Fixed wireless terminal and CDMA 16

8517.1230 --- Satellite mobile phone, whether or not functional on 11 cellular networks

8517.1290 --- Other 20

-- Other:

8517.1810 - - - Video phones 11

8517.1890 --- Other 11

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :

8517.6100 -- Base stations 11

-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus

8517.6210 --- Voice frequency telegraphy 11

8517.6220 --- Modems 11

8517.6230 --- High bit rate digital hierarchy system (SDH) 11

8517.6240 --- Digital loop carrier system (DLC) 11

8517.6250 --- Synchronous digital hierarchy system (SDH) 11

8517.6260 --- Multiplexers, statistical multiplexers 11

8517.6270 --- Routers 3

8517.6290 --- Other 16

-- Other:

8517.6910 --- ISDN system 11

8517.6920 --- ISDN terminal adapters 11

8517.6940 - - - Subscriber end equipment 11

8517.6950 - - - Set top boxes for gaining access to internet 11

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8517.6960 - - - Attachements for telephones 11

8517.6970 - - - Networking equipments like LAN bridges, hubs, 3
switches and repeaters

8517.6980 - - - Multi-station access units 3

8517.6990 --- Other 16

8517.7000 - Parts 11

85.18 Microphones and stands therefor; loudspeakers,
whether or not mounted in their enclosures;
headphones and earphones, whether or not combined
with a microphone, and sets consisting of a
microphone and one or more loudspeakers; audio-
frequency electric amplifiers; electric sound amplifier
sets.

- Microphones and stands therefor:

8518.1010 - - - Microphones having a frequency range of 300 Hz to 3
3.4 KHz with a diameter not exceeding 10 mm and a height
not exceeding 3 mm, for telecommunication use

8518.1090 --- Other 16

- Loudspeakers, whether or not mounted in their
enclosures:

8518.2100 - - Single loudspeakers, mounted in their enclosure 20

8518.2200 - - Multiple loudspeakers, mounted in the same enclosure 20
- - Other:

8518.2910 - - - Loudspeakers, without housing, having a frequency 3
range of 300 Hz to 3.4 KHz with a diameter of not
exceeding 50mm, for telecommunication use

8518.2990 --- Other 20

8518.3000 - Headphones and earphones, whether or not combined 20
with a microphone, and sets consisting of a microphone
and one or more loudspeakers

8518.4000 - Audio- frequency electric amplifiers 20

8518.5000 - Electric sound amplifier sets 20

8518.9000 - Parts 16

85.19 Sound recording or reproducing apparatus.

8519.2000 - Apparatus operated by coins, banknotes, bank Cards, 20 tokens or by other means of payment

8519.3000 - Turntables (record- decks) 20

8519.5000 - Telephone answering machines 20

- Other apparatus:

-- Using magnetic, optical or semiconductor media:

8519.8110 - - - Dubbing system of a kind used in film studios and 3

production houses

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8519.8190 --- Other 20

- - Other:

8519.8910 - - - Compact disc players 20

8519.8920 - - - Dubbing system of a kind used in film studios and 3
production houses

8519.8930 --- MP-3 player 20

8519.8990 --- Other 20

[85.20]

85.21 Video recording or reproducing apparatus, whether or
not incorporating a video tuner.

- Magnetic tape- type:

8521.1010 --- VCR. 20

8521.1020 ---V.CP. 20

8521.1090 --- Other 20

- Other:

8521.9010 - - - Laser video Disc Player 20

8521.9090 --- Other 20

85.22 Parts and accessories suitable for use solely or
principally with the apparatus of headings 85.19 or
85.21.

8522.1000 - Pick- up cartridges 3

8522.9000 - Other 3

85.23 Discs, tapes, solid- state non- volatile storage devices,
"smart cards" and other media for the recording of
sound or of other phenomena, whether or not
recorded, including matrices and masters for the
production of discs, but excluding products of Chapter
37.

- Magnetic media :

8523.2100 - - Cards incorporating a magnetic stripe 3

-- Other:

8523.2910 - - - Magnetic discs 3

8523.2920 - - - Video magnetic tapes including those in hubs and 20
reels, rools, pancakes and jumbo rolls

8523.2930 - - - Audio cassettes 20

8523.2940 --- Video cassettes 20

8523.2990 --- Other 20

- Optical media:

- - Unrecorded:

8523.4110 - - - Compact disc (CD) 11

8523.4120 - - - Digital versatile discs (DVD) 11

8523.4190 --- Other 11

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- - Other:

8523.4910 --- containing software 11

8523.4920 - - - Discs for laser reading system containing audio 11
material

8523.4930 --- Discs for laser reading system containing images or 11
video material

8523.4990 --- Other 11
- Semiconductor media :

-- Solid-state non-volatile storage devices:

8523.5110 --- Multimedia memory cards (MMC), SD cards 3

8523.5120 - - - Other multimedia storage devices capable of 3
connecting to an automatic data processing machine

8523.5130 --- Containing software 11

8523.5190 --- Other 3
-- "Smart cards":

8523.5210 --- SIM cards 3

8523.5220 - - - Memory cards 3

8523.5290 --- Other 3
-- Other:

8523.5910 --- Proximity cards and tags 3

8523.5990 --- Other 11
- Other:

8523.8010 - - - Other, for reproducing representations of instructions, 3
data sound and image, recorded in a machine readable
binary form, and capable of being manipulated or providing
interactivity to a user, by means of an automatic data
processing machine

8523.8020 - - - Gramophone records 20

8523.8030 - - - Information technology software 3

8523.8040 - - - Video tapes of education nature 3

8523.8050 - - - Digital Quran 3

8523.8090 --- Other 11

[85.24]

85.25 Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.

- Transmission apparatus

8525.5010 - - - Radio broadcast transmitter 16

8525.5020 --- TV broadcast transmitter 16

8525.5030 - - - Communication jamming equipment 16

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8525.5040 - - - Wireless microphone 16

8525.5090 --- Other 3

- Transmission apparatus incorporating reception

apparatus:

8525.6010 --- Blue tooth whether or not capable Of connecting to an 11

automatic data processing machine

8525.6020 - - - Radio paging apparatus 11

8525.6030 -- - Walkie talkie set 11

8525.6040 --- VSAT terminals 11

8525.6050 - - - Other satellite communication equipment 11

8525.6060 - - - Vehicle tracking system 11

8525.6070 --- Modems 11

8525.6090 --- Other 11

- Television cameras, digital cameras and video camera

recorders:

8525.8010 - - - Close circuit TV cameras 11

8525.8020 - - - Multimedia still/video camera 11

8525.8030 --- Television cameras 11

8525.8040 - - - Digital cameras 11

8525.8050 - - - Video cameras recorders 11

8525.8090 --- Other 11

85.26 Radar apparatus, radio navigational aid apparatus and
radio remote control apparatus.

8526.1000 - Radar apparatus 3

- Other:

8526.9100 - - Radio navigational aid apparatus 3

8526.9200 - - Radio remote control apparatus 3

85.27 Reception apparatus for radio- broadcasting, whether
or not combined, in the same housing, with sound
recording or reproducing apparatus or a clock.

- Radio-broadcast receivers capable of operating without
an external source of power :

8527.1200 - - Pocket-size radio cassette-players 20

8527.1300 - - Other Apparatus combined with sound recording or 20
reproducing Apparatus

8527.1900 -- Other 20

- Radio-broadcast receivers not capable of operating
without an external source of power, of a kind used in
motor vehicles :

- - Combined with sound recording or reproducing
apparatus:

8527.2110 --- For vehicles of chapter 87 35

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8527.2190 --- Other 20

- - Other:

8527.2910 --- For vehicles of chapter 87 35

8527.2990 --- Other 20

- Other :

8527.9100 - - Combined with sound recording or reproducing 20
apparatus

8527.9200 - - not combined with sound recording or reproducing 20
apparatus but combined with a clock

- - Other:

8527.9910 --- Modems 11

8527.9990 --- Other 20

85.28 Monitors and projectors, not incorporating television
reception apparatus; reception apparatus for
television, whether or not incorporating radio-
broadcast receivers or sound or video recording or
reproducing apparatus.

- Cathode-ray tube monitors :

8528.4200 -- Capable of directly connecting to and designed for use 3
with an automatic data processing machine of heading
84.71

8528.4900 -- Other 20

- Other monitors :

8528.5200 - - Capable of directly connecting to and designed for use 3
with an automatic data processing machine of heading
84.71

8528.5900 - - Other 20

- Projectors :

- - Capable of directly connecting to and designed for use
with an automatic data processing machine of heading
84.71:

8528.6210 - - - Multimedia projector 3

8528.6290 --- Other 3

8528.6900 -- Other 20

- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:

- - Not designed to incorporate a video display or screen:

8528.7110 --- Reception apparatus for receiving satellite signals of a 20 kind used with TV (satellite dish receivers)

8528.7190 --- Other 20

-- Other, colour:

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

--- Television set:

8528.7211 ----LCD and LED 20

8528.7212 ---- Other 20

8528.7290 --- Other 20

8528.7300 -- Other, monochrome 20

85.29 Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.

- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:

8529.1010 - - - Parts and accessories for cable TV/Satellite receiver 20
i.e. (splitter, channel combiners, signal amplifiers etc)

8529.1020 ---LNB, actuators 20

8529.1090 --- Other 16

- Other:

8529.9020 ---T.V tuners 3

8529.9030 --- T.V. converter box 20

8529.9090 --- Other 20

85.30 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).

8530.1000 - Equipment for railways or tramways. 3

8530.8000 - Other equipment 3

8530.9000 - Parts 3

85.31 Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.

8531.1000 - Burglar or fire alarms and similar apparatus 3

8531.2000 - Indicator panels incorporating liquid crystal devices (LCD) 20
or light-emitting diodes (LED)

8531.8000 - Other apparatus 11

- Parts:

8531.9010 - - - Panic button 3

8531.9020 - - - Parts of apparatus of sub-heading 8531.2000 3

8531.9090 --- Other 3

85.32 Electrical capacitors, fixed, variable or adjustable (pre-set).

8532.1000 - Fixed capacitors designed for use in 50/60 Hz circuits and 20
having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)

- Other fixed capacitors:

8532.2100 -- Tantalum 11

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8532.2200 - - Aluminium electrolytic 20

8532.2300 - - Ceramic dielectric, single layer 11

8532.2400 - - Ceramic dielectric, multilayer 11

8532.2500 - - Dielectric of paper or plastics 20

8532.2900 - - Other 20

- Variable or adjustable (pre- set) capacitors:

8532.3090 --- Other 20

- Parts:

8532.9010 - - - Capacitors decks of metal or plastic with terminals or 11
connectors

8532.9020 - - - Capacitors terminals 11

8532.9090 --- Other 20

85.33 Electrical resistors (including rheostats and
potentiometers), other than heating resistors.

8533.1000 - Fixed carbon resistors, composition or film types 3

- Other fixed resistors:

8533.2100 - - For a power handling capacity not exceeding 20 W 3

8533.2900 - - Other 3

- Wirewound variable resistors, including rheostats and
potentiometers:

8533.3100 - - For a power handling capacity not exceeding 20 W 3

8533.3900 - - Other 3

8533.4000 - Other variable resistors, including rheostats and 3
potentiometers

8533.9000 - Parts 3

8534.0000 Printed circuits. 20

85.35 Electrical apparatus for switching or protecting
electrical circuits, or for making connections to or in
electrical circuits (for example, switches, fuses,
lightning arresters, voltage limiters, surge

suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.

8535.1000 - Fuses 20

- Automatic circuit breakers:

- - For a voltage of less than 72.5 kV:

8535.2110 --- Upto 17.5 kV 20

8535.2190 --- Other 11

8535.2900 - - Other 11

- Isolating switches and make- and- break switches:

8535.3010 - - For a voltage upto 145 kV 20

8535.3090 --- Other 11

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Lightning arrestors, voltage limiters and surge suppressors:

8535.4010 - - - For a voltage upto 245 kV 20

8535.4090 --- Other 11

8535.9000 - Other 11

85.36 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.

8536.1000 - Fuses 20

- Automatic circuit breakers:

8536.2010 - - - Circuit breakers above 10 amp 3

8536.2020 - - - Air Circuit breakers, multi phase 3

8536.2090 --- Other 20

8536.3000 - Other apparatus for protecting electrical circuits 20

- Relays:

8536.4100 - - For a voltage not exceeding 60 V 3

8536.4900 - - Other 3

- Other switches:

8536.5010 - - - Pressure switches 11

- - - Switches for vehicles of chapter 87

8536.5021 ----(1) Ignition switches without combination steering lock for 35 motor cars of heading 8703 (not exceeding 800 cc) (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190 (4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub-heading 8704.2190

8536.5022 - - - - Neutral safety switch, push button, ignition switch, 35

light switch, stop light switch, and horn switch for vehicles
of sub - headings 8701.9220 and 8701.9320

8536.5029 ----Other 35

- - - Other:

8536.5091 - - - -Other for motor cars and vehicles 35

8536.5099 ----Other 20

- Lamp- holders, plugs and sockets:

8536.6100 - - Lamp-holders 20

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- - Other:

8536.6910 - - - Plugs and Sockets with pins 16 and above 3

8536.6990 --- Other 20

8536.7000 - Connectors for optical fibres, optical fibre bundles or 20 cables

- Other apparatus:

8536.9010 - - - Wafer probers 3

8536.9030 - - - Magnetic contactors/thermal protectors for motors 11

8536.9090 --- Other 20

85.37 Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of

heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.

- For a voltage not exceeding 1,000 V:

8537.1010 --- Fuse boxes with fuses for vehicles of heading 87.11 35

8537.1020 --- Fuse boxes for other motor cars and vehicles 35

8537.1090 --- Other 20

8537.2000 - For a voltage exceeding 1,000 V 20

85.38 Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.

8538.1000 - Boards, panels, consoles, desks, cabinets and other 20 bases for the goods of heading 85.37, not equipped with their apparatus

- Other:

8538.9010 --- Vacuum Interrupters for vacuum circuit breakers 3

8538.9090 --- Other 16

85.39 Electric filament or discharge lamps, including sealed beam lamp units and ultra- violet or infra- red lamps; arc- lamps; light-emitting diode (LED) lamps.

8539.1000 - Sealed beam lamp units 35

- Other filament lamps, excluding ultra- violet or infra- red lamps:

- - Tungsten halogen:

8539.2110 - - - Bulbs for automotive vehicles 35

8539.2190 --- Other 11

8539.2200 - - Other, of a power not exceeding 200 W and for a voltage 20 exceeding 100V

- - Other:

8539.2910 - - - For automotive vehicles 35

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8539.2920 - - - For flash light 20

8539.2990 --- Other 20

- Discharge lamps, other than ultra- violet lamps:

- - Fluorescent, hot cathode:

8539.3110 - - - Energy saving lamp 3

8539.3120 - - - Energy saving tube 3

8539.3190 --- Other 20

- - Mercury or sodium vapour lamps; metal halide lamps:

8539.3210 - - - Energy saving lamp 3

8539.3220 - - - Energy saving tube 3

8539.3290 --- Other 20

8539.3900 - - Other 20

- Ultra- violet or infra- red lamps; arc- lamps:

8539.4100 - - Arc-lamps 20

- - Other:

8539.4910 - - - Infra-red lamp 20

8539.4920 - - - Ultra-violet lamps 20

- Light-emitting diode (LED) lamps:

8539.5010 --- Bulb 3

8539.5020 --- Tube 3

- Parts:

8539.9010 - - - Tungsten filament and lead in wire for bulbs and tube 3
lights

8539.9020 - - - Base cap for bulb 3

8539.9030 - - - Base cap for tube light 11

8539.9040 - - - Parts for energy saving lamps 3

8539.9090 --- Other 11

85.40 Thermionic, cold cathode or photo- cathode valves and
tubes (for example, vacuum or vapour or gas filled
valves and tubes, mercury arc rectifying valves and
tubes, cathode- ray tubes, television camera tubes).

- Cathode- ray television picture tubes, including video
monitor cathode- ray tubes:

8540.1100 - - Colour 3

8540.1200 - - Monochrome 3

8540.2000 - Television camera tubes; image converters and 3
intensifiers; other photo- cathode tubes

8540.4000 - Data/graphic display tubes, monochrome; data/graphic 3
display tubes, colour, with a phosphor dot screen pitch
smaller than 0.4 mm

8540.6000 - Other cathode- ray tubes 3

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:

8540.7100 - - Magnetrons 3

8540.7900 - - Other 3

- Other valves and tubes:

8540.8100 - - Receiver or amplifier valves and tubes 3

8540.8900 - - Other 3

- Parts:

8540.9100 - - Of cathode-ray tubes 3

8540.9900 - - Other 3

85.41 Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED); mounted piezo-electric crystals.

8541.1000 - diodes, other than photosensitive of light-emitting diodes(LED) 3

- Transistors, other than photosensitive transistors:

8541.2100 - - With a dissipation rate of less than 1 W 3

8541.2900 - - Other 3

8541.3000 - Thyristors, diacs and triacs, other than photosensitive devices 3

8541.4000 - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED) 3

8541.5000 - Other semiconductor devices 3

8541.6000 - Mounted piezo-electric crystals 3

8541.9000 - Parts 3

85.42 Electronic integrated circuits.

- Electronic integrated circuits :

8542.3100 -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits 3

8542.3200 -- Memories 3

8542.3300 -- Amplifiers 3

8542.3900 -- Other 3

8542.9000 - Parts 3

85.43 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.

8543.1000 - Particle accelerators 11

PCT CODE

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8543.2000 - Signal generators 11

8543.3000 - Machines and apparatus for electroplating, electrolysis or 3
electrophoresis

- Other machines and apparatus:

8543.7010 --- Remote control 3

8543.7020 --- Insect killer 20

8543.7030 --- Machine for electric cigarettes 20

8543.7090 --- Other 3

- Parts:

8543.9010 --- Of machines of heading 8543.1000 & 8543.2000 3

8543.9090 --- Other 3

85.44 Insulated (including enamelled or anodised) wire, cable
(including co- axial cable) and other insulated electric
conductors, whether or not fitted with connectors;
optical fibre cables, made up of individually sheathed
fibres, whether or not assembled with electric
conductors or fitted with connectors.

- Winding wire:

-- Of copper:

8544.1110 - - - Enamelled wire with nylon cover 11

8544.1190 --- Other 20

8544.1900 - - Other 20

8544.2000 - Co- axial cable and other co- axial electric conductors 20

- Ignition wiring sets and other wiring sets of a kind used in
vehicles, aircraft or ships:

- - - Of a kind used in vehicles of chapter 87:

8544.3011 - - - - Wiring sets and cable sets for motor cars of heading 35
87.03, and vehicles of sub-headings 8703.2113, 8703.2115,
8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223,
8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225
and vehicles of heading 87.14

8544.3012 - - - - Wiring sets and cable sets for vehicles of heading 35
87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040,
8701.9220, 8701.9320, 8704.2219, 8704.2299 and
8704.2390

8544.3019 ---- Other 35

8544.3090 --- Other 20

- Other electric conductors, for a voltage not exceeding
1,000 V:

-- Fitted with connectors:

8544.4210 - - - Computer leads 3

--- Of a kind used in vehicles of chapter 87:

Heading / | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8544.4221 ---- Wiring sets and cable sets for motor cars of heading 35

87.03, and vehicles of sub-headings 8703.2113,

8703.2115, 8703.2193, 8703.2195, — 8703.2240,

8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150,

8704.3190, 8703.3225 and vehicles of heading 87.11

8544.4222 - - - - Wiring sets and cable sets for vehicles of heading 35

87.02 and sub-headings 8701.2020, 870.2090,

8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299

and 8704.2390

8544.4229 ---- Other 35

8544.4290 --- Other 20

-- Other:

8544.4910 --- Telephone cables 20

8544.4920 - - - Multi core, flexible, flat type copper, insulated (all 11
features together)

8544.4990 --- Other 20

8544.6000 - Other electric conductors, for a voltage exceeding 1,000 V 20

8544.7000 - Optical fibre cables 20

85.45 Carbon electrodes, carbon brushes, lamp carbons,

battery carbons and other articles of graphite or other

carbon, with or without metal, of a kind used for

electrical purposes.

- Electrodes:

8545.1100 - - Of a kind used for furnaces 3

8545.1900 - - Other 16

8545.2000 - Brushes 16

- Other:

8545.9010 - - - For motor vehicles including tractors 35

8545.9020 - - - For dry battery cells 3

8545.9090 --- Other 16

85.46 Electrical insulators of any material.

8546.1000 - Of glass 20

8546.2000 - Of ceramics 20

8546.9000 - Other 20

85.47 Insulating fittings for electrical machines, appliances

or equipment, being fittings wholly of insulating

material apart from any minor components of metal

(for example, threaded sockets) incorporated during

moulding solely for purposes of assembly, other than

insulators of heading 85.46; electrical conduit tubing

and joints therefor, of base metal lined with insulating

material.

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8547.1000 - Insulating fittings of cermics 20

8547.2000 - Insulating fittings of plastics 20

8547.9000 - Other 20

85.48 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.

- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:

8548.1010 - - - Batteries plates 3

8548.1090 --- Other 3

8548.9000 - Other 20

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1.

This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2.

The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

a)

Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

Articles of Chapter 82 (tools);

Articles of heading 83.06;

Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or,

provided they constitute integral parts of engines or motors, articles of heading 84.83;

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Electrical machinery or equipment (Chapter 85);
Articles of Chapter 90;

Articles of Chapter 91;

Arms (Chapter 93);

Lamps or lighting fittings of heading 94.05; or

Brushes of a kind used as parts of vehicles (heading 96.03).

References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts

or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

5.

For the purposes of this Section:

Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

Air-cushion vehicles are to be classified within this Section with the vehicles to

which they are most akin as follows:

In Chapter 86 if designed to travel on a guide-track (hovertrains);

In Chapter 87 if designed to travel over land or over both land and water;

In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof;

railway or tramway track fixtures and fittings and parts thereof; mechanical

(including electro-mechanical) traffic signaling equipment of all kinds

Notes.

This Chapter does not cover:

- a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- b) — Railway or tramway track construction material of iron or steel of heading 73.02; or
- c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, inter alia, to:

- a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- b) Frames, underframes, bogies and bissel-bogies;
- c) Axle boxes; brake gear;
- d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:

- a) Assembled track, turntables, platform buffers, loading gauges;
- b) | Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

86.01 Rail locomotives powered from an external source of electricity or by electric accumulators.

8601.1000 - Powered from an external source of electricity 3

8601.2000 - Powered by electric accumulators 3

86.02 Other rail locomotives; locomotive tenders.

8602.1000 - Diesel- electric locomotives 3

8602.9000 - Other 3

86.03 Self- propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8603.1000 - Powered from an external source of electricity 3

8603.9000 - Other 3

8604.0000 Railway or tramway maintenance or service vehicles, 3
whether or not self- propelled (for example,
workshops, cranes, ballast tampers, trackliners,
testing coaches and track inspection vehicles).

8605.0000 Railway or tramway passenger coaches, not 3
self- propelled; luggage vans, post office coaches
and other special purpose railway or tramway
coaches, not self- propelled (excluding those of
heading 86.04).

86.06 Railway or tramway goods vans and wagons, not
self-propelled.

8606.1000 - Tank wagons and the like 3

8606.3000 - Self- discharging vans and wagons, other than those of 3
subheading 8606.10

- Other:

8606.9100 - - Covered and closed 3

8606.9200 - - Open, with non-removable sides of a height exceeding 3
60 cm

8606.9900 - - Other 3

86.07 Parts of railway or tramway locomotives or rolling-
stock.

- Bogies, bissel- bogies, axles and wheels, and parts
thereof:

8607.1100 - - Driving bogies and bissel-bogies 3

8607.1200 - - Other bogies and bissel bogies 3

8607.1900 - - Other, including parts 3

- Brakes and parts thereof:

8607.2100 - - Air brakes and parts thereof 3

8607.2900 - - Other 3

8607.3000 - Hooks and other coupling devices, buffers, and parts 3

thereof

- Other:

8607.9100 - - Of locomotives 3

8607.9900 - - Other 3

8608.0000 Railway or tramway track fixtures and_ fittings; 3
mechanical (including _electro- = mechanical)
signalling, safety or traffic control equipment for
railways, tramways, roads, inland waterways, parking
facilities, port installations or airfields; parts of the
foregoing.

8609.0000 Containers (including containers for the transport of 11

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Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

fluids) specially designed and equipped for carriage
by one or more modes of transport.

Chapter-87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Note:

1. All motor cars for transport of persons (e.g. limousines, taxis, sports cars and racing cars) are classifiable under PCT code 87.03.

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

87.01 Tractors (other than tractors of heading 87.09).

- Single axle tractors:

8701.1010 - - - Components for the assembly/ manufacture, in any kit 30
form

8701.1090 --- Other 30

- Road tractors for semi- trailers:

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Subs" suffix DESCRIPTION CD (%)

heading

8701.2010 - - - Components for the assembly / manufacture of road 20
tractors for semi-trailers (prime movers), in any kit form, of
less than 280 HP

8701.2020 --- Road tractors for semi-trailers (prime movers) less than 20
280 HP

8701.2030 - - - Components for the assembly / manufacture of road 20
tractors for semi-trailers (prime movers), in any kit form, of
280 HP and above

8701.2040 - - - Road tractors for semi-trailers (prime movers) of 20
280 HP and above

8701.2090 --- Other 11

- Track- laying tractors:

8701.3010 - - - Components for the assembly/manufacture, in any kit 30
form

8701.3090 --- Other 30

- Other of an engine power:

8701.9100 - - Not exceeding 18 kW 11

- - Exceeding 18 kW but not exceeding 37 kW:

8701.9210 - - - Components for the assembly / manufacture of 16
agricultural tractors, in any kit form

8701.9220 - - - Agricultural Tractors, having an engine capacity 16
exceeding 26 kW but not exceeding 37 kW

8701.9290 --- Other 11

- - Exceeding 37 kW but not exceeding 75 kW:

8701.9310 - - - Components for the assembly / manufacture of 16
agricultural tractors, in any kit form

8701.9320 - - - Agricultural Tractors, having an engine capacity 16
exceeding 37 kW but not exceeding 75 kW

8701.9390 --- Other 11

8701.9400 - - Exceeding 75 kW but not exceeding 130 kW 11

8701.9500 -- Exceeding 130 kW 11

87.02 Motor vehicles for the transport of ten or more
persons, including the driver.

- With only compression- ignition internal combustion piston engine (diesel or semi- diesel):

8702.1010 --- Components for assembly / manufacture of vehicles, 20 in any kit form

8702.1090 --- Other 20

- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

motors for propulsion:

8702.2010 --- Components for assembly / manufacture of vehicles, 20
in any kit form

8702.2090 --- Other 20

- With both spark-ignition internal combustion reciprocating
piston engine and electric motor as motors for propulsion:

8702.3010 --- Components for assembly / manufacture of vehicles, 20
in any kit form

8702.3090 --- Other 20

- With only electric motor for propulsion:

8702.4010 --- Components for assembly / manufacture of vehicles, 20
in any kit form

8702.4090 --- Other 20

- Other:

8702.9010 --- Components for assembly / manufacture of vehicles, 20
in any kit form

8702.9020 - -- Components for assembly / manufacture of Fully 20
dedicated LNG/ LPG or CNG buses, in any kit form

8702.9030 --- Fully dedicated LNG buses (CBU) 20

8702.9040 --- Fully dedicated LPG buses (CBU) 20

8702.9050 --- Fully dedicated CNG buses (CBU) 20

8702.9090 --- Other 20

87.03 Motor cars and other motor vehicles principally
designed for the transport of persons (other than those
of heading 87.02), including station wagons and racing
cars.

8703.1000 - Vehicles specially designed for traveling on snow, golf 30
cars and similar vehicles.

- Other vehicles, with only spark-ignition internal
combustion reciprocating piston engine:

-- Of a cylinder capacity not exceeding 1,000cc:

--- Of a cylinder capacity not exceeding 800cc:

8703.2111 - - - -Components for the assembly/manufacture of 50
vehicles, in any kit form excluding those of headings

8703.2113 and 8703.2115

8703.2112 ----Components for the assembly/manufacture of mini van 50
type vehicles, in any kit form

8703.2113 ----Mini Vans (CBU) 50

8703.2114 - - - -Components for the assembly / manufacture of 50
auto rickshaws, in any kit form

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

8703.2115 ---- Auto rickshaws (CBU) 50

8703.2119 ---- Other 50

- - - Of a cylinder capacity exceeding 800cc but not
exceeding 1000cc:

8703.2191 - - - -Components for the assembly / manufacture of 55
vehicles, in any kit form excluding those of heading
8703.2193 and 8703.2195

8703.2192 ---- Components for the assembly / manufacture of 4x4 55
vehicles, in any kit form

8703.2193 ---- 4x4 vehicles (CBU) 55

8703.2194 - - - -Components for the assembly/manufacture of 55
Mini Van, in any kit form

8703.2195 ---- Mini vans (CBU) 55

8703.2199 ---- Other 55

- - Of a cylinder capacity exceeding 1,000cc but not
exceeding 1,500 cc:

8703.2210 - - - -Components for the assembly / manufacture of 60
vehicles, in any kit form excluding those of heading
8703.2240

8703.2220 --- Vehicles of a cylinder capacity exceeding 1000cc but 60
not exceeding 1300cc

8703.2230 --- Components for the assembly/manufacture of mini van, 60
in any kit form

8703.2240 --- Mini vans (CBU) 60

8703.2290 --- Other 60

- - Of a cylinder capacity exceeding 1,500cc but not
exceeding 3,000cc:
- - - Of a capacity exceeding 1,500cc but not exceeding
1,800cc:

8703.2311 - - - - Components for the assembly / manufacture of 75
vehicles, in any kit form

8703.2319 ---- Other 7

- - - Other, of a capacity exceeding 1,800cc but not
exceeding 3,000cc:

8703.2321 - - - - Components for the assembly / manufacture of 100
vehicles, in any kit form excluding of heading 8703.2323

8703.2322 ---- Components for the assembly / manufacture of sport 100
utility vehicles 4X4, in any kit form

8703.2323 ----~ Sport utility vehicles (SUVs 4x4) 100

8703.2329 ---- Other 100

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

- - Of a cylinder capacity exceeding 3,000cc:

8703.2410 - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.2490 --- Other 100

- Other vehicles, with only compression- ignition internal combustion piston engine (diesel or semi- diesel):

- - Of a cylinder capacity not exceeding 1,500cc:

--- Ofa cylinder capacity not exceeding 800cc:

8703.3111 - --- Components for the assembly / manufacture of 50 vehicles, in any kit form

8703.3112 ---- Other 50

- - - - Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:

8703.3121 - - - - Components for the assembly / manufacture of 55 vehicles, in any kit form

8703.3129 ---- Other 55

- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:

8703.3131 - --- Components for the assembly / manufacture of 60 vehicles, in any kit form

8703.3139 ---- Other 60

- - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:

- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.3211 - - - - Components for the assembly / manufacture of 75 vehicles, in any kit form

8703.3219 ---- Other 7

- - - Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:

8703.3221 - - - -Components for the assembly/ manufacture of 100 vehicles, in any kit form excluding those of headings

8703.3223, 8703.3225 and 8703.3227

8703.3222 ---- Components for the assembly / manufacture of sport 100 utility vehicles, in any kit form

8703.3223 ----~ Sport utility vehicles (SUVs 4x4) 100

8703.3224 ---- Components for assembly / manufacture of all terrain 100 vehicles (4x4), in any kit form

8703.3225 ----All terrain vehicles (4x4) 100

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heading

8703.3226 - - - -Components for assembly/manufacture of specially 20
designed twin cabin type taxi of sub-heading 8703.3227.

8703.3227 - - - Specially designed twin cabin type taxi in CBU, build 20
on girder chassis with the following features:

(1) Attack resistance central division along with payment
tray.

0). Wheel chair compartment with folding ramp

(3) Taxi meter and two way radio system

(4) Other standard accessories

8703.3229 ---- Other 100

- - Of a cylinder capacity exceeding 2500cc:

8703.3310 --- Components for the industrial assembly/ manufacture 100
of vehicles, in any kit form

8703.3390 --- Other 100

- Other vehicles, with both spark-ignition internal
combustion reciprocating piston engine and electric motor
as motors for propulsion, other than those capable of being
charged by plugging to external source of electric power:

---Ofa cylinder capacity not exceeding 800cc:

8703.4011 - - - - Components for the assembly / manufacture of 50
vehicles, in any kit form

8703.4019 ---- Other 50

- - - Of a cylinder capacity exceeding 800cc but not
exceeding 1000cc:

8703.4021 - - - - Components for the assembly / manufacture of 55
vehicles, in any kit form

8703.4029 ---- Other 55

- - - Of a cylinder capacity exceeding 1,000cc but not
exceeding 1,500cc:

8703.4031 - - - - Components for the assembly / manufacture of 60
vehicles, in any kit form

8703.4032 ---- Vehicles of a cylinder capacity exceeding 1000cc but 60
not exceeding 1300cc

8703.4039 ---- Other 60

- - - Of a capacity exceeding 1,500 cc but not exceeding
1,800 cc:

8703.4041 - - - - Components for the assembly / manufacture of 75

vehicles, in any kit form

8703.4049 ---- Other 75

- - - Of a cylinder capacity exceeding 1800cc but not

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exceeding 3000 cc:

8703.4051 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.4059 ---- Other 100

--- Ofa cylinder capacity exceeding 3000cc :

8703.4061 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.4069 ---- Other 100

- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:

--- Ofa cylinder capacity not exceeding 800cc:

8703.5011 - - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8703.5019 ---- Other 50

- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:

8703.5021 - - - - Components for the assembly / manufacture of 55 vehicles, in any kit form

8703.5029 ---- Other 55

- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:

8703.5031 - - - - Components for the assembly / manufacture of 60 vehicles, in any kit form

8703.5039 ---- Other 60

- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.5041 - - - - Components for the assembly / manufacture of 75 vehicles, in any kit form

8703.5049 ---- Other 7

- - - Of a cylinder capacity exceeding 1800cc but not exceeding 2500 cc:

8703.5051 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.5059 ---- Other 100

--- Ofa cylinder capacity exceeding exceeding 2500 cc:

8703.5061 - - - - Components for the assembly / manufacture of 100
vehicles, in any kit form

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8703.5069 ---- Other 100

- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:
--- Ofa cylinder capacity not exceeding 800cc:

8703.6011 - - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8703.6019 ---- Other 50

- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:

8703.6021 - - - - Components for the assembly / manufacture of 55 vehicles, in any kit form

8703.6029 ---- Other 55

- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:

8703.6031 - - - - Components for the assembly / manufacture of 60 vehicles, in any kit form

8703.6032 --- Vehicles of a cylinder capacity exceeding 1000cc but 60 not exceeding 1300cc

8703.6039 ---- Other 60

- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.6041 - - - - Components for the assembly / manufacture of 75 vehicles, in any kit form

8703.6049 ---- Other 75

- - - Of a cylinder capacity exceeding 1800cc but not exceeding 3000 cc:

8703.6051 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.6059 ---- Other 100

---Ofa cylinder capacity exceeding 3000 cc:

8703.6061 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.6069 ---- Other 100

- Other vehicles, with both compression-ignition internal

combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:
---Ofa cylinder capacity not exceeding 800cc:

8703.7011 - - - - Components for the assembly / manufacture of 50

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vehicles, in any kit form

8703.7019 ---- Other 50

- - - Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:

8703.7021 - - - - Components for the assembly / manufacture of 55 vehicles, in any kit form

8703.7029 ---- Other 55

- - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:

8703.7031 - - - - Components for the assembly / manufacture of 60 vehicles, in any kit form

8703.7039 ---- Other 60

- - - Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:

8703.7041 - - - - Components for the assembly / manufacture of 75 vehicles, in any kit form

8703.7049 ---- Other 75

- - - Of a cylinder capacity exceeding 1800cc but not exceeding 2500 cc:

8703.7051 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.7059 ---- Other 100

--- Ofa cylinder capacity exceeding exceeding 2500 cc:

8703.7061 - - - - Components for the assembly / manufacture of 100 vehicles, in any kit form

8703.7069 ---- Other 100

- Other vehicles, with only electric motor for propulsion:

8703.8010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8703.8090 --- Other 50

8703.9000 - Other 100

87.04 Motor vehicles for the transport of goods.

- Dumpers designed for off- highway use:

8704.1010 - - Components for assembly/ manufacture of Dump 30 trucks designed for off-highway use

8704.1090 --- Other 30

- Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel):

-- g.v.w. not exceeding 5 tonnes:

8704.2110 - - - Components for the assembly / manufacture of 60

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vehicles, in any kit form

8704.2190 --- Other 60

--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:

---g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:

8704.2211 - - - - Components for the assembly / manufacture of 30
vehicles, in any kit form

8704.2212 ---- CBU 2 axle 30

8704.2213 ---- (CBU above 2 axle 20

8704.2214 ---- Hybrid Electric Vehicle (HEV) CBU 30

8704.2219 ---- Other 30

---g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:

8704.2291 - - - - Components for the assembly / manufacture of 30
vehicles, in any kit form

8704.2292 ----CBU 2axle 30

8704.2293 ----- CBU above 2 axle 20

8704.2294 - --- Hybrid Electric Vehicle (HEV) CBU 30

8704.2299 ---- Other 30

--g.v.w. exceeding 20 tonnes:

8704.2310 - - - - Components for the assembly / manufacture of 30
vehicles, in any kit form

8704.2320 --- CBU 2axle 30

8704.2330 --- CBU above 2 axle 20

8704.2340 -- - Hybrid Electric Vehicle (HEV) CBU 30

8704.2390 --- Other 30

- Other, with spark- ignition internal combustion piston
engine:

-- g.v.w. not exceeding 5 tonnes:

8704.3110 --- Components for the assembly / manufacture, in any 60
kit form excluding those of heading 8704.3130 and
8704.3150

8704.3120 - - - Components for the assembly/manufacture of 60

mini cargo van, in any kit form

8704.3130 -- - Mini cargo van (CBU) 60

8704.3140 --- Components for the assembly / manufacture of 3- 50
wheeler cargo loader, in any kit form

8704.3150 - - - 3-Wheeler cargo loader (CBU) 50

8704.3190 --- Other 60
--g.v.w. exceeding 5 tonnes:

8704.3210 --- Components for assembly/ manufacture of vehicles in 30

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heading

any kit form

8704.3220 --- CBU 2 axle 30

8704.3230 --- CBU above 2 axle 20

8704.3240 --- Hybrid Electric Vehicle (HEV) CBU 30

8704.3290 --- Other 30

- Other:

8704.9010 --- Components for assembly/ manufacture of vehicles in 30

any kit form

8704.9090 --- Other 30

87.05 Special purpose motor vehicles, other than those

principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).

8705.1000 - Crane lorries 30

8705.2000 - Mobile drilling derricks 30

8705.3000 - Fire fighting vehicles 30

8705.4000 - Concrete- mixer lorries 30

8705.9000 - Other 30

8706.0000 Chassis fitted with engines, for the motor vehicles of 50

headings 87.01 to 87.05.

87.07 Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.

8707.1000 - For vehicles of heading 87.03 50

- Other:

8707.9010 --- For vehicles of headings 8704.2190 and 8704.3190 50

8707.9090 --- Other 50

87.08 Parts and accessories of the motor vehicles of

headings 87.01 to 87.05.

- Bumpers and parts thereof:

8708.1010 - - (1) Bumpers (sheet metal) for vehicles of sub - 35

heading 8701.2020, 8701.2090, and 8701.2040

(2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390

8708.1020 - - - (1) Following components for vehicles of heading 35

8703.2113, 8703.2195, 8703.2240, 8704.3130

(i) Front and Rear Bumper (cover) (ii) Member/

reinforcement for bumpers (iii) Side supports for bumpers

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Subs" suffix DESCRIPTION CD (%)

heading

2) Following components for vehicles of heading

8703.2113, 8703.2195, 8703.2240, 8704.3130 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers

3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223

'4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190

5) Bumpers and parts thereof for vehicles of sub -heading 8703.2115 and 8704.3150

6) Front bumpers for vehicles of sub - heading 8703.3225

8708.1090 --- Other 35

- Other parts and accessories of bodies (including cabs):

-- Safety seat belts:

8708.2110 --- For motor cars of heading 87.03 and vehicles of sub- 35

headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130 and 8704.3190

8708.2120 - -- For vehicles of heading 87.02 and sub-headings 35

8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390

8708.2190 --- Other 35

-- Other:

--- For vehicles of heading 87.01:

8708.2911 ---- (A) Following components for vehicles of sub-heading 35

8701.2020, 8701.2090 and 8701.2040

(1) Battery carrier assembly and parts thereof

(2) Cabin tilt stay stopper assembly

(3) Cross members for frame

(4) Floor mat assembly set

(5) Foot steps for cabin entry

(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner

(7) Frame assembly

(8) Gussets / stiffeners for frame

(9) Licence plate assembly and parts thereof

(10) Long members for frame (4x2 vehicles only)

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11) Mounting support for spare wheel carrier

12) Rear body trim

14) Shroud for fan

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)

13) Rear member assembly for cabin mounting

)

)

15) Sun visor

B) Following components for agricultural tractors of sub-
headings 8701.9220 and 8701.9320

1) Battery box assembly and parts thereof

2) Body shield / guard PTO

3) Cowl radiator assembly and parts thereof

4) Fan shroud assembly and parts thereof

5) Fender assemblies and parts thereof

CG)

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Flaps for front hood

Cy

Foot rest

oS

Foot step / foot board assemblies and parts there of

)

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)

)

) Filler neck for lubricating oil

)

)

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0

Grill assembly / hood cowling assembly and parts hereof

Guard / protector for PTO

Heat shields

Hood assembly and parts thereof

Instrument panels

Seat support assembly and parts thereof

Side channels

Side grill

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Support for front throttle

oO

Warning indicator housing

8708.2919

----Other

35

8708.2920

--- Following components for vehicles of heading 87.02 :

35

Battery carrier assembly and parts thereof

2) Cross members for frame

3) Engine hood and parts thereof

5) Frame assembly

6) Gussets / stiffeners for frame

)

)

)

4) Floor assembly and parts thereof

)

)

)

7) Licence plate assembly

8) Long members for frame (for buses exceeding seating

capacity for 35 persons)

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heading

9) Outrigger and meter penal for installing instruments
sheet metal)

10) Roof assembly and parts thereof

11) Shroud for fan

12) Side body assembly and parts thereof

-- - For vehicels of heading 87.03:

8708.2931 - - - - (A) Following components for motor cars of heading 35

87.03

1) Air outlet assembly

2) Anchor for spare tyre and parts thereof

3) Apron assembly for front fender and parts thereof

'4) Arm rest for door trims

5) Ash trays and parts thereof

7) Bezels for inside door handles

8) Bottom channel for holding window glass

9) Bracket rear suspension

)

)

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)

)

6) Battery trays, clamps, bands and parts thereof

)

)

)

0

Compartments for floor, rear floor sides, plates side
sills for floor, side lockers for floor

1) Console box assembly and parts thereof

iS

Cover assembly for spare wheel and parts thereof
ard board type)

>

Cy

Cover Fuel pipe (for vehicles upto 1200cc)

4) Cross member assemblies for floors and parts thereof

5) Cross member for roof

6) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)

NO

7) Door assemblies (for vehicles not exceeding 800cc) complete)

oo

Door checker/ stopper assemblies and parts thereof

oO

Door gussets (for vehicles upto 800cc)

2

Ss

Door handles inside and parts thereof

2

Door handles outside and parts thereof

2

DS

Door seals for service holes (PE Sheet type)

2

ao

Engine compartment assembly (complete)

2

ESS

Engine under covers (dust/ mud/ splash protectors)

2

a

Extensions for rear floor cross members

2

D

Floor assemblies (complete)

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heading

27) Fresh air control assembly (for vehicles not exceeding 800cc)

28) Front floor panels (for vehicles not exceeding 1200cc)

29) Front hood assembly (complete)

30) Front radiator grill (non plated) and parts thereof

31) Garnishes and trims (inner/ outer) other than chrome plated

32) Handles window regulator and parts thereof

33) Heat insulators/ baffles for floor insulation from exhaust pipe

34) Heating/demisting/ventilation/ defrosting air ducts and nozzels

35) Housing/ box fuel Inlet

36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof

37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)

38) Inner pillars/ reinforcements for side body

39) Instrument panel complete excluding foamed

40) Linings/ guards for fender and wheel housing

41) Link rods for activating door latches

42) Lower cross member for dash panel and parts thereof for vehicles not exceeding 1200cc)

43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)

44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)

45) Member cowl and parts thereof

46) Member for engine mounting (for vehicles not

exceeding 800cc)

47) Member steering support and parts thereof

48) Member tail end (for vehicles not exceeding 800cc)

49) Package tray trim/ trim partition

50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)

51) Panel assembly for head lamp support/ mounting and parts thereof

52) Panel assembly for rear combination lamp mounting and parts thereof

53) Panel complete rear skirt and parts thereof

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heading

54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)

55) Panel dash side (for vehicles not exceeding 1200cc)

56) Panel front fenders (for vehicles not exceeding 1200cc)

57) Panel grill lower (for vehicles not exceeding 800cc)

58) Panel hood assembly and parts thereof (for vehicles

not exceeding 1200cc)

59

Panel/ Trim assembly for doors and parts thereof

except retainers/ clips

60

for

Panels rear wheel housing inner) and parts thereof vehicles not exceeding 1200cc)

61

and

Panels door Inner and outer (sheet Metal) front, rear back (for vehicles not exceeding 800cc)

62

Panels for cowl and parts thereof, (for vehicles not

exceeding 1200cc)

63

and

Panels for partition and support to package tray trim / parts thereof

64

Panels rear wheel housing inner and outer) and parts

hereof (for vehicles not exceeding 800cc)

65

Panels side body (for vehicles not exceeding 800cc)

66

Parts of instrument panel other than those classifiable
under chapter 90 (excluding foamed parts and registers/
louvers)

67

Protective moldings for doors

68
and

Rails for center roof and reinforcements, assemblies
parts thereof

69
pari

Rails for roof side and reinforcements, assemblies and
is thereof (for vehicles upto 1200cc)

70
120

Reinforcement radiator grill (for vehicles not exceeding
(Occ)

7

Reinforcements for center floor cross members

72

Reinforcements for strikers and hinges

73

Rod/stay/prop for hood support assembly and parts

hereof

74

Roof head lining (except those meant for sunroof)

75

Roof panel (for vehicles not exceeding 800cc)

complete)

76

Shroud for fan

77

Side body assembly (complete)

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78) Side member assemblies for rear floors and parts hereo!

79) Side members/ reinforcement for main floor and parts hereo!

80) Side sill panel assemblies for main floor, and parts hereo!

81) Silencer/ insulation sheets inner) for dash panel

n

82) Sound deadening/ insulation/ silencer sheets for floor

83) Strikers for rear seat holding

M|

84) Sun Visor

4

85) Torsion bars for hinges of luggage compartment

4

86) Trim door opening

c

87) Upper front member for hood latch (for vehicles not exceeding 1200cc)

88) Upper rail/member/frame for back window assembly and parts thereof

89) Wheel housing mudguards/ mud flaps

B)Following components for vehicles of sub-heading

8703.2113, 8703.2195, 8703.2240

1) Anchor for spare tyre and parts thereof

2) Ash trays and parts thereof

3) Battery trays, clamps, bands, box and parts thereof

ES

ottom channel for holding window glass

5) Bracket/ reinforcement/ hangers for suspension

6) Brackets for seat belts

7) Case/ baze for inside door handles

8) Chassis and parts thereof

9) Cross member assemblies for floor and parts thereof

Door assemblies (except front door)

Door seals for service holes(PE sheet type)

Engine under cover(dust, mud, splash protectors)

Floor assemblies

Floor mats

Frame floor side

Frame for front suspension

Frame roof front/ plate side and parts thereof

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1

2) Emblems

3

4

5

6

7

8

9

Front body

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heading

20) Front floor panels and parts thereof

21) Garnish head lamp and centre

22) Garnish, side defroster cover, Control lever

23) Handles, inside pull and parts thereof, except sliding

door handles

Handles, outside and parts thereof, except sliding door
dles

Handles, window regulator and parts thereof

Inner pillars/ reinforcements for side body

Inner/ outer panel for rear quarter

Instrument panel complete, excluding foamed

Knob door inside lock

Link rods for activating door latches

Member floor side

Member for engine room

Pan rear floor and parts thereof

Panel engine room

Panel/ trim assembly for doors and parts thereof

except retainers/ clips

Panels for rear wheel housing (inner) and parts thereof

37

und

Parts of instrument panel other than those classifiable
ler Chapter 90 (excluding foamed parts and lid

glove box)

3

3)

Pillar front outer

39

Reinforcements floor side

40

Retainer licence plate

4

Service lid, rear floor

42

Shroud for fan

43

Shut stop for center door

4A

Side body assembly

45

Side member assemblies for floor and parts thereof

46

Side sills, front and centre (inner)

47

Sill rear side inner

48

Splash plate for radiator

49

Sun visor

50

Trim rail roof

5

Wheel housing mud guards/ mud flaps

Cc

Following components for vehicles of sub- heading

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8703.2193

1)

Bar for side window

2

Battery trays, clamps, bands and parts thereof

00

Bezels for inside door handles

ES

Bracket rear licence plate

01

Carrier for spare tyre and parts thereof

CG)

Cover assembly for spare wheel

=]

Door handles inside/pull and parts thereof

8

Door handles outside and parts thereof

9

Door seals for service holes (PE Sheet type)

Duct ventilator/hose defroster

Emblems/Stickers

Floor mat (plastic)

Garnish head lamp

Handles window regulator and parts thereof

Head lamp support

Knob for door lock

Mud flaps

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fol

Panel/ Trim assembly for doors and parts thereof
ept retainers/ clips

9

hereo

Rod/stay/prop hood support assembly and parts

20

ervice lid rear floor

21

ound deadning/ insulation/ silencer sheets for floor

22

23

lay hood lock opener

24

SS

SS

Stay for radiator support

Ss

SI

un Visor

D)

Following components for vehicles of sub- heading

8703.2323, 8703.3223

1) Battery tray assembly and parts thereof

2

Cross member (rear)

3

Door checkers

5

Door handles (inner / outer)

6

)

)

4) Door handle outside

)

)

Door seals (PE sheet type)

7)

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Dust cover assembly and parts thereof, for gear
change/ control lever

8) End plate

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9) Filler neck assembly

Floor mat assemblies

Front grill / radiator grill

Gear box cover assembly for dust / mud protection

Gusset plates for engine compartment

Heat insulators

Heat protector for exhaust manifold

Hood cover / soft top

Hood sticks

Lining for roof

)

0

1

2

3

4

5

6

7

8

9

Mud covers for engine

2

Ss

Mudguard / mud flaps

2

Opener filler lid

22

Pad for Roof Headlining

23

Plastic linings for wheel housing / fender

24

Plate assembly for hand brake mounting

25

Plate holder set for mounting cable for hood opening

26

Reinforcement for bumpers

27

Reinforcements for front floor

28

Reinforcements for roof (sheet metal)

29

Reinforcements for seat belts

30

Reinforcements for storage box / jack box

3

Rod/prop for hood support and parts thereof

32

Side body gussets

33

Side plates for floor

3.

&

Side sills for floor

35

Sound deadening / silencer sheet

36

Stay for fan shroud

37

Stay for radiator

38

Step assembly rear and mounting brackets

39

Sun visor

40

Windshield header panel / Rail

E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115

F) Following components for vehicles of sub - heading 8703.3225

1) Air intake grills for fenders / side grill

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2) Bonnet buffer and wind screen staples

3) Centre facia consol assembly (central part of instrument
panel) and parts thereof

4) Channels for body drain

5) Check link cover (strap) for internal door hinge

6) Cubby box (Console Tunnel base)

7) Door glass holding channel

8) Door Trim (Casing)

9) Emblems

Escutcheon (Bazel) for window regulator

Escutcheon for sill for lock control

Floor mats

Handles for tail doors

Handles for window regulators

Header rails and parts thereof

Hood cover (soft top tarpauline)

Hood sticks and parts thereof for soft top mounting

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)
)
0
1
2
3) Gear box tunnel pad (insulation)
4
5
6
7
8
9

Inside handles for doors

SS
Ss

Lamp guards

IN

Lid assembly for locker / storage and parts thereof

iN
DS

Locking angle for locker / storage lids

Nw
ao

Plate assembly for hand brake mounting

OS
ESS

Radiator grill assembly and parts thereof

25) Rear curtain rod and clamp

S

6) Rear mud flaps

SS

'7) Roll over bar assembly and parts thereof

insulation

28) Shedder assembly (PE plastic sheet type) for door

NS

9) Side running board

30) Step assemblies and parts thereof

31) Sunvisors

8708.2932

---- (A) Following components for motor cars of sub-heading 8703.2119 and 8703.3112:

1) Sash front door rear R/L (excl. door windows)

2) Sash rear door center (excl. door windows)

B) Following components for motor cars:

1) Knuckle steering

2) Water pump

35

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

(3) Fuel filter

(4) Seat recliner

(5) Air cleaner assembly

(6)Steering (Manual)

(7) Engines

(8) Transmissions (Manual)

8708.2939 ---- Other 35

--- For vehicles of heading 87.04:

8708.2941 - - - - (A) Following components for vehicles of sub - 35

heading 8704.2190

1) Ash tray and parts thereof

2) Battery tray and parts thereof

3) Box for tuner

4) Brace for instrument panel

5) Braces for apron

6) Channel assy roof drip

7) Cross members for front floors

8) Deck assembly and parts thereof

9) Door handle outside

Door seals (PE sheet type)

Door trims (Board type only)

Ducts for heater / defroster / ventilation

Dust covers

Emblems for vehicles

Floor mat assemblies

Front grill

Garnishes

Handle for door window mechanism

olola|alal BR] almpslolH HH | |S JS IF

Heat insulators for floor

SS

Ss

Inner panel for upper back window

IN

Inner side members for front floor

iN

DS

Lining for roof

Nw

ao

Louvers for cowl top

OS

ESS

Louvers for quarter ventilation

SS

a

Mud covers for engine

S

D

Mudguard

SS

Ni

Pad for Roof Headlining

INJ

oO

Plastic linings for wheel housing / fender

1191

PCT CODE

Heading / | Statistical

Sub- suffix

heading

DESCRIPTION

CD (%)

NS

'9) Plate for rear wheel housing

30) Reinforcement for bumpers

31) Reinforcement for floor panel / member floor side (cab)

32) Reinforcement for instrument panel or member

steering support

33) Rod / prop for hood support

34) Scuff Plates

35) Shroud for fan

36) Side panel for cowl top

37) Sills for floors

38) Sound deadening / Silencer sheet

39) Sun visor

40) Trims for seaming welts

41) Windshield header panel / Rail

B) Following components for vehicles of sub-heading

8704.3190

1) Ash tray and parts thereof

2) Bars for protection rear glass

3) Cases / Bezels for inside handles

'4) Channel for glass door support and rubber thereof

5) Chassis and parts thereof excluding frame rear for floor

6) Cover Frame Floor

23

Cross member assemblies and parts thereof (sheet
al)

Cy

Door handles (inside / Outside)

oS

Door trims and parts thereof

Frame for front floor

Frame for front suspension

Frame roof front and parts thereof

Front / radiator grill and parts thereof

Front pillars (inner / outer) and parts thereof

Front show and parts thereof

Garnishes / Covers / Ventilators and parts thereof

Handle for closing deck gate

Handle for door window mechanism

©] | NI] OD) oO] B] wo] ry] =| ol |—

Holder Jack

SS

Ss

Instrument panel and parts thereof excluding foamed

IN

Insulator for deck floor (sheet metal)

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

22) Knob for door lock

23) Licence plate, brackets and parts thereof

24) Mat for floor (plastic)

25) Member assemblies for floor and parts thereof (sheet metal)

26) Members, brackets and panels for service lid

SS

Ni

Mud flaps / mud guards (plastic)

28) Panel / member engine room

NS

ee}

Panel Cab Back and parts thereof

30) Panel floor front ; floors assemblies and parts thereof (sheet metal)

31) Rear deck and parts thereof

32) Rear Gate and parts thereof

33) Reinforcements for suspension

34) Roof head lining

35) Roof, roof assemblies and parts thereof

36) Seat locks and parts thereof

37) Shroud for fan

38) Side sill

39) Splash panel for engine

40) Splash plate for radiator

=

41) Sun visor

42) Wheel housing inner and parts thereof

C) Following components for vehicles of sub- heading
8704.3130

1) Anchor for spare tyre and parts thereof

2) Ash trays and parts thereof

3) Battery trays, clamps, bands, box and parts thereof

4) Bottom channel for holding window glass

or

Bracket/ reinforcement/ hangers for suspension

CG)

Brackets for seat belts

8) Chassis and parts thereof

9) Cross member assemblies for floor and parts thereof

10) Door assemblies (except front door)

)

)

)

)

)

7) Case/ baze/ for inside door handles

)

)

0

1

11) Door seals for service holes(PE sheet type)

)

12) Emblems

13) Engine under cover(dust, mud, splash protectors)

1193

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

- 14) Floor assemblies
- 15) Floor mats
- 16) Frame floor side
- 17) Frame for front suspension
- 18) Frame roof front/ plate side and parts thereof
- 19) Front body
- 20) Front floor panels and parts thereof
- 21) Garnish head lamp and centre
- 22) Garnish, side defroster cover, Control lever
- 23) Handles, inside pull and parts thereof, except sliding door handles
- 24) Handles, outside and parts thereof, except sliding door handles
- 25) Handles, window regulator and parts thereof
- 26) Inner pillars/ reinforcements for side body
- 27) Inner/ outer panel for rear quarter
- 28) Instrument panel complete, excluding foamed
- 29) Knob door inside lock
- 30) Link rods for activating door latches
- 31) Member floor side
- 32) Member for engine room
- 33) Pan rear floor and parts thereof
- 34) Panel engine room
- 35) Panel/ trim assembly for doors and parts thereof except retainers/ clips
- 36) Panels for rear wheel housing (inner) and parts thereof
- 37) Parts of instrument panel other than those classifiable under Chapter 90 (excluding foamed parts and lid glove box)
- 38) Pillar front outer
- 39) Reinforcements floor side
- '40) Retainer licence plate
- 41) Service lid, rear floor
- 42) Shroud for fan
- 43) Shut stop for center door
- 44) Side body assembly
- '45) Side member assemblies for floor and parts thereof
- '46) Side sills, front and centre (inner)

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Subs" suffix DESCRIPTION CD (%)

heading

47) Sill rear side inner

48) Splash plate for radiator

49) Sun visor

50) Trim rail roof

51) Wheel housing mud guards/ mud flaps

D) Parts and accessories of bodies (including cabs) for
vehicles of sub - heading 8704.3150

8708.2942 - - - (A) Following components for vehicles of sub - 35

heading 8704.2219

1) Battery Carrier assembly and parts thereof

2) Cabin tilt stay stopper assembly and parts thereof

oo

Cargo body / deck and parts thereof

ES

Cross member for frame

ol

Cushion for engine mounting

CG)

Door trim assembly (Board / PVC type)

=]

Emblems

Cy

Floor mat

oS

Frame assembly

Front brackets for cabin mounting

Front radiator grill

Gussets / stiffeners for frame

Licence plate assembly

Panel for front corner assembly (sheet metal)

alBloalpelalolSleIH |e |S JH |S a

Rear member assembly for cabin mounting and parts hereof

Shroud for fan

Splash boards for mud flap mounting

Splash covers for engine

6

7

8

9

Sun visors

B) Following components for vehicles of sub-heading 8704.2299

) Battery Carrier assembly and parts thereof

2) Cabin tilt stay stopper assembly and parts thereof

3) Cargo body / deck and parts thereof

4) Cross members for frame

6) Dust protection seal for doors (PE sheet type)

)

)

)

5) Door trim assembly (Board / PVC type)

)

)

7) Entry steps for cabin

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Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

8) Floor mat

9) Frame assembly

0) Gussets / stiffeners for frame

1) Licence plate assembly and parts thereof

2) Long members for frame

3) Rod / Prop / support for bonnet

4) Scuff plates

5) Shroud for fan

6) Splash covers for engine

7) Sun visors

8) Trim for front pillar

C) Following components for vehicles of sub-heading

8704.2390

) Battery Carrier assembly and parts thereof

2) Bracket assembly front for cabin mounting

3) Cabin tilt stay stopper assembly and parts thereof

4) Cross members for frame

5) Dust protection seal for doors (PE sheet type)

6) Entry steps for cabin

7) Floor mat

8) Frame assembly

9) Gussets / stiffeners for frame

0) Licence plate assembly and parts thereof

1) Long members for frame (6x2 vehicles only)

2) Member assembly for mounting engine and parts

hereof

3) Rear body trim (other than injection moulded)

4) Rod / prop / support for bonnet

5) Scuff plates

6) Sun visor

7) Trim for front pillar

8708.2949 ---- Other 35

8708.2990 --- Other 35

- Brakes and servo-brakes; parts thereof:

8708.3010 - - - (A) Following components for vehicles of heading 35

87.01

(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-headings

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8701.9220 and 8701.9320

2) Brake assembly for tractors of sub-headings 8701.9220 and 8701.9320

3) Brake bands for tractors of sub-headings 8701.9220 and 8701.9320

4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040

5) Brake drums and mounted brake linings for tractors of sub-headings 8701.9220 and 8701.9320

6) Brake pedal assemblies and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320

7) Cam shafts for brake for tractors of sub-headings 8701.9220 and 8701.9320

8) Cross shaft assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320

9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of sub-headings 8701.9220 and 8701.9320

10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090 and 8701.2040

11) Rod and yoke assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320

B) Following components for vehicles of heading 87.02

- 1) Air tanks and vacuum tanks for brakes
- 2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons)
- 3) Oil/air pipes and brake drums,
- 4) Brake pedal assembly and parts thereof

8708.3020

--- Following components for vehicles of heading 8703

35

1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub-heading 8703.3225

2) Brake tubes, pipes and their covers of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323 and 8703.3223

3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of

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DESCRIPTION

CD (%)

sub-heading 8703.2115.

'4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240

5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240

6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub- heading 8703.2193

7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323 and 8703.3223

8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193

9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of sub-headings 8703.2323, 8703.3223

--- For vehicles of heading 87.04:

8708.3031

- --- (A) Following components, of vehicles of sub - heading 8704.2190

35

1) Brake Drum

2) Brake tubes

3) Front brake Disc

4) Parking brake cable

B) Following components, of vehicles of sub - heading
8704.3190

1) Brakes

2) Brake tubes/ pipes

3) Brake drums

4) Lever assembly for parking brake and parts thereof

5) Mounted brake linings

6) Cable assembly for parking brakes, Pedal brake
assembly and parts thereof

C) Following components, of vehicles of sub - heading
8704.3130

1) Brake tubes, pipes and their covers

2) Cable parking brake and parts thereof

)

3) Disc/ drum brake

4) Lever parking brake assembly and parts thereof,

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heading

DESCRIPTION

CD (%)

D) Following components, of vehicles of sub - heading
8704.3150

1) Brakes and parts thereof (excluding brake master
cylinder / pump, actuator and strut),

2) Mounted brake linings

8708.3032

were (A) Following components, of vehicles of sub -
heading 8704.2219

35

1) Air tanks / vacuum tanks

2) Brake drums

3) Lever assembly for parking brake / hand brake

4) Oil and air pipes / tubes

B) Following components, of vehicles of sub - heading
8704.2299

1) Brake drums

2) Lever assembly for parking brake / hand brake

3) Oil and air pipes / tubes

4) Brake pedal assembly and parts thereof

C) Following components, of vehicles of sub - heading
8704.2390

1) Brake drums

2) Lever assembly for parking brake / hand brake

3) Oil and air pipes / tubes

8708.3039

---- Other

35

8708.3090

--- Other

35

--- Other

- Gear boxes and parts thereof:

8708.4010

--- Following components for agricultural tractors of sub-headings 8701.9220 and 8701.9320:

35

1) Gear boxes

2) Bottom cover plate for gear box housing

3) Cover / Cup for gear shift lever

4) Cover assembly for drive shift bearing for use in gear box

5) Cover plates for gear box

6) Cover shift tower for gear box

)

7) Gear box housing

8) Housing for gear shift lever

9) Knob for gear shift lever

)

10) Lever 3rd and 4th / Fork Third (for gear box)

1199

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heading

DESCRIPTION

CD (%)

1) Lever assembly transmission / gear shift lever and parts thereof

2) Lever for 1st and 2nd gate / gear

3) Lever for reverse gear

4) Lever planetary / lever assembly splitter and parts hereof

Plate for mounting gear shift lever

Plunger

Retainer for main drive shaft for use in gear box

5

6

7) Plunger / dog for gear box

8

9

Rod splitter for gear box

20) Seat for spring for use in gear box

21) Selector 3rd / Gate 3rd and 4th for gear box

22) Selector for planetary shaft / support for splitter for gear box

23) Shaft / fork for clutch release

24) Shift tower for gear box

25) Shift tower for gear box

26) Shifter rails / rods

27) Shifter rails / rods for gear box

28) Supports for splitters

29) Top cover assembly for gear box and parts thereof

30) Shaft for differential lock

31) Shaft reverse/shaft reverse cluster

8708.4090

--- Other

35

- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts hereof

8708.5010

--- (1) Built up drive axles with hub and brake drum for vehicles of heading 87.02 and sub - headings 8701.2090, 8704.2219, 8704.2299 and 8704.2390

2) Wheel hubs for axles for vehicles of heading 87.02 and sub headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390

35

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(3) Built up drive axles for agricultural tractors of sub-headings 8701.9220 and 8701.9320 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 60 kW), Cap for PTO/ end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever

clutch, link rocker, pedal assembly for differential lock (for tractors upto 60 kW), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 41 kW), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320

(4) Built up Non driving axles with hub and brake drums for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of heading 87.02 and sub-heading 8701.2020, + 8701.2090, — 8701.2040, 8704.2219, 8704.2299, 8704.2390

(5) Built up non driving axles, housing rear axle and propeller shaft for vehicles of sub-headings 8701.9220 and 8701.9320; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320

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heading

8708.5020

--- (1) Built up drive axles for vehicles of sub — heading

8703.2115 and 8704.3150

(2) Drive shafts for axle, drive shaft housing and breathing

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Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

pipe for vehicles of sub-heading 8703.2115 and 8704.3150

(3) Built up Non driving axles for motor cars of heading 87.03 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130

(4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03;

(5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130; Hub for front axle for vehicle of sub-heading 8704.2190

(6) Cap spindle for grease for vehicles of sub-heading 8704.3190 (7) Propeller shaft for vehicles of sub-heading 8703.2193 (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

8708.5090

--- Other

35

- Road wheels and parts and accessories thereof:

8708.7010

- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.2115

35

8708.7020

- - - Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of heading 87.02 and sub-headings 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390

35

8708.7090

--- Other

35

- Suspension System and parts thereof (including Shock absorbers)

8708.8010

--- (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130, 8704.3150 and 8704.3190

(2) Parts of shock absorber for the vehicle of sub-heading 8703.2115 and 8704.3150

35

8708.8020

--- Pin for shock absorbers (4x2 vehicles only) for vehicles of sub-headings 8701.2020, 8701.2090, and 8701.9060

35

8708.8090

--- Other

35

- Other parts and accessories:

- - Radiators and parts thereof:

8708.9110

--- Radiator of a kind with aluminum core

35

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Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

8708.9120

--- Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225

35

8708.9130

- - - Radiator other than aluminum core, for vehicles of heading 87.02 and sub-headings 8701.2020 (4x2 vehicles only), 8701.2090,, 8701.9060, 8704.2219, 8704.2299, 8704.2390 8701.9220 and 8701.9320

(2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320

35

8708.9190

--- Other

35

- - Silencers (Mufflers) and exhaust pipes; parts thereof:

8708.9210

--- Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240,

8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150,
8704.3190 and 8703.3225

35

8708.9220

--- Silencers, mufflers and exhaust pipes for vehicles of heading 87.02 and sub-headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390

35

8708.9290

--- Other

35

-- Clutches and parts thereof:

8708.9310

--- (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200cc for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

35

2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub-heading 8703.2193

3) Arm clutch release for motor cars of heading 87.03 exceeding 1200cc

8708.9320

--- Other
--- Following parts for agricultural tractors of sub-headings 8701.9220 and 8701.9320:

1) Clutches (with or without driven plates)

2) Fork for clutches

35

8708.9390

--- Other

35

-- Steering wheels, steering columns and steering boxes;

and parts thereof:

8708.9410

--- (1) Steering wheels (non air bag/ non PU foamed

35

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1203

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Sub-
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DESCRIPTION

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type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190

2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc

3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130

5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130

6) Steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 and 8704.3150

8708.9420

--- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219

35

(2) Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub-headings 8701.9220 and 8701.9320

8708.9490

--- Other

35

8708.9500

- - Safety Air bags with inflator system; parts thereof

35

- - Other:

8708.9910

--- Following components for vehicles of heading 87.01:

35

(A) For vehicles of heading 8701.2020, 8701.2090 and 8701.2040

1) Battery cover

2) Fuel tank

3) Fuel tank bands / supports / brackets / stripes

4) Out side mirror stay assembly

6) Retainer / holder for center hearing (4x2 vehicles only)

7) Shackles for leaf spring assembly

)

)

)

5) Pin for mounting leaf springs (4x2 vehicles only)

)

)

)

8) Stiffener for fly wheel housing (4x2 vehicles only)

9) Towing hooks

10) Upper pad for front leaf assembly (4x2 vehicles only)

B) Following components, of agricultural tractors of sub-headings 8701.9220 and 8701.9320

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heading

- 1) Adapter plate / engine mounting bracket
- 2) Adaptor for techo meter drive (for tractors upto 60 kW)
- 3) Air cleaner housing assembly and parts thereof

5) Anchor for check chain

)

)

)

4) Air intake pipes / tubes (for tractors upto 60 kw)

)

)

6)Anchor plate

7) Angle drive

8) Arm for hydraulic lift

9) Arm lift ram for hydraulic mechanism

Battery retainer assembly and parts thereof

)

)

)

0) Balls (Cat | and II)

1

2

Brackets excluding those for throttle control,
nsol panel and stop light switch

Q

fo}

Cable for tractors meter / hour meter

Cam position assembly for hydraulic lift mechanism

Cap for lift cover

Check chain assembly and parts thereof

Clutch pedal

3

- 4
- 5
- 6) Chain assembly / adjuster lower link and parts thereof
- 7
- 8
- 9

Collar pre - cleaner / shield air cleaner (for tractors upto 60 kW)

- 20) Connecting rod for hydraulic mechanism
- 21) Control Beam
- 22) Cooling fan blade
- 23) Cover lift pump for hydraulics
- 24) Cover starter motor
- 25) Deck for fuel tank support
- 26) Deck for mounting seats
- 27) Drip tray
- 28) End implement
- 29) Exhaust elbow
- 30) Fork for levelling
- 31) Front moulding (rubber / plastic)
- 32) Front tube assembly
- 33) Fuel cut off cable (for tractors upto 60 kW)
- 34) Fuel pipes
- 35) Fuel tank assembly and parts thereof

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017

1205

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

Guard / protection for alternator

Head for lubricating oil filter

High pressure hydraulic pipe

Hook support for top link

Hose breather / breather assembly

Hub / spacer for fan

Knuckle for hydraulic mechanism

Leveling assembly shaft and parts thereof

4A

Lever and cam assembly for hydraulic lift and parts

hereof

45

Lever for alternator / brace stretcher

46

Lever for hand throttle

47

Lever for lift control for hydraulic lift

48

Lever for plough lifting mechanics

49

Lever for relay steering control

50

Lever for response control for hydraulic lift

5

Lever for steering control

52

Lever inner selector for hydraulic lift

53

Lever quadrant cross shaft hydraulic mechanism

54

Lift rod assembly and parts thereof

55

Link assembly control for hydraulic mechanism

56

Link assembly for hydraulic lift

57

Link for pivot pedal

58

Link for PTO clutch

59

Lower link assembly

Packing for fuel tank

Pad for PTO relay

Pads for pedals

Parts of fuel sedimentary assembly

Pin for beam control

Pin for supporting hydraulic mechanism

66

Piston assembly for hydraulic mechanism and parts

hereof

67

Pivot shaft for hydraulic lift

68

Plate cover for rear axle

69

Plate draft response for hydraulic lift

70

Plate engine lifting / eye engine lifting

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

- 71) Pre cleaner assembly and parts thereof
- 72) Protection sheet for starter motor
- 73) Pull rod for stopping engine
- 74) Quadrant assembly and parts thereof
- 75) Radiator elbow
- 76) Response cover assembly for hydraulic lift and parts hereof
- 77) Retainer for ball
- 78) Rocker cover
- 79) Rod / shaft for throttle pedal
- 80) Sector for draft control
- 81) Selective assembly and parts thereof
- 82) Shaft / pin for lower link
- 83) Shaft for fuel pump activation
- 84) Shaft for ram extension
- 85) Shield for bearing set
- 86) Shim for fuel tank support
- 87) Sleeve for lift control
- 88) Spacer for fuel injection pump
- 89) Spacer for transmission
- 90) Spacer rings for fan blades
- 91) Stand pipe for hydraulic lift mechanism
- 92) Steering arms
- 93) Stop reverse shaft
- 94) Strap for fuel tank (for tractors upto 60 kW)

95) Suction pipe for hydraulic oil

<

96) Support / bracket for fuel tank (for tractors upto 60

97)S

i=

Support for foot steps

98) S

i=

Support for front axle

99) S

i=

Support for lift pump

100) Support for throttle

101) Support for vacuum pump drive

102) Support for water pump

103) Throttle control

104)Throttle control assembly and parts thereof (for tractors upto 60 kW)

105) Throttle pedal

1207

PCT CODE

Heading / | Statistical
Sub- suffix
heading

DESCRIPTION

CD (%)

06) Top link assembly and parts thereof

07) Towing hooks

08) Track rod adjustor

09) Tube assembly for rear axle and parts thereof

10) Water body / elbow water pump

11) Water inlet / water connection

12) Water outlet / pipe outlet

13) Weight for frame

14) Wrapper assembly and parts thereof

8708.9920

- - Following components for vehicles of heading 87.02 :

35

) Accelerator / Brake / Clutch pedal assemblies and parts
hereof

2) Air cleaner housing

3) Battery cover

4) Boot for gear shift

5) Brace for adjusting generator / alternator

6) Brackets for mounting air cleaner

7) Brackets for mounting engine (casting and sheet metal)

8) Brackets for mounting exhaust pipes

9) Brackets for mounting leaf springs

Brackets for mounting shock absorbers

Fuel tank

Fuel tank bands / supports / brackets / stripes

Hanger for engine lifting

Lever and bracket of stabilizer bar

Mounting support for spare wheel carrier

Pins for mounting leaf springs

Retainer / holder for center bearing

Shackles for leaf spring assembly

ola| al al Ri] ol] s|o|HI— | |S SE |S |

Towing hooks

SS

Ss

U Bolts for leaf springs

21) Upper pad for front leaf spring assembly

8708.9930

--- For the vehicles of heading 87.03:

35

A) Following components for motor cars of heading 87.03

1) Air cleaner housing assembly and parts thereof

)

2) Arms for fan belt adjusting

3) Bracket for generator

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

'4) Bracket for holding jack

5) Bracket for jacking (for vehicles upto 1200cc)

6) Bracket for stabilizing bar (for vehicles upto 1200cc)

8) Bracket parking lever

9) Cable assembly for choke and parts thereof

)

)

)

7) Bracket front seat inside (for vehicles upto 1200cc)

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0

Cable for heater / air vent control and parts thereof (for
hicles upto 800cc)

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fo}

Cable for hood latch release and parts thereof

Cables for opening fuel lid and parts thereof

Cables for opening trunk latch and parts thereof

Cap assembly fuel filler (for vehicles upto 800cc)

1

2

3

4) Cap assembly fuel filler maintenance hole

5

6

Engine mounting brackets (sheet metal and cast iron,
in rubberised)

>

fo}

qq

Fuel filler neck and pipe (other than plastic)

oo

Fuel pipe (main)

oO

Fuel pipe (return)

SS

0) Fuel tank (other than plastic)

IN

1) Fuel tank bands / brackets for mounting

iN

'2) Fuel tube protectors (for vehicles upto 1200cc)

23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)

24) Heater unit (using engine heat) and parts thereof

25) Lever fuel lid latch release

26) Lever gear shift control and parts thereof (manual)

27) Lever hood latch release

28) Lever luggage door latch release

29) Lid assembly fuel filler (for vehicles upto 1200cc)

30) Nozzel and hose for wind shield washer

31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)

32) Protectors for fuel filler pipes

33) Protectors fuel tank

34) Reserve tank and hose assembly for radiator tank and parts threerof

35) Seat track adjuster without reclining mechanism

36) Shield fuel tank filler pipe

1209

PCT CODE

Heading / | Statistical

Sub- suffix

heading

DESCRIPTION

CD (%)

37) Towing hooks

38) Washer jar

B) Following components for vehicles of heading
8703.2113, 8703.2195 and 8703.2240

1) Air suction assembly for air cleaner

2) Arm for gear select assembly and parts thereof

3) Arms for fan belt adjusting

4) Bracket for brake fluid reservoir

5) Bracket for fuse box

6) Bracket for generator

7) Bracket for holding jack

8) Bracket for mounting radiator

Brake fluid reservoir assembly and parts thereof

Cable assembly for accelerator and parts thereof

Cable assembly for choke and parts thereof

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)

9) Bracket for suspension

0

1

2

3

Engine mounting brackets (sheet metal and cast iron, n_rubberised), excluding front mount bracket.

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fo}

Fuel filler neck and pipe

Fuel tank (other than plastic)

Gear shift control rods/ transmission cables

Hanger for muffler

Hooks for engine lifting

©] CO) NI) DO] oa] se

Lever gear shift control and parts thereof

SS
Ss

Nozzel and hose for wind shield washer

21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs

22) Reserve tank and hose assembly for radiator water and parts thereof

23) Spare wheel carrier and bolt assembly

OS

4) Support set for gear shift arm

SS

5) Towing hooks

26) Washer jar

C) Following components for vehicles of sub- heading 8703.2193

1) Arms for fan belt adjusting

2) Engine mounting brackets (sheet metal and cast iron,

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

non rubberised)

3) Fuel tank

'4) Lifting hooks for engine

5) Link rods for activating door latches

6) Nozzel wind shield washer

7) Pedal and housing assembly for brake, clutch,
accelerator and parts thereof

8) Plate cylinder block

9) Plates, seats, hangers, shackles (inner/ outer), stop rear
bump, bumper rear spring and pad for leaves for use with
leaf spring assemblies

10) Reserve tank and hose assembly for radiator water
and parts thereof

11) Washer jar

D) Following components for vehicles of heading
8703.2323 and 8703.3223

1) Bands / protective blankets / brackets for fuel tank.

2) Brackets for accelerator cable.

3) Brackets for mounting air cleaner assembly

ES

) Brackets for mounting bumper

ol

) Brackets for mounting engine (sheet metal)

6) Brackets for mounting fuse box / relay box

7) Brackets for mounting power steering tank, power
steering pump and power steering oil reservoir

8) Brackets for mounting radiator

9) Brackets for mounting silencers / mufflers / exhaust
ipes

noe

Brackets for mounting suspension (sheet metal)

Brackets for mounting vacuum tank

Brackets for mudguards

Brackets for release mechanism for hood opening

Brackets for seats

Cable for hood lock control

Engine cooling system pipes (metal)

Fuel pipe for inlet fuel

0

1

2

3

4

5) Cable for hood latch release

6

7

8

9

Fuel tubes, main and return

SS

0) Knobs for seat reclining knuckles

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017

1211

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

IN

Mounting system for spare wheel

iN
DS

Oil cooler pipes (metal)

Nw
ao

Pedal Assembly for accelerator and parts thereof

OS
ESS

Pedal assembly for clutch and parts thereof

SS
a

Power adjustment screw for hand brake

S
D

Radiator pipes

SS
Ni

Resonator for air intake system.

IN]
oO

Seat Adjusting Track

29

Spare wheel carrier assembly and parts thereof

30

Towing hook

31

Wire protecting pads (foam)

E) Following components for vehicles of sub heading
8703.2115

1)

Air filter assembly and parts thereof

2

Battery carrier assembly and parts thereof

3

Brackets

4

Brake oil tank

5

Breather tube

6

Chassis and parts thereof

7

Control cables assemblies and parts thereof

8

Engine mounting bolt; Engine cover

9

Engine mounting bridge / cross member

Fuel pipes

Fuel tank assembly and parts thereof; cap fuel tank

Fuse box assembly and parts thereof

Handle grip

Internal cock for handle grip

Kick starter assembly and parts thereof

Knobs

Lever assembly gear shift

Sleeve for wheel

olalalalRlals] sl oICl2 iF IL I/F |S 1S |X

Spacer for wheel

SS

Ss

Speedometer cable assembly and parts thereof

IN

Torque rod

iN

DS

Wheel nuts

F)

Following components for vehicles of sub - heading
8703.3225

[PART I

PCT CODE

Heading /
Sub-
heading

Statistical
suffix

DESCRIPTION

CD (%)

1) Accelerator cable

2

Accelerator pedal assembly and parts thereof

3) Air cleaner housing assembly and parts thereof

4

Battery tray assembly and parts thereof

ol

Bracket for body floor support

CG)

Bracket for fuel tank pipes

=]

Bracket for mounting body on chassis.

8

Bracket for mounting internal light

9) Bracket for power steering oil reservoir

Bracket for power steering pump mounting

Bracket for radiator mounting

Bracket for roll over bar

Bracket for silencer / exhaust pipe support

Bracket for track rod protection

Clutch pipe (feed)

Cover for fuse box

Cradle / support for fuel tank

Cyclone pipe oil drain (sheet metal)

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0

1

2

3

4

5

6

7

8

9

Flinger / damper

Ss

Fuel filler cover assembly and parts thereof

2

Fuel filler neck

2

DS

Gate plate for gear lever retention

2

ao

Hose assembly for washer

2

ESS

Internal air duct for heater

2

a

Lower air duct

2

D

Lower seat for front spring

2

Ni

Pipe assembly for fuel and parts thereof

2

oO

Pipe for heater return

2

ee}

Retainer for suspension spring

3

Ss

Retaining plate for pulley

3

Rings for securing shock absorbers

3

DS

Spare wheel carrier assembly and parts thereof

3.

ao

Stay assembly with cover for roll over bar

3.

&

Strap for fuel tank

3

a

Strut for air cleaner bracket

3

D

Top plate (plate grommet) for gear change assembly

3

gS

Towing hook

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

38) Towing ring recovery and lashing assembly and parts

hereof

39) Underside protection bar assembly for propeller shaft

40) Washer tank assembly and cap thereof

8708.9940 - - - Following components for vehicles of sub-heading 35

87.04

'A) For vehicles of sub- heading 8704.2190:

1) Air cleaner housing (sheet metal type)

2) Air intake duck for air cleaner assembly

3) Bands / protective blankets / brackets for fuel tank.

5) Clutch Oil Tube

)

)

)

4) Cable for hood lock control

)

)

CG)

Duct snorkel

7) Filler neck assembly

8) Fuel tank (metal type)

9) Fuel tubes, main and return (metallic Type)

Heat insulators

Jar assembly washer

Mounting system for spare wheel

Neck assembly for fuel tank

Protector for fuel tank

Radiator pipes

Reserve tank for radiator

Resonator for air intake system.

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)
)
0
1
2
3
4) Pedal Assembly for accelerator and parts thereof
5
6
7
8
9

Rods for activating door latches

SS

(0) Rods for radiator support

IN

1) Seat Adjusting Track

iN

2) Shackles / shackle plates / pins / hangers for leaf springs

23) Towing hook

OS

4) U bolt for leaf springs

SS

5) vacuum tank

B) Following components, for vehicles of sub - heading
8704.3190

1) Air suction assembly for air cleaner

2) Arm for gear select assembly and parts thereof

3) Battery box / battery clamp / battery band

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

4) Battery cover

5) Brackets for brake fluid reservoir, washer tank and
water reservoir tank

6) Brackets for fuel box

7) Brackets for mounting alternator

8) Brackets for mounting engine / excluding bracket front
mount

9) Brackets for mounting radiator

Brackets for mounting rear deck

Brackets for mounting steering gear box

Brackets for seat belts

Brackets for suspension system

Brackets sub - cleaner

Brake fluid reservoir assembly and parts thereof

DB) a] | wo}]m) s/o

Bush spring shackle, shackle plates, bumpers,
ngers, stoppers and U bolts for leaf springs

=>

D>

Q

Cable assemblies for accelerator and choke

8) Emblems

oO

Fuel pipes

SS

(0) Fuel tank and parts thereof

IN

1) Hooks for lifting engine

iN

'2) Lever set for gear shift control

Nw

3) Nuts for wheels.

24) Pedal Brake, clutch and accelerator assemblies and parts thereof

SS

5) Plate cylinder block

26) Rod / Bracket for tension assembly

SS

'7) Rod gear shift select

28) Spare wheel carrier and bolt assembly and parts hereof

29) Stay / Brackets for bumpers

30) Support set for gear shift arm

31) Towing hook

32) Washer jar assembly for wind shield

33) Water reservoir tanks

34) Wind shield washer nozzle assembly

C) Following components for vehicles of heading
8704.3130

1215

PCT CODE

Heading / | Statistical

Sub- suffix

heading

DESCRIPTION

CD (%)

- 1) Air suction assembly for air cleaner
- 2) Arm for gear select assembly and parts thereof
- 3) Arms for fan belt adjusting
- 4) Bracket for brake fluid reservoir
- 5) Bracket for fuse box
- 6) Bracket for generator
- 7) Bracket for holding jack
- 9) Bracket for suspension

Brake fluid reservoir assembly and parts thereof

Cable assembly for accelerator and parts thereof

Cable assembly for choke and parts thereof

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-)
- 8) Bracket for mounting radiator

)
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1
2
3

Engine mounting brackets (sheet metal and cast iron, n_rubberised), excluding front mount bracket.

Fuel filler neck and pipe

Fuel tank (other than plastic)

Gear shift control rods/ transmission cables

Hanger for muffler

Hooks for engine lifting

CO] CO) AN) OD) ol] se

Lever gear shift control and parts thereof

SS

0) Nozzle and hose for wind shield washer

IN

1) Plates, seats, hangers, spring shackle(inner/ outer)

bump stoppers, for use with leaf springs

22) Reserve tank and hose assembly for radiator water

and parts thereof

23) Spare wheel carrier and bolt assembly

OS

4) Support set for gear shift arm

SS

5) Towing hooks

26) Washer jar

D) Following components for vehicles of sub heading

8704.3150

1) Air filter assembly and parts thereof

2) Battery carrier assembly and parts thereof

3) Brackets

5) Breather tube

6) Chassis and parts thereof

)

)

4) Brake oil tank

)

)

)

7) Control cables assemblies and parts thereof

[PART I

PCT CODE

Heading / | Statistical

Sub- suffix
heading

DESCRIPTION

CD (%)

8) Engine mounting bolt; Engine cover

9) Engine mounting bridge / cross member

Fuel pipes

Fuel tank assembly and parts thereof; cap fuel tank

Fuse box assembly and parts thereof

Handle grip

Kick starter assembly and parts thereof

Knobs

Lever assembly gear shift

Sleeve for wheel

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)
0
1
2
3
4) Internal cock for handle grip
5
6
7
8
9

Spacer for wheel

20) Speedometer cable assembly and parts thereof

21) Torque rod

22) Wheel nuts

8708.9950

---- Following components, for vehicles of sub - heading
87.04

35

'A) For vehicles of sub- heading 8704.2219:

1) Air cleaner housing (sheet metal)

2) Air intake pipe and its hood

3) Battery cover

'4) Boot for gear shift lever.

5) Brace for adjusting generator / alternator

6) Bracket for mounting air cleaner

7) Bracket helper spring

&

Brackets for leaf springs, shock absorbers, exhaust
es and engine mounting (casting and sheet metal)

Ss.

Ss

oS

Fuel tank

Fuel tank bands / supports / brackets / stripes

Hanger for engine lifting

Out side mirror stay assembly

Pins for mounting leaf springs

Pipe air cleaner to engine

Rod assembly for cabin locking mechanism

Shackles for leaf springs

Stay for cabin entry steps

CO] AI] | |B] ow] |=] o|—

Towing hooks

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

19) U Bolts for leaf springs

20) Upper pad for front leaf spring assembly

B) For vehicles of sub - heading 8704.2299

1) Accelerator / Brake / Clutch pedal assembly and parts hereof

2) Air / vacuum tanks for brakes

3) Air cleaner housing assembly and parts thereof (sheet metal)

4) Air intake pipe and its hoods

5) Battery cover

6) Brace for adjusting generator / alternator

7) Brackets for mounting air cleaner, leaf springs, helper springs, shock absorbers and exhaust pipes.

8) Brackets for mounting engine (casting and sheet metal)

9) Fuel tank

Fuel tank bands / supports / brackets / strips

Mounting support for spare wheel carrier

Out side mirror stay assembly

Pins for mounting leaf springs

Retainer / holder for center bearing

Shackles for leaf springs assembly

Stiffener for fly wheel housing

Towing hooks

U. Bolts for leaf springs

CO] CO} AN] OD) a) B) w] y) s/o

Upper pad for front leaf spring assembly

Ke)

For vehicles of sub - heading 8704.2390

Air / vacuum tanks for brakes

SS

avij—

Air cleaner housing assembly and parts thereof (sheet
al

)

3

3) Air intake pipe and its hood

4) Battery cover

5) Brace for adjusting generator / alternator

6) Bracket for mounting air cleaner, leaf springs, shock
absorbers (6x2 vehicles only), exhaust pipes and air tanks

7) Brackets for mounting engine (casting and sheet metal)

8) Fuel tank

9) Fuel tank bands / supports / brackets / stripes

10) Hanger for engine lifting

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

- 1) Mounting support for spare wheel carrier
- 2) Out side mirror stay assembly
- 3) Pins for mounting leaf springs
- 4) Pipe air cleaner to engine
- 5) Retainer / holder for center bearing (6x2 vehicles only)
- 6) Shackles for leaf spring assembly
- 7) Stiffener for fly wheel housing (6x2 vehicles only)
- 8) Towing hooks
- 9) Upper pad for front leaf spring assembly

8708.9990 --- Other 35

87.09 Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.

- Vehicles:

8709.1100 - - Electrical 30

8709.1900 - - Other 30

8709.9000 - Parts 35

87.10 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.

8710.0010 - - - Armoured cash carrying vehicles 20

8710.0090 --- Other 20

87.11 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars; side-cars.

- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:

8711.1010 - - - Components for the assembly / manufacture of 50 vehicles in any kit form

8711.1090 --- Other 50

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:

8711.2010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8711.2090 --- Other 50

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

8711.3010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8711.3020 --- Motorcycle rickshaws in CBU 50

8711.3090 --- Other 50

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:

8711.4010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8711.4090 --- Other 50

- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:

8711.5010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8711.5090 --- Other 50

- With electric motor for propulsion:

8711.6010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8711.6020 - - - Self-balancing, electrically-powered two wheeled 50 transportation device (Hoverboard, smart scooter, drift vehicles)

8711.6090 --- Other 50

- Other:

8711.9010 - - - Components for the assembly / manufacture of 50 vehicles, in any kit form

8711.9090 --- Other 50

8712.0000 Bicycles and other cycles (including delivery tricycles), 35 not motorised.

87.13 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.

8713.1000 - Not mechanically propelled 3

8713.9000 - Other 3

87.14 Parts and accessories of vehicles of headings Nos.

87.11 to 87.13.

- Of motorcycles (including mopeds):

8714.1010 --- Saddles 35

8714.1020 --- Following components for vehicles of heading 87.11:- 35

- (1) Air cleaner assembly and parts thereof
- (2) Axles (front, rear, collar) and parts thereof
- (3) Battery Box

PCT CODE

Heading / | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

4) Bolt for engine mounting

5) Brake cables and parts thereof

6) Brake drums

7) Brake pedal shaft

8) Brake pads

9) Brake rods, linkages and levers

Brake shoes/ Mounted brake lining of asbestos

Brakes (complete)

Cams for brakes

Clutch cables and parts thereof

Complete fuel system

Complete wheels

Fenders and parts thereof

Foot rest and parts thereof

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)

)

)

0

1

2

3) Chain case and parts thereof

4

5

6

7

8

9

Frame / chassis and parts thereof

SS

(0) Front fork assembly (complete)

IN

1) Fuel pipes / tubes

iN

2) Fuel tank (whether or not painted)

Nw

3) Fuel tank cap (with or without lock)

OS

4) Fuse boxes

SS

5) Gear shift lever pad

S

6) Grips (whether or not twisting) and parts thereof

27) Handle bar and parts thereof

IN]

'8)Hubs for wheels

NS

'9) Lever set kick starter

30) Levers for front brake and clutch and parts thereof

31) Motorcycle head lamp housing

32) Mudguards / flaps (plastic)

33) Nipples for wheels

34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers

35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds

36) Rear shock absorbers assembly

1221

PCT CODE

Heading / | Statistical
Sub- suffix
heading

DESCRIPTION

CD (%)

37) Rim flaps (other than rubber) for wheels

38) Rims for wheels

39) Side covers and parts thereof

40) Side stands / main stands and parts thereof

41) Silencers / exhaust pipes / mufflers and parts thereof

42) Spokes for wheels

43) Sprockets for wheels

44) Swinging arm assembly and parts thereof except collar
and bushing

45) Throttle cables and parts thereof

46) Torque link and parts thereof

47) Regulator rectifier

48) Clutch assembly

49) Emblems / Stickers

8714.1030

--- Drum gear shift for vehicles of heading 87.11

35

8714.1040

--- Following components for vehicles of heading 87.11:-

'A) For front shocks:

) Pipe seat

) Seat bottom

) Pipe /inner tube

) Case bottom/outer tube

)

)

1

2

3

4

B) For rear shocks:

1) Case damper/ pump/ rebound

2) Stopper valve

C) For Engine:

1) Cam for brakes

2) Lever cam brake front & rear

35

8714.1090

--- Other

35

8714.2000

- Of carriages for disabled persons

- Other:

8714.9100

- - Frames and forks, and parts thereof

20

8714.9200

-- Wheel rims and spokes

20

- - Hubs, other than coaster braking hubs and hub brakes,
and free-wheel sprocket-wheels:

8714.9310

- - - Free wheel sprocket wheel for bicycle of heading 87.12

8714.9390

--- Other

20

8714.9400

- - Brakes, including coaster braking hubs and
hub brakes, and parts thereof

20

8714.9500

- - Saddles

20

8714.9600

- - Pedals and crank-gear, and parts thereof

20

PCT CODE

Heading/ | Statistical

Subs" suffix DESCRIPTION CD (%)

heading

8714.9900 - - Other 20

8715.0000 Baby carriages and parts thereof. 20

87.16 Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof.

- Trailers and semi- trailers of the caravan type, for housing or camping:

8716.1010 - - - Components for the assembly / manufacture of 16 vehicles, in any kit form

8716.1090 --- Other 16

- Self- loading or self- unloading trailers and semi- trailers for agriculture purposes:

8716.2010 - - - Components for the assembly / manufacture of 16 vehicles, in any kit form

8716.2090 --- Other 16

- Other trailers and semi- trailers for the transport of goods:

- - Tanker trailers and tanker semi-trailers:

8716.3110 - - - Components for the assembly / manufacture of 16 vehicles, in any kit form

8716.3190 --- Other 16

- - Other:

8716.3910 - - - Components for the assembly / manufacture of 16 vehicles, in any kit form

8716.3990 --- Other 16

- Other trailers and semi- trailers:

8716.4010 - - - Components for the assembly / manufacture of 16 vehicles, in any kit form

8716.4090 --- Other 16

- Other vehicles:

8716.8010 - - - Components for the assembly / manufacture of 16 vehicles, in any kit form

8716.8090 --- Other 16

8716.9000 - Parts 35

Subheading Note.

Chapter 88

Aircraft, spacecraft, and parts thereof

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

PCT CODE

Heading / Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

8801.0000 Balloons and dirigibles; gliders, hang gliders and 3 other non- powered aircraft.

88.02 Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.

- Helicopters:

8802.1100 - - Of an unladen weight not exceeding 2,000 kg 3

8802.1200 - - Of an unladen weight exceeding 2,000 kg 3

8802.2000 - Aeroplanes and other aircraft, of an unladen weight 3 not exceeding 2,000 kg

8802.3000 - Aeroplanes and other aircraft, of an unladen weight 3 exceeding 2,000 kg but not exceeding 15,000 kg

8802.4000 - Aeroplanes and other aircraft, of an unladen weight 3 exceeding 15,000 kg

8802.6000 - Spacecraft (including satellites) and suborbital and 3 spacecraft launch vehicles

88.03 Parts of goods of heading 88.01 or 88.02.

8803.1000 - Propellers and rotors and parts thereof 3

8803.2000 - Under- carriages and parts thereof 3

8803.3000 - Other parts of aeroplanes or helicopters 3

8803.9000 - Other 3

8804.0000 Parachutes (including dirigible parachutes and 3 paragliders) and rotochutes; parts thereof and accessories thereto.

88.05 Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles.

8805.1000 - Aircraft launching gear and parts thereof; deck- 3

arrestor or similar gear and parts thereof
- Ground flying trainers and parts thereof:

8805.2100 - - Air combat simulators and parts thereof 3

8805.2900 - - Other 3

Chapter 89

Ships, boats and floating structures

Note.

1. A full, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

PCT CODE

Heading/ | Statistical DESCRIPTION CD (%)

Sub-heading suffix

(1) (2) (3) (4)

89.01 Cruise ships, excursion boats, ferry- boats, cargo

ships, barges and similar vessels for the transport of persons or goods.

8901.1000 - Cruise ships, excursion boats and similar vessels 11 principally designed for the transport of persons; ferry-boats of all kinds

8901.2000 - Tankers 11

8901.3000 - Refrigerated vessels, other than those of subheading 11 8901.20

8901.9000 - Other vessels for the transport of goods and other 3 vessels for the transport of both persons and goods

8902.0000 Fishing vessels; factory ships and other vessels for 11 processing or preserving fishery products.

89.03 Yachts and other vessels for pleasure or sports; rowing boats and canoes.

8903.1000 - Inflatable 20

- Other:

8903.9100 - - Sailboats, with or without auxiliary motor 20

8903.9200 - - Motorboats, other than outboard motorboats 20

8903.9900 - - Other 20

8904.0000 Tugs and pusher craft. 20

89.05 Light- vessels, fire- floats, dredgers, floating cranes,

and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production

platforms.

8905.1000 - Dredgers 3

8905.2000 - Floating or submersible drilling or production platforms 3

8905.9000 - Other 3

89.06 Other vessels, including warships and lifeboats

other than rowing boats.

8906.1000 - Warships 3

8906.9000 - Other 3

89.07 Other floating structures (for example, rafts, tanks,

coffer- dams, landing- stages, buoys and beacons).

8907.1000 - Inflatable rafts 3

8907.9000 - Other 3

8908.0000 Vessels and other floating structures for breaking 3

up.

PART I]

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Notes.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS

AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;

PARTS AND ACCESSORIES THEREOF

Chapter 90

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

This Chapter does not cover:

Articles of a kind used in machines, appliances or for other technical uses, of
vulcanized rubber other than hard rubber (heading 40.16), of leather or of
composition leather (heading 42.05) or of textile material (heading 59.11);

Supporting belts or other support articles of textile material, whose intended effect
on the organ to be supported or held derives solely from their elasticity (for
example, maternity belts, thoracic support bandages, abdominal support
bandages, supports for joints or muscles) (Section XI);

Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or
other technical uses, of heading 69.09;

Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or
of precious metal, not being optical elements (heading 83.06 or Chapter 71);
Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

Parts of general use, as defined in Note 2 to Section XV, of base metal (Section
XV) or similar goods of plastics (Chapter 39);

Pumps incorporating measuring devices, of heading 84.13; weight-operated
counting or checking machinery, or separately presented weights for balances
(heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or
paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting
work or tools on machine-tools or water-jet cutting machines, of heading 84.66,
including fittings with optical devices for reading the scale (for example, "optical"
dividing heads) but not those which are in themselves essentially optical
instruments (for example, alignment telescopes); calculating machines (heading
84.70); valves or other appliances of heading 84.81; machines and apparatus
(including apparatus for the projection or drawing of circuit patterns on sensitised
semiconductor materials) of heading 84.86;

Searchlights or spotlights of a kind used for cycles or motor vehicles (heading
85.12); portable electric lamps of heading 85.13; cinematographic sound

recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio

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remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 86.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

Searchlights or spotlights of heading 94.05;

Articles of Chapter 95;

Monopods, bipods, tripods and similar articles, of heading 96.20;

Capacity measures, which are to be classified according to their constituent material; or

Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

Subject to Note 1 above, parts and accessories for machines, apparatus,

instruments or articles of this Chapter are to be classified according to the following rules:

(a)

(b)

Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

All other parts and accessories are to be classified in heading 90.33.

The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic

telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.

Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.

For the purposes of heading 90.21, the expression "orthopaedic appliances"

means appliances for:

Preventing or correcting bodily deformities; or
Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

Heading 90.32 applies only to:

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(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non- electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

a" suffix

heading

(1) (2) (3) (4)

90.01 Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.

9001.1000 - Optical fibres, optical fibre bundles and cables 20

9001.2000 - Sheets and plates of polarising material 20

9001.3000 - Contact lenses 11

9001.4000 - Spectacle lenses of glass 11

9001.5000 - Spectacle lenses of other materials 11

9001.9000 - Other 20

90.02 Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.

- Objective lenses:

9002.1100 - - For cameras, projectors or photographic enlargers or 3 reducers

9002.1900 - - Other 3

9002.2000 - Filters 3

9002.9000 - Other 3

90.03 Frames and mountings for spectacles, goggles or the like, and parts thereof.

- Frames and mountings:

9003.1100 - - Of plastics 11

9003.1900 - - Of other materials 11

9003.9000 - Parts 11

90.04 Spectacles, goggles and the like, corrective, protective or other.

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9004.1000 - Sunglasses 3

9004.9000 - Other 11

90.05 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio- astronomy.

9005.1000 - Binoculars 11

9005.8000 - Other instruments 11

9005.9000 - Parts and accessories (including mountings) 11

90.06 Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.

9006.1000 - Cameras of a kind used for preparing printing plates or 3 cylinders

9006.3000 - Cameras specially designed for underwater use, for 3 aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes

9006.4000 - Instant print cameras 3

- Other cameras:

9006.5100 - - With a through-the-lens viewfinder (single lens reflex 3 (SLR)), for roll film of a width not exceeding 35 mm

9006.5200 - - Other, for roll film of a width less than 35 mm 3

9006.5300 - - Other, for roll film of a width of 35 mm 3

9006.5900 - - Other 3

- Photographic flashlight apparatus and flashbulbs:

9006.6100 - - Discharge lamp ("electronic") flashlight apparatus 3

9006.6900 - - Other 3

- Parts and accessories:

9006.9100 - - For cameras 3

9006.9900 - - Other 3

90.07 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.

9007.1000 - Cameras 3

9007.2000 - Projectors 3

- Parts and accessories:

9007.9100 - - For cameras 3

9007.9200 - - For projectors 3

90.08 Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9008.5000 - Projectors, enlargers and reducers 3

9008.9000 - Parts and accessories 3

[90.09]

90.10 Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.

9010.1000 - Apparatus and equipment for automatically developing 3 photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper

9010.5000 - Other apparatus and equipment for photographic 3 (including cinematographic) laboratories; negatoscopes

9010.6000 - Projection screens 3

9010.9000 - Parts and accessories 3

90.11 Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.

9011.1000 - Stereoscopic microscopes 3

9011.2000 - Other microscopes, for — photomicrography, 3 cinephotomicrography or microprojection

9011.8000 - Other microscopes 3

9011.9000 - Parts and accessories 3

90.12 Microscopes other than optical microscopes; diffraction apparatus.

9012.1000 - Microscopes other than optical microscopes; diffraction 3 apparatus

9012.9000 - Parts and accessories 3

90.13 Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included

elsewhere in this Chapter.

9013.1000 - Telescopic sights for fitting to arms; periscopes; 3
telescopes designed to form parts of machines,
appliances, instruments or apparatus of this Chapter or
Section XVI

9013.2000 - Lasers, other than laser diodes 3

9013.8000 - Other devices, appliances and instruments 3

9013.9000 - Parts and accessories 3

90.14 Direction finding compasses; other navigational
instruments and appliances.

Heading ! | Statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9014.1000 - Direction finding compasses 3

9014.2000 - Instruments and appliances for aeronautical or space 3
navigation (other than compasses)

9014.8000 - Other instruments and appliances 3

9014.9000 - Parts and accessories 3

90.15 Surveying (including photogrammetrical surveying),
hydrographic, oceanographic, hydrological,
meteorological or geophysical instruments and
appliances, excluding compasses; rangefinders.

9015.1000 - Rangefinders 3

9015.2000 - Theodolites and tachymeters (tacheometers) 3

9015.3000 - Levels 3

9015.4000 - Photogrammetrical surveying instruments and 3
appliances

9015.8000 - Other instruments and appliances 3

9015.9000 - Parts and accessories 3

90.16 Balances of a sensitivity of 5 cg or better, with or
without weights.

9016.0010 - - - Electronic 3

9016.0090 --- Other 3

90.17 Drawing, marking- out or mathematical calculating
instruments (for example, drafting machines,
pantographs, protractors, drawing sets, slide rules,
disc calculators); instruments for measuring length,
for use in the hand (for example, measuring rods and
tapes, micrometers, callipers), not specified or
included elsewhere in this Chapter.

- Drafting tables and machines, whether or not automatic:

9017.1010 - - - Plotters and other machines for designing textile 3
garments, having CAD/CAM/CIM system

9017.1090 --- Other 3

9017.2000 - Other drawing, marking- out or mathematical calculating 11
instruments

- Micrometers, callipers and gauges:

9017.3010 - - - Micro Meter 11

9017.3020 ---Callipers and gauges 3

- Other instruments:

9017.8010 - - - Measuring rod and tapes 11

9017.8090 --- Other 11

9017.9000 - Parts and accessories 11

90.18 Instruments and appliances used in medical, surgical,
dental or veterinary sciences, including scintigraphic

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

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heading

(1) (2) (3) (4)

apparatus, other electro- medical apparatus and sight-testing instruments.

- Electro- diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):

9018.1100 - - Electro-cardiographs 3

9018.1200 - - Ultrasonic scanning apparatus 3

9018.1300 - - Magnetic resonance imaging apparatus 3

9018.1400 -- Scintigraphic apparatus 3

9018.1900 - - Other 3

9018.2000 - Ultra- violet or infra- red ray apparatus 3

- Syringes, needles, catheters, cannulae and the like:

- - Syringes, with or without needles:

9018.3110 --- With needles 20

9018.3120 - - - Without needles 20

9018.3200 - - Tubular metal needles and needles for sutures 11

- - Other:

9018.3910 - - - Dextrose and saline infusion giving sets imported 20
alongwith empty non-toxic bags for infusion solution

9018.3920 - - - Dextrose and saline infusion giving sets 20

- - - Catheter:

9018.3931 ----Suction 3

9018.3932 ----Pulmonary artery 3

9018.3933 ----Foly's 3

9018.3939 ----Other 3

9018.3940 --- Cannula 20

9018.3950 --- Surgical needles 3

9018.3960 - - - Endo tracheal tube 3

9018.3970 - - - Balloons 3

9018.3990 --- Other 3

- Other instruments and appliances, used in dental sciences:

9018.4100 - - Dental drill engines, whether or not combined on a 3
single base with other dental equipment

9018.4900 - - Other 11

9018.5000 - Other ophthalmic instruments and appliances 3

- Other instruments and appliances:

9018.9010 --- Anesthesia aparatus 3

9018.9020 --- Stethoscopes 3

9018.9030 --- Surgical scissors 3

9018.9040 -- - Surgical knives 3

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9018.9050 - - - Sphygmomano-meter 3

9018.9060 - - - Infant incubators 3

9018.9070 - - - Fibre dializers 3

9018.9090 --- Other 3

90.19 Mechano- therapy appliances; massage apparatus;
psychological aptitude- testing apparatus; ozone
therapy, oxygen therapy, aerosol therapy, artificial
respiration or other therapeutic respiration apparatus.

9019.1000 - Mechano- therapy appliances; massage apparatus; 3
psychological aptitude- testing apparatus

- Ozone therapy, oxygen therapy, aerosol therapy,
artificial respiration or other therapeutic respiration
apparatus:

9019.2010 - - - Oxygenator with accessories 3

9019.2020 --- Ozone therapy apparatus 3

9019.2030 --- Acrosol therapy apparatus 3

9019.2090 --- Other 3

90.20 Other breathing appliances and gas masks, excluding
protective masks having neither mechanical parts nor
replaceable filters.

9020.0010 - - - Gas masks 3

9020.0020 --- Other breathing appliances 3

90.21 Orthopaedic appliances, including crutches, surgical
belts and trusses; splints and other fracture
appliances; artificial parts of the body; hearing aids
and other appliances which are worn or carried, or
implanted in the body, to compensate for a defect or
disability.

9021.1000 - Orthopaedic or fracture appliances 3

- Artificial teeth and dental fittings:

9021.2100 - - Artificial teeth 3

9021.2900 - - Other 3

- Other artificial parts of the body :

9021.3100 - - Artificial joints 3

9021.3900 - - Other 3

9021.4000 - Hearing aids, excluding parts and accessories 3

9021.5000 - Pacemakers for stimulating heart muscles, excluding 3
parts and accessories

9021.9000 - Other 3

90.22 Apparatus based on the use of X- rays or of alpha,
beta or gamma radiations, whether or not for medical,
surgical, dental or veterinary uses, including

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

radiography or radiotherapy apparatus, X- ray tubes and other X- ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.

- Apparatus based on the use of X- rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:

9022.1200 - - Computed tomography apparatus 3

9022.1300 - - Other, for dental uses 3

9022.1400 - - Other, for medical, surgical or veterinary uses 3

9022.1900 - - For other uses 3

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

9022.2100 - - For medical, surgical, dental or veterinary uses 3

9022.2900 - - For other uses 3

9022.3000 - X- ray tubes 3

9022.9000 - Other, including parts and accessories 3

9023.0000 Instruments, apparatus and models, designed for 3 demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.

90.24 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).

9024.1000 - Machines and appliances for testing metals 3

9024.8000 - Other machines and appliances 3

9024.9000 - Parts and accessories 3

90.25 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.

- Thermometers and pyrometers, not combined with other

instruments:

- - Liquid-filled, for direct reading:

9025.1110 --- Thermometers, clinical 3

9025.1190 --- Other 3

9025.1900 - - Other 3

- Other instruments:

9025.8010 --- Hydrometers 3

9025.8020 - - - Psychrometers 3

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9025.8030 - -- Temperature guages and sensors for agricultural 35
tractors of sub-headings 8701.9220 and 8701.9320

9025.8090 --- Other 3

9025.9000 - Parts and accessories 3

90.26 Instruments and apparatus for measuring or checking
the flow, level, pressure or other variables of liquids
or gases (for example, flow meters, level gauges,
manometers, heat meters), excluding instruments and
apparatus of heading 90.14, 90.15, 90.28 or 90.32.

- For measuring or checking the flow or level of liquids:

9026.1010 - - - Following parts for agricultural tractors of 35
sub-headings 8701.9220 and 8701.9320:

(1) Fuel gauge (2) Oil level indicator (3) Dipstick/
guage oil level for engines

9026.1020 --- Dipstick/ gauge oil level for engines of motor cars of 35
heading 87.03 and vehicles of sub-headings 8703.2113,
8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130
and 8704.3190

9026.1030 --- Other for motor cars and vehicles 35

9026.1090 --- Other 3

9026.2000 - For measuring or checking pressure 3

9026.8000 - Other instruments or apparatus 3

9026.9000 - Parts and accessories 3

90.27 Instruments and apparatus for physical or chemical
analysis (for example, polarimeters, refractometers,
spectrometers, gas or smoke analysis apparatus);
instruments and apparatus for measuring or checking
viscosity, porosity, expansion, surface tension or the
like; instruments and apparatus for measuring or
checking quantities of heat, sound or light (including
exposure meters); microtomes.

9027.1000 - Gas or smoke analysis apparatus 3

9027.2000 - Chromatographs and electrophoresis instruments 3

9027.3000 - Spectrometers, spectrophotometers and spectrographs 3
using optical radiations (UV, visible, IR)

9027.5000 - Other instruments and apparatus using optical radiations 3
(UV, visible,IR)

9027.8000 - Other instruments and apparatus 3

9027.9000 - Microtomes; parts and accessories 3

90.28 Gas, liquid or electricity supply or production meters,
including calibrating meters therefor.

9028.1000 - Gas meters 20

9028.2000 - Liquid meters 20

PCT CODE

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9028.3000 - Electricity meters 20

- Parts and accessories:

9028.9010 - - - Shaft without rotating disc, register assembly and 11
meter bearing assembly for electricity meter

9028.9020 - - - Other of electricity meters 20

9028.9090 --- Other 11

90.29 Revolution counters, production counters, taximeters,
mileometers, pedometers and the like; speed
indicators and tachometers, other than those of
heading 90.14 or 90.15; stroboscopes.

- Revolution counters, production counters, taximeters,
mileometers, pedometers and the like:

9029.1010 --- Taximeters and pedometers 35

9029.1020 --- Mileo meters 35

9029.1090 --- Other 35

- Speed indicators and tachometers; stroboscopes:

--- Speed indicators and tachometers:

9029.2011 ---- Mechanical type for motor cars of heading 8703 (not 35
exceeding 800cc), vehicles of heading 87.11 and vehicles
of sub - heading 8704.3190

9029.2012 ----RPM meter for agricultural tractors of sub-headings 35
8701.9220 and 8701.9320

9029.2013 - - - - Speed indicator and techometers for other motor 35
cars and vehicles

9029.2019 ---- Other 20

9029.2020 -- - Stroboscopes 20

9029.9000 - Parts and accessories 20

90.30 Oscilloscopes, spectrum analysers and other
instruments and apparatus for measuring or checking
electrical quantities, excluding meters of heading
90.28; instruments and apparatus for measuring or
detecting alpha, beta, gamma, X- ray, cosmic or other
ionising radiations.

9030.1000 - Instruments and apparatus for measuring or detecting 3
ionising radiations

9030.2000 - Oscilloscopes and oscillographs 3
- Other instruments and apparatus, for measuring or
checking voltage, current, resistance or power :

9030.3100 -- Multimeters without a recording device 3

9030.3200 -- Multimeters with a recording device 3
-- Other, without a recording device:

9030.3310 - - - Battery meters for agricultural tractors of sub- 35

Heading! | statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

headings 8701.9220 and 8701.9320

9030.3320 - - - Other for motor cars and vehicles 35

9030.3330 --- Ampere-meter 3

9030.3390 --- Other 3

9030.3900 -- Other, with a recording device 3

9030.4000 - Other instruments and apparatus, specially designed for 3
telecommunications (for example, cross- talk meters, gain
measuring instruments, distortion factor meters,
psophometers)

- Other instruments and apparatus:

9030.8200 - - For measuring or checking semiconductor wafers or 3
devices

9030.8400 - - Other, with a recording device 3

9030.8900 - - Other 3

9030.9000 - Parts and accessories 3

90.31 Measuring or checking instruments, appliances and
machines, not specified or included elsewhere in this
Chapter; profile projectors.

9031.1000 - Machines for balancing mechanical parts 3

9031.2000 - Test benches 3

- Other optical instruments and appliances:

9031.4100 - - For inspecting semiconductor wafers or devices or for 3
inspecting photomasks or reticles used in manufacturing
semiconductor devices

9031.4900 - - Other 3

9031.8000 - Other instruments, appliances and machines 3

9031.9000 - Parts and accessories 3

90.32 Automatic regulating or controlling instruments and
apparatus.

- Thermostats:

9032.1010 - - - Of a kind used in refrigerators, deep-freezers and 3
air-conditioners

9032.1090 --- Other 20

9032.2000 - Manostats 3

- Other instruments and apparatus:

9032.8100 - - Hydraulic or pneumatic 3

- - Other:

9032.8910 - - - Temperature control switches for vehicles of sub - 35
heading 8703.2115 and 8704.3150

9032.8920 - - - Other for motor cars and vehicles 35

9032.8990 --- Other 3

9032.9000 - Parts and accessories 3

PCT CODE

Heading ! | Statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

90.33 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.

9033.0010 --- Of hearings aids 3

9033.0020 -- - Pacing wire 3

9033.0090 --- Other 16

Chapter 91

Clocks and watches and parts thereof

Notes.

This Chapter does not cover:

a) Clock or watch glasses or weights (classified according to their constituent material);

b) Watch chains (heading 71.13 or 71.17, as the case may be);

c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);

d) Bearing balls (heading 73.26 or 84.82, as the case may be);

e) Articles of heading 84.12 constructed to work without an escapement;

(f) Ball bearings (heading 84.82); or

g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal

clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.

For the purposes of this Chapter, the expression "watch movements" means

devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width,

length or diameter.

4.

Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

PCT CODE DESCRIPTION | CD(%) |

Heading / Statistical

Sub- suffix

heading

(1) (2) (3) (4)

91.01 Wrist- watches, pocket- watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal.

- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:

9101.1100 - - With mechanical display only 3

9101.1900 - - Other 3

- Other wrist- watches, whether or not incorporating a stop- watch facility:

9101.2100 - - With automatic winding 3

9101.2900 - - Other 3

- Other:

9101.9100 - - Electrically operated 3

9101.9900 - - Other 3

91.02 Wrist- watches, pocket- watches and other watches, including stop- watches, other than those of heading 91.01.

- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:

9102.1100 - - With mechanical display only 3

9102.1200 - - With opto-electronic display only 3

9102.1900 - - Other 3

- Other wrist- watches, whether or not incorporating a stop- watch facility:

9102.2100 - - With automatic winding 3

9102.2900 - - Other 3

- Other:

9102.9100 - - Electrically operated 3

9102.9900 - - Other 3

91.03 Clocks with watch movements, excluding clocks of heading 91.04.

9103.1000 - Electrically operated 11

9103.9000 - Other 11

91.04 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.

9104.0010 --- For aircraft and spacecraft 3

9104.0020 --- For vehicles of sub-heading 8703.2323, 8703.3223 35 and 8704.2190

9104.0030 --- Other for motor cars and vehicles 35

9104.0090 --- Other 11

91.05 Other clocks.

- Alarm clocks:

9105.1100 - - Electrically operated 20

PCT CODE

Heading! | Statistical DESCRIPTION CD (%)

. suffix

heading

(1) (2) (3) (4)

9105.1900 - - Other 20

- Wall clocks:

9105.2100 -- Electrically operated 20

9105.2900 - - Other 20

- Other:

9105.9100 - - Electrically operated 20

9105.9900 - - Other 20

91.06 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time- recorders).

- Time- registers, time- recorders:

9106.1010 - - - Hour meters / tractor meters for agricultural tractors 35 of sub-headings 8701.9220 and 8701.9320

9106.1020 --- Other for motor cars and vehicles 35

9106.1090 --- Other 3

9106.9000 - Other 3

9107.0000 Time switches with clock or watch movement or with 3 synchronous motor.

91.08 Watch movements, complete and assembled.

- Electrically operated:

9108.1100 - - With mechanical display only or with a device to 11 which a mechanical display can be incorporated

9108.1200 - - With opto-electronic display only 11

9108.1900 - - Other 11

9108.2000 - With automatic winding 11

9108.9000 - Other 11

91.09 Clock movements, complete and assembled.

9109.1000 - Electrically operated 11

9109.9000 - Other 11

91.10 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.

- Of watches:

9110.1100 - - Complete movements, unassembled or partly 3 assembled (movement sets)

9110.1200 -- Incomplete movements, assembled 3

9110.1900 - - Rough movements 3

9110.9000 - Other 3

91.11 Watch cases and parts thereof.

PCT CODE

Heading | | Statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

9111.1000 - Cases of precious metal or of metal clad with precious 3
metal9111.2000 - Cases of base metal, whether or not gold- or 3
silver- plated

9111.8000 - Other cases 3

9111.9000 - Parts 3

91.12 Clock cases and cases of a similar type for other
goods of this Chapter, and parts thereof.

9112.2000 - Cases 3

9112.9000 - Parts 3

91.13 Watch straps, watch bands and watch bracelets, and
parts thereof.

9113.1000 - Of precious metal or of metal clad with precious metal 3

9113.2000 - Of base metal, whether or not gold- or silver- plated 3

9113.9000 - Other 3

91.14 Other clock or watch parts.

9114.1000 - Springs, including hair- springs 3

9114.3000 - Dials 3

9114.4000 - Plates and bridges 3

9114.9000 - Other 3

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

This Chapter does not cover :

a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

c) Toy instruments or apparatus (heading 95.03);

d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or

e) Collectors' pieces or antiques (heading 97.05 or 97.06).

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2.

Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

92.01 Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.

9201.1000 - Upright pianos 11

9201.2000 - Grand pianos 11

9201.9000 - Other 11

92.02 Other string musical instruments (for example, guitars, violins, harps).

9202.1000 - Played with a bow 11

9202.9000 - Other 11

[92.03]

[92.04]

92.05 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.

9205.1000 - Brass- wind instruments 11

9205.9000 - Other 11

9206.0000 Percussion musical instruments (for example, drums, 11 xylophones, cymbals, castanets, maracas).

92.07 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).

9207.1000 - Keyboard instruments, other than accordions 11

9207.9000 - Other 11

92.08 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.

9208.1000 - Musical boxes 11

9208.9000 - Other 11

92.09 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

kinds.

9209.3000 - Musical instruments strings 11

- Other:

9209.9100 - - Parts and accessories for pianos 11

9209.9200 - - Parts and accessories for the musical instruments of 11

heading 92.02

9209.9400 - - Parts and accessories for the musical instruments of 11

heading 92.07

9209.9900 - - Other 11

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

This Chapter does not cover:

a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

c) Armoured fighting vehicles (heading 87.10);

d) Telescopic sights or other optical devices suitable for use with arms, unless

mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

PCT CODE

Heading! Statistical DESCRIPTION CD (%)

ud- suffix

heading

(1) (2) (3) (4)

93.01 Military weapons, other than revolvers, pistols and the arms of heading 93. 07.

9301.1000 - Artillery weapons (for example, guns, howitzers and 16 mortars)

9301.2000 - Rocket launchers; flame- throwers; grenade launchers; 16 torpedo tubes and similar projectors

- Other:

9301.9010 -- - Fully automatic shotguns 16

--- Rifles:

9301.9021 - - - -Bolt action 16

9301.9022 - - - - Semi-automatic 16

9301.9023 ---- fully automatic 16

9301.9029 ---- Other 16

9301.9030 --- Machine -guns 16

-- - Sub-machine-guns:

9301.9041 ---- Fully automatic pistols 16

9301.9049 ---- Other 16

9301.9090 --- Other 16

93.02 Revolvers and pistols, other than those of heading 93.03 or 93.04.

--- Of prohibited bore and of calibres higher than 0.32:

9302.0011 --- -Revolvers 16

9302.0012 - - - Pistols, single barrel, semi-automatic or otherwise 16

9302.0013 --- Pistols, multiple barrel 16

9302.0019 ----Other 16

- - - Other:

9302.0091 ---- Revolvers 20

9302.0092 ---- Pistols, single barrel , semi-automatic or otherwise 20

9302.0093 ---- Pistols, multiple barrel 20

9302.0099 ---- Other 20

93.03 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive- bolt humane killers, line- throwing guns).

9303.1000 - Muzzle- loading firearms 20

- Other sporting, hunting or target- shooting shotguns, including combination shotgun- rifles:

--- Shotguns, single barrel:

9303.2011 ----Pump-action 20

9303.2012 - - - - Semi-automatic 20

9303.2019 ---- Other 20

9303.2020 --- Shotguns, multiple barrel, including combination guns 20

9303.2090 --- Other 20

Heading! | statistical DESCRIPTION CD (%)

: suffix

heading

(1) (2) (3) (4)

- Other sporting, hunting or target- shooting rifles:

9303.3010 --- Single-shot 20

9303.3020 --- Semi-automatic 20

9303.3090 --- Other 20

9303.9000 - Other 20

9304.0000 Other arms (for example, spring, air or gas guns and 20
pistols, truncheons), excluding those of heading
93.07.

93.05 Parts and accessories of articles of headings 93.01 to
93.04.

- Of revolvers or pistols:

9305.1010 --- Firing mechanisms 20

9305.1020 --- Frames and receivers; barrels; Pistons; locking lugs 20
and gas buffers; Magazines and parts thereof;

Silencers(sound moderators) and parts thereof, Butts;

grips and plates

9305.1030 --- Slide (for pistols) and cylinders (for revolvers) 20

9305.1090 --- Other 20

- Of shotguns or rifles of heading 93.03:

9305.2010 -- - Shotgun barrels 20

9305.2020 --- Firing mechanisms 20

9305.2030 --- Frames and receivers, Rifle barrels, Pistons, locking 20
lugs and gas buffers, Magazines and parts thereof,

Silencers(sound moderators) and parts thereof, Flash

eliminators and parts thereof

9305.2040 --- Breeches, bolts (gunlocks) and bolt carriers 20

9305.2090 --- Other 20

- Other:

- - Of military weapons of heading 93. 01:

9305.9111 ---- Firing mechanisms 16

9305.9112 ---- Frames and receivers, Barrels, Pistons, locking lugs 16
and gas buffers, Magazines and parts thereof,

Silencers(sound moderators) and parts thereof, Flash

eliminators and parts thereof.

9305.9113 ---- Breeches, blts (gunlocks) and bolt carriers 16

9305.9119 ----Other 16

9305.9190 --- Other 16

9305.9900 - - Other 16

93.06 Bombs, grenades, torpedoes, mines, missiles and
similar munitions of war and parts thereof; cartridges
and other ammunition and projectiles and parts
thereof, including shot and cartridge wads.

PCT CODE

Heading! Statistical DESCRIPTION CD (%)

_ suffix

heading

(1) (2) (3) (4)

- Shotgun cartridges and parts thereof, air gun pellets:

9306.2100 - - Cartridges 20

9306.2900 - - Other 20

- Other cartridges and parts thereof:

9306.3010 - - - Cartridges for riveting or similar tools or for 20

captive-bolt human killers and parts thereof

9306.3090 --- Other 20

9306.9000 - Other 20

9307.0000 Swords, cutlasses, bayonets, lances and similar arms 20

and parts thereof and scabbards and sheaths therefor.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

This Chapter does not cover :

- a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- c) Articles of Chapter 71;
- d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- f) Lamps or lighting fittings of Chapter 85;

Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

(h) Articles of heading 87.14;

(i) | Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases);

(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) | Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.(A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

PCT CODE

Heading/ | Statistical 0

Sub." suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

94.01 Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.

9401.1000 - Seats of a kind used for aircraft 3

- Seats of a kind used for motor vehicles:

9401.2010 -- - For motor cars of heading 87.03 and vehicles of sub- 35 headings 8703.2113, 8703.2115, 8703.2193, 8703.2195,

PCT CODE

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190,
8704.3130, 8704.3150 and 8704.3190

9401.2020 - - - For vehicles of heading 87.02 sub-headings 35
8701.2020, 8701.2090, 8701.9220, 8701.9320,
8701.2040, 8704.2219, 8704.2299 and 8704.2390

9401.2090 --- Other 35

9401.3000 - Swivel seats with variable height adjustment 20

9401.4000 - Seats other than garden seats or camping equipment, 20
convertible into beds

- Seats of cane, osier, bamboo or similar materials :

9401.5200 -- Of bamboo 20

9401.5300 -- Of rattan 20

9401.5900 -- Other 20

- Other seats, with wooden frames:

9401.6100 - - Upholstered 20

9401.6900 - - Other 20

- Other seats, with metal frames:

9401.7100 - - Upholstered 20

9401.7900 - - Other 20

9401.8000 - Other seats 20

- Parts:

9401.9010 - - - Seat parts made of foam, head/arm rests and seat 35
frames for motor cars of heading 87.03 and vehicles of
sub-headings 8703.2113, 8703.2115, 8703.2193,
8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225,
8704.2190, 8704.3130, 8704.3150 and 8704.3190

9401.9020 - - - Seat parts made of foam, head/ arm rests and seat 35
frames for vehicles of heading 87.02 and sub-headings
8701.2020, 8701.2090, 8701.9220, 8701.9320,
8701.2040, 8704.2219, 8704.2299 and 8704.2390

9401.9030 - - - Other for motor cars and vehicles 35

9401.9090 --- Other 20

94.02 Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.

- Dentists', barbers' or similar chairs and parts thereof:

9402.1010 - - - Dentists' chairs 11

9402.1090 --- Other 20

- Other:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

9402.9010 - - - Operating tables 11

9402.9020 - - - Hospital beds with mechanical fittings 20

9402.9090 --- Other 20

94.03 Other furniture and parts thereof.

9403.1000 - Metal furniture of a kind used in offices 20

9403.2000 - Other metal furniture 20

9403.3000 - Wooden furniture of a kind used in offices 20

9403.4000 - Wooden furniture of a kind used in the kitchen 20

- Wooden furniture of a kind used in the bedroom:

9403.5010 - - - Wooden cabinets 20

9403.5020 - - - Wooden beds 20

9403.5030 --- Other 20

9403.6000 - Other wooden furniture 20

9403.7000 - Furniture of plastics 20

- Furniture of other materials, including cane, osier,

bamboo or similar materials :

9403.8200 -- Of bamboo 20

9403.8300 --_ Ofrattan 20

9403.8900 -- Other 20

9403.9000 - Parts 20

94.04 Mattress supports; articles of bedding and similar

furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.

9404.1000 - Mattress supports 20

- Mattresses:

9404.2100 - - Of cellular rubber or plastics, whether or not covered 20

9404.2900 - - Of other materials 20

9404.3000 - Sleeping bags 20

9404.9000 -Other 20

94.05 Lamps and lighting fittings including searchlights and

spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.

- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:

9405.1010 - - - Chandeliers 20

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

9405.1020 - - - Fitting of base metal for fluorescent tubes 20

9405.1090 --- Other 20

9405.2000 - Electric table, desk, bedside or floor- standing lamps 20

9405.3000 - Lighting sets of a kind used for Christmas trees 20

- Other electric lamps and lighting fittings:

9405.4010 - - - Lighting system of a kind used for film shootings 3

9405.4090 --- Other 20

- Non- electric lamps and lighting fittings:

9405.5010 - - - Tubular day lighting device 3

9405.5090 --- Other 20

9405.6000 - Illuminated signs, illuminated name- plates and the like 20

- Parts:

- - Of glass:

9405.9110 -- - Of chandelier 11

9405.9190 --- Other 20

9405.9200 - - Of plastics 20

9405.9900 - - Other 20

94.06 Prefabricated buildings.

- Of wood:

9406.1010 - - - Green houses 20

9406.1020 - - - Dairy, live stock and poultry sheds 20

9406.1030 --- Silos 20

9406.1040 - - - For cold storage 20

9406.1090 --- Other 20

- Other:

9406.9010 - - - Green houses 20

9406.9020 - - - Dairy, live stock and poultry sheds 20

9406.9030 --- Silos 20

9406.9040 --- For cold storage 20

9406.9050 - - - Modular clean room panels 3

9406.9090 --- Other 20

Chapter 95

Toys, games and sports requisites;

parts and accessories thereof

Notes.

This Chapter does not cover:

Candles (heading 34.06);

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Fireworks or other pyrotechnic articles of heading 36.04;

Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

Sports bags or other containers of heading 42.02, 43.03 or 43.04;

Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

Unmounted glass eyes for dolls or other toys, of heading 70.18;

Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

Bells, gongs or the like of heading 83.06;

Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, within "smart cards" and other media for the recording of sound or of other phenomenon whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);

Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII; Children's bicycles (heading 87.12);

Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

Decoy calls or whistles (heading 92.08);

Arms or other articles of Chapter 93;

Electric garlands of all kinds (heading 94.05);

(u) Monopods, bipods, tripods and similar articles (heading 96.20);
(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts
(classified according to their constituent material); or

(w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings,
apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having
a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-
precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious
metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or
principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to
articles of this heading combined with one or more items, which cannot be considered as sets
under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be
classified in other headings, provided the articles are put up together for retail sale and the
combinations have the essential character of toys.

5. Heading 95. 03 does not cover articles which, on account of their design, shape or
constituent material, are identifiable as intended exclusively for animals, for example, "pet toys"
(classification in their own appropriate heading).

Subheading Note

1. Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver,
a monitor or other external screen or surface; or

(b) | Video game machines having a self-contained video screen, whether or not
portable.

This subheading does not cover video game consoles or machines operated by coins,
banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

PCT CODE

Heading/ | Statistical

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

[95.01]

[95.02]

95.03 Tricycles, scooters, pedal cars and similar wheeled
toys; dolls' carriages; dolls; other toys; reduced-
size ("scale") models and similar recreational
models, working or not; puzzles of all kinds.

9503.0010 - - - Wheeled toys designed to be ridden by children (for 20

Heading/ | Statistical 0

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

example, tricycles, scooters, pedal cars); dolls'
carriages.

9503.0020 - - - Garments and accessories therefor, footwear and 11
headgear

9503.0030 - - - Aero models 3

9503.0040 - - - Parts, accessories, sub-assemblies, mechanical or 11
electrical movements

9503.0090 --- Other 20

95.04 Video game consoles and machines, articles for
funfair, table or parlour games, including pintables,
billiards, special tables for casino games and
automatic bowling alley equipment.

9504.2000 - Articles and accessories for billiards of all kinds 20

9504.3000 - Other games, operated by coins, banknotes, bank 20
cards, tokens or by other means of payment, other than
automatic bowling alley equipment

9504.4000 - Playing cards 20

9504.5000 - Video game consoles and machines, other than those 20
of subheading 9504.30

- Other:

9504.9010 --- Dice cups 20

9504.9090 --- Other 20

95.05 Festive, carnival or other entertainment articles,
including conjuring tricks and novelty jokes.

9505.1000 - Articles for Christmas festivities 20

9505.9000 - Other 20

95.06 Articles and equipment for general physical
exercise, gymnastics, athletics, other sports
(including table- tennis) or outdoor games, not
specified or included elsewhere in this Chapter;
swimming pools and paddling pools.

- Snow- skis and other snow- ski equipment:

9506.1100 -- Skis 11

9506.1200 - - Ski-fastenings (ski-bindings) 11

9506.1900 - - Other 11

- Water- skis, surf- boards, sailboards and other water-
sport equipment:

9506.2100 - - Sailboards 11

9506.2900 - - Other 11

- Golf clubs and other golf equipment:

9506.3100 - - Clubs, complete 11

9506.3200 -- Balls 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

9506.3900 - - Other 11

9506.4000 - Articles and equipment for table- tennis 20

- Tennis, badminton or similar rackets, whether or not

strung:

9506.5100 - - Lawn-tennis rackets, whether or not strung 20

- - Other:

9506.5910 - - - Badminton rackets 20

9506.5920 - - - Squash rackets 20

9506.5990 --- Other 20

- Balls, other than golf balls and table- tennis balls:

9506.6100 - - Lawn-tennis balls 20

- - Inflatable:

9506.6210 - - - Footballs, soccer balls 20

9506.6220 - - - Footballs, Other than leather 20

9506.6290 --- Other 20

- - Other:

9506.6910 - - - Cricket balls 20

9506.6920 - - - Hockey balls 20

9506.6930 --- Polo balls 20

9506.6940 - - - Squash balls 20

9506.6960 - - - Table tennis balls 20

9506.6970 --- Punching balls 20

9506.6980 - - - Badminton shuttle cocks 20

- - - Other:

9506.6991 ---- Volley balls 20

9506.6992 ---- Basket balls 20

9506.6993 ---- Net balls 20

9506.6994 ---- Hand balls 20

9506.6995 ---- Rugby balls 20

9506.6999 ---- Other 20

9506.7000 - Ice skates and roller skates, including skating boots 11

with skates attached

- Other:

9506.9100 -- Articles and equipment for general physical exercise, 11
gymnastics or athletics

- - Other:

- - - Bladders and covers of inflatable balls:

9506.9911 - - - - Football cover 11

9506.9912 ---- Football bladder 11

9506.9913 ---- Volley ball cover 11

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

9506.9914 --- - Basket ball cover 11

9506.9915 ---- Net ball cover 11

9506.9916 - - - - Hand ball cover 11

9506.9917 - - - - Rugby ball cover 11

9506.9919 ---- Other 11

9506.9920 -- - Cricket bats 20

9506.9930 - - - Cricket wickets 20

9506.9940 - - - Cricket pads 20

9506.9950 - - - Cricket sets 20

9506.9960 - - - Hockey sticks 20

9506.9970 --- Polo sticks 20

9506.9990 --- Other 20

95.07 Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.

9507.1000 - Fishing rods 11

9507.2000 - Fish- hooks, whether or not snelled 11

9507.3000 - Fishing reels 11

9507.9000 - Other 11

95.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.

9508.1000 - Travelling circuses and travelling menageries 11

9508.9000 - Other 11

Chapter 96

Miscellaneous manufactured articles

Notes.

This Chapter does not cover:

Pencils for cosmetic or toilet uses (Chapter 33);

Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

Imitation jewellery (heading 71.17);

Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(i) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material,

which are ready for incorporation without further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones

(natural, synthetic or reconstructed) in which natural or cultured pearls are used.

However, headings 96.01 to 96.06 and 96.15 include articles

of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones

(natural, synthetic or reconstructed) in which natural or cultured pearls are used.

However, headings 96.01 to 96.06 and 96.15 include articles

of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones

(natural, synthetic or reconstructed) in which natural or cultured pearls are used.

However, headings 96.01 to 96.06 and 96.15 include articles

Is, precious or semi-precious stones (natural, synthetic or

reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

96.01 Worked ivory, bone, tortoise- shell, horn, antlers,

coral,

material, and articles of these materials (including articles obtained by moulding).

mother- of- pearl and other animal carving

9601.1000 - Worked ivory and articles of ivory 20

Heading/ | Statistical 9

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

- Other:

9601.9010 - - - Worked tortoise-shell 20

9601.9090 --- Other 20

96.02 Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.

9602.0010 - - - Gelatine capsules 20

9602.0090 --- Other 20

96.03 Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).

9603.1000 - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles

- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:

9603.2100 - - Tooth brushes, including dental-plate brushes 20

9603.2900 - - Other 20

9603.3000 - Artists' brushes, writing brushes and similar brushes for the application of cosmetics

9603.4000 - Paint, distemper, varnish or similar brushes (other than brushes of sub- heading 9603.30); paint pads and rollers

9603.5000 - Other brushes constituting parts of machines, appliances or vehicles

9603.9000 - Other 20

9604.0000 Hand sieves and hand riddles. 20

9605.0000 Travel sets for personal toilet, sewing or shoe or 20 clothes cleaning.

96.06 Buttons, press- fasteners, snap- fasteners and press- studs, button moulds and other parts of these articles; button blanks.

9606.1000 - Press- fasteners, snap- fasteners and press- studs and 20 parts therefor
- Buttons:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

9606.2100 - - Of plastics, not covered with textile material 20

9606.2200 - - Of base metal, not covered with textile material 20

- - Other:

9606.2910 --- Studs 3

9606.2920 -- - Buttons 20

9606.2990 --- Other 20

- Button moulds and other parts of buttons; button

blanks:

9606.3010 - - - Button moulds and other parts of buttons 20

9606.3020 - - - Button blanks 20

96.07 Slide fasteners and parts thereof.

- Slide fasteners:

9607.1100 - - Fitted with chain scoops of base metal 20

9607.1900 - - Other 20

9607.2000 - Parts 20

96.08 Ball point pens; felt tipped and other porous- tipped

pens and markers; fountain pens, stylograph pens

and other pens; duplicating stylos; propelling or

sliding pencils; pen- holders, pencil- holders and

similar holders; parts (including caps and clips) of

the foregoing articles, other than those of heading

96.09.

9608.1000 - Ball point pens 20

9608.2000 - Felt tipped and other porous- tipped pens and markers 20

9608.3000 - Fountain pens, stylograph pens and other pens 20

9608.4000 - Propelling or sliding pencils 20

9608.5000 - Sets of articles from two or more of the foregoing 20

subheadings

9608.6000 - Refills for ball point pens, comprising the ball point and 20

ink- reservoir

- Other:

9608.9100 - - Pen nibs and nib points 20

- - Other:

9608.9910 --- Pen caps and clips 11

9608.9920 - - - Ball point tips 11

9608.9990 --- Other 20

96.09 Pencils (other than pencils of heading 96.08),

crayons, pencil leads, pastels, drawing charcoals,

writing or drawing chalks and tailors' chalks.

9609.1000 - Pencils and crayons, with leads encased in a rigid 20

sheath

- Pencil leads, black or coloured:

PCT CODE

Heading/ | Statistical

Sub. suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

9609.2010 --- Pencil leads, black 20

9609.2020 --- Pencil kits, coloured 20

9609.9000 - Other 20

9610.0000 Slates and boards, with writing or drawing surfaces, 20
whether or not framed.

9611.0000 Date, sealing or numbering stamps, and the like 20
(including devices for printing or embossing labels),
designed for operating in the hand; hand- operated
composing sticks, and hand printing sets
incorporating such composing sticks.

96.12 Typewriter or similar ribbons, inked or otherwise
prepared for giving impressions, whether or not on
spools or in cartridges; ink- pads, whether or not
inked, with or without boxes.

- Ribbons:

9612.1010 - - - For dot matrix printer 20

9612.1090 --- Other 20

9612.2000 - Ink- pads 20

96.13 Cigarette lighters and other lighters, whether or not
mechanical or electrical, and parts thereof other
than flints and wicks.

9613.1000 - Pocket lighters, gas fuelled, non- refillable 11

9613.2000 - Pocket lighters, gas fuelled, refillable 11

- Other lighters:

9613.8010 --- Lighters used with motor cars of heading 8703 35

9613.8020 --- Lighter for other motor cars and vehicles 35

9613.8090 --- Other 20

9613.9000 - Parts 3

9614.0000 Smoking pipes (including pipe bowls) and cigar or 20
cigarette holders, and parts thereof.

96.15 Combs, hair- slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof.

- Combs, hair- slides and the like:

9615.1100 - - Of hard rubber or plastics 20

9615.1900 - - Other 20

- Other:

9615.9010 -- - Hair pins 20

9615.9020 - - - Hair curlers and the like 20

9615.9090 --- Other 20

96.16 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder- puffs and pads for the

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

application of cosmetics or toilet preparations.

9616.1000 - Scent sprays and similar toilet sprays, and mounts 20
and heads therefor

9616.2000 - Powder- puffs and pads for the application of 20
cosmetics or toilet preparations

96.17 Vacuum flasks and other vacuum vessels, complete
with cases; parts thereof other than glass inner.

9617.0010 --- Vacuum flasks 20

9617.0020 --- Other 20

9618.0000 Tailors' dummies and other lay figures; automata 11
and other animated displays used for shop window
dressing.

96.19 Sanitary towels (pads) and tampons, napkins and
napkin liners for babies and similar articles, of any
material.

9619.0010 --- Diapers for adults (patients) of weight exceeding 25 11
kg

9619.0020 - - - Diapers for Infants and babies 20

9619.0030 - - - Sanitary towels and tampons 20

9619.0040 - - - Napkins and napkin liners for babies 20

9619.0050 - - - Nappies of wadding 20

9619.0060 - - - Diapers of waddings 20

9619.0090 --- Other 20

9620.0000 Monopods, bipods, tripods and similar articles 20

SECTION Xxi

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

This Chapter does not cover:

Unused postage or revenue stamps, postal stationery (stamped paper) or the like,
of heading 49.07:

Theatrical scenery, studio back-cloths or the like, of painted canvas (heading
59.07) except if they may be classified in heading 97.06; or

Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to
71.03).

2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

PCT CODE

Heading/ | Statistical °

Sub- suffix DESCRIPTION CD (%)

heading

(1) (2) (3) (4)

97.01 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand- painted or hand- decorated manufactured articles; collages and_ similar decorative plaques.

9701.1000 - Paintings, drawings and pastels 3

9701.9000 - Other 3

9702.0000 Original engravings, prints and lithographs 3

9703.0000 Original sculptures and statuary, in any material. 3

9704.0000 Postage or revenue stamps, stamp-postmarks, first- 3 day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.

9705.0000 Collections and collectors' pieces of zoological, 3 botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.

9706.0000 Antiques of an age exceeding one hundred years. 11

(SERVICES)

Heading | Description

98.01 Services provided or rendered by hotels, restaurants, marriage halls, lawns,

Heading | Description

clubs and caterers.

9801.1000 | Services provided or rendered by hotels

9801.2000 | Services provided or rendered by restaurants

9801.3000 | Services provided or rendered by marriage halls and lawns

9801.4000 | Services provided or rendered by clubs

9801.5000 | Services provided or rendered by caterers, suppliers of food and drinks

9801.6000 | Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers

9801.7000 | Services provided or rendered by messes and hostels

9801.9000 | Other

98.02 Advertisements.

9802.1000 | Advertisement on T.V.

9802.2000 | Advertisement on radio

9802.3000 | Advertisement on closed circuit T.V.

9802.4000 | Advertisement in newspapers and periodicals

9802.5000 | Advertisement on cable T.V network

9802.9000 | Other

98.03 Facilities for travel.

9803.1000 | Travel by air of passengers within the territorial jurisdiction of Pakistan.

9803.1100 | Travel by air of passengers embarking on international journey from Pakistan

9803.2000 | Domestic travel by train

9803.2100 | International travel by train

9803.9000 | Other

98.04 Services provided or rendered for inland carriage of goods.

9804.1000 | Carriage of goods by air

9804.2000 | Carriage of goods by train

9804.9000 | Other

98.05 Services provided or rendered by persons authorized to transact business on

behalf of others.

9805.1000 | Shipping agents

9805.2000 | Stevedores

9805.2100 | Ship management service

9805.3000 | Freight forwarding agents

9805.4000 | Customs agents

9805.5000 | Travel agents

9805.5100 | Tour operators

9805.6000 | Recruiting agents

9805.7000 | Advertising agents

9805.8000 | Ship chandlers

9805.9000 | Share transfer agent

9805.9100 | Sponsorship services

9805.9200 | Business support services

9805.9090 | Other

9807.0000 | Services provided or rendered by property developers and promoters.

9808.0000 | Courier services.

9809.0000 | Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.

Heading | Description

9810.0000 | Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.

9811.0000 | Services provided or rendered by laundries, dry cleaners.

98.12 Telecommunication services.

9812.1000 | Telephone services

9812.1100 | Fixed line voice telephone service

9812.1200 | Wireless telephone

9812.1210 | Cellular telephone

9812.1220 | Wireless Local Loop telephone

9812.1300 | Video telephone

9812.1400 | Payphone cards

9812.1500 | Pre-paid calling cards

9812.1600 | Voice mail service

9812.1700 | Messaging service

9812.1710 | Short Message service (SMS)

9812.1720 | Multimedia message service (MMS)

9812.1910 | Shifting of telephone connection

9812.1920 | Installation of telephone extension

9812.1930 | Provision of telephone extension

9812.1940 | Changing of telephone connection

9812.1950 | Conversion of NWD connection to non NWD or vice versa

9812.1960 | Cost of telephone set

9812.1970 | Restoration of telephone connection

9812.1990 | Others

9812.2000 | Bandwidth services¹⁹⁷⁰

9812.2100 | Copper line based

9812.2200 | Fibre-optic based

9812.2300 | Co-axial cable based

9812.2400 | Microwave based

9812.2500 | Satellite based

9812.2900 | Others

9812.3000 | Telegraph

9812.4000 | Telex

9812.5000 | Telefax

9812.5010 | Store and forward fax services

9812.5090 | Others

9812.6000 | Internet services

9812.6100 | Internet services including e-mail services

9812.6110 | Dial-up internet services

9812.6120 | Broadband services for DSL connection

9812.6121 | Copper line based

9812.6122 | Fibre-optic based

9812.6123 | Co-axial cable based

9812.6124 | Wireless based

9812.6125 | Satellite based

9812.6129 | Others

9812.6130 | Internet/e-mail/Data/SMS/MMS services on WLL networks

Heading | Description

9812.6140 | Internet/e-mail/Data/SMS/MMS services on cellular mobile networks

9812.6190 | Others

9812.6200 | Data Communication Network services (DCNS)

9812.6210 | Copper Line based

9812.6220 | Co-axial cable based

9812.6230 | Fibre-optic based

9812.6240 | Wireless/Radio based

9812.6250 | Satellite based

9812.6290 | Others

9812.6300 | Value added data services

9812.6310 | Virtual private Network service (VPN)

9812.6320 | Digital Signature service

9812.6390 | Others

9812.9000 | Audiotext services

9812.9100 | Teletext services

9812.9200 | Trunk radio services

9812.9300 | Paging services

9812.9400 | Voice paging services

9812.9410 | Radio paging services

9812.9490 | Vehicle tracking services.

9812.9500 | Burglar alarm services.

9812.9090 | Others

98.13 Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.

9813.1000 | Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.

9813.1100 | Goods insurance

9813.1200 | Fire insurance

9813.1300 | Theft insurance

9813.1400 | Marine insurance

9813.1500 | Life insurance

9813.1600 | Other insurance

9813.2000 | Services provided or rendered in respect of advances and loans

9813.3000 | Services provided or rendered in respect of leasing.

9813.3010 | Financial leasing

9813.3020 | Commodity or equipment leasing

9813.3030 | Hire-purchase leasing

9813.3090 | Other

9813.3900 | Services provided or rendered in respect of musharika financing

9813.4000 | Services provided or rendered by banking companies in relation to:

9813.4100 | Guarantee

9813.4200 | Brokerage

9813.4300 | Letter of credit

9813.4400 | Issuance of pay order and demand draft

9813.4500 | Bill of exchange

Heading | Description

9813.4600 | Transfer of money including telegraphic transfer, mail transfer and electronic transfer

9813.4700 | Bank guarantee

9813.4800 | Bill discounting commission

9813.4900 | Safe deposit lockers

9813.4910 | Safe vaults

9813.5000 | Issuance, processing and operation of credit and debit cards

9813.6000 | Commission and brokerage of foreign exchange dealings.

9813.7000 | Automated Teller Machine operations, maintenance and management.

9813.8000 | Service provided as banker to an issue

9813.8100 | Other

9813.9000 | Service provided or rendered by a foreign exchange dealer or exchange company or money changer

98.14 Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.

9814.1000 | Architects or town planners

9814.2000 | Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works

9814.3000 | Property developers or promoters

9814.4000 | Landscape designers

9814.9000 | Other

98.15 Services provided or rendered by professionals and consultants etc.

9815.1000 | Medical practitioners and consultants

9815.2000 | Legal practitioners and consultants

9815.3000 | Accountants and auditors

9815.4000 | Management consultants

9815.5000 | Technical, scientific, engineering consultants

9815.6000 | Software or IT based system development consultants

9815.9000 | Other consultants

9816.0000 | Services provided or rendered by pathological laboratories.

98.17 Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.

9817.1000 | Scientific laboratories

9817.2000 | Mechanical laboratories

9817.3000 | Chemical laboratories

9817.4000 | Electrical or electronic laboratories

9817.9000 | Other such laboratories

98.18 Services provided or rendered by specialized agencies.

9818.1000 | Security agency

9818.2000 | Credit rating agency

9818.3000 | Market research agency

9818.9000 | Other such agencies

98.19 Services provided or rendered by specified persons or businesses.

9819.1000 | Stockbrokers

9819.1100 | Under writers

9819.1200 | Indenters

9819.1300 | Commission agents

Heading | Description

9819.1400 | Packers

9819.2000 | Money exchanger

9819.3000 | Renta car

9819.4000 | Prize bond dealers

9819.5000 | Surveyors

9819.6000 | Designers

9819.7000 | Outdoor photographer

9819.8000 | Art painter

9819.9000 | Cable TV operators

9819.9100 | Auctioneers

9819.9200 | Public relations services

9819.9300 | Management consultants

9819.9400 | Technical testing and analysis service

9819.9500 | Service provided by a registrar to an issue

9819.9090 | Others

98.20 Services provided or rendered by specialized workshops or undertakings.

9820.1000 | Auto-workshops

9820.2000 | Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.

9820.3000 | Workshops for electric or electronic equipments or appliances etc. including computer hardware

9820.4000 | Car washing or similar service stations.

9820.9000 | Other workshops

98.21 Services provided or rendered in specified fields.

9821.1000 | Healthcare centres, gyms or physical fitness centres etc.

9821.2000 | Indoor sports and games centres

9821.3000 | Baby care centres

9821.4000 | Body massage centres

9821.5000 | Pedicure centres

9821.9000 | Similar other centers

98.22 Services provided or rendered for specified purposes.

9822.1000 | Fumigation services

9822.2000 | Maintenance or cleaning services

9822.3000 | Janitorial services

9822.4000 | Dredging or desilting services

9822.9000 | Other similar services

9823.0000 | Franchise services

9824.0000 | Construction services

Chapter 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017 [PART I

Classification in Chapter 99 is subject to,-

determination of eight digit classification under a tariff item in chapter 1 to 97;
determination of four digit classification under chapter 99 and fulfillment of
conditions mentioned in the Chapter, Sub-chapters, Headings; and

such other conditions, limitations and restrictions as Federal Board of Revenue or
the Federal Government may impose from time to time.

In case of sale or disposal of goods in violation of the prescribed condition,

limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without
prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER -I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:

(i) | The importer shall make a declaration on the bill of entry for exemption claimed.

(ii) Any article other than a motor vehicle, sold or otherwise disposed of before the
expiration of three years from its importation shall be liable to payment of customs
duties, which would have been leviable at the time of importation.

(ii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without
payment of customs duties, which would have been leviable at the time of
importation as provided under the procedure prescribed therefor by the Board.

PCT a

CODE Description CD (%)

(1) (2) (3)

9901 Goods imported by various agencies of the United Nations under the United 0

Nations (Privileges and immunities) Act, 1948 (XX of 1948), as certified by the

Ministry of Foreign Affairs, Government of Pakistan.

9902 Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic 0

and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry
of Foreign Affairs, Government of Pakistan.

9903 Imports by Privileged personnel/ organization: 0

Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR)

9904 Vehicles in CKD condition, imported by recognized local manufacturer for 0 supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.

9905 | Imports by Dignitaries of UAE, Qatar and Bahrain: 0

Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-

Dignitaries of UAE

H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.

H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.

3. _H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.

4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.

5. _H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.

6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.

7. _H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

8. _H.E. Sheikh Rashid Bin Khalifa Al-Maktoum, Member of the ruling family of Dubai.

9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.

10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.

11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.

12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.

13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.

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14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling

Family of Abu Dhabi and Commander of Royal Guard.

15. _H.H.Sheikha Fatima Bint Mubarak Ali Kittbi.

16. _H.E.Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.

17. | Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.

Dignitaries of Bahrain:

1.

2.

H.E King Hamad Bin Isa Al-Khalifa.

Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa.

Dignitaries of Qatar:

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H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani

H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.

H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.

H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani

H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.

H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani

H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani

H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani

H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani

H.E.Shaikh Faisal Bin Nasser Bin Hamad Al-Thani

H.E.Shaikh Hamad Bin Jassim Bin Jabr Al-Thani

(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar/Bahrain Ambassador.

(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.

(iii) | UAE/Qatar/Bahrain Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.

(iv) UAE/Qatar/Bahrain Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain Rulers.

(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.

vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.

9906

(i)

Goods imported under the President's Salary, Allowances and

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Privileges Act, 1975(Act LVIII of 1975).

(ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975).

(ii) | Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975).

(iv) Goods imported under the Acting Governer's (Allowance and Privileges) Order,1978 (President's Order No.19 of 1978).

(v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.

SUB-CHAPTER-II

IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

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9907

Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are menat for free distribution amongst Afghan Refugees

or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue.

(3)
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9908

Goods received as Gift or donation:

(i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Cabinet Division and concurrence by the Federal Board of Revenue.

(ii) Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service.

9909

Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.

9910

Samples of no commercial value imported by manufacturers subject to the

following conditions:-

- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration;
- b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind;
- c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;
- d) products which cannot be put up as samples of no commercial value in

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accordance with clauses (a) to (c) and which consist of:

non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and

consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples

9911 ()

(ii

Relief goods donated for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government.

Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERRRA/National Disaster Management Authority.

SUB-CHAPTER III

IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

Note

For the purpose of sub-chapter III the expression:

(ii

“Charitable Institution” and “Charitable non-profit making institution” means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;

“Gifts or Donations” include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However,

ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and

“Competent Authority” means:

(i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;

(ii) in case of an institution falling within the jurisdiction of a Provincial Government, ___ the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and

(iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT ae

CODE Description CD (%)

(1) (2) (3)

9912 Imports by Edhi Foundation: 0

(i) Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edhi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter);

Butter oil(04.05)

Rice(10.06)

Grains(10.07)

Cooking oil(Chapter 15)

Vitamins(29.36)

Hormones.(29.37)

Pencillin (29.41)

Medicaments(30.04)

Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)

10. Pharmaceutical goods (30.06)

11. Worn clothing(63.09)

12. Wireless transmission apparatus (85.15)

13. Wireless reception apparatus.(85.27)

14. Ambulances (87.03)

15. Mobile radiological units(87.05)

16. Helicopters, aeroplanes (88.02)

17. _ Parts of helicopters and aeroplanes (Respective headings)

18. Instruments and appliances used in medical or surgical sciences.(90.18)

19. Orthopaedic appliances, including crutches, surgical belts and ruses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21)

20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).

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(ii) The ambulances already imported or to be imported under S.No. 14 of Para (i) above may be disposed of after expiry of seven years from the date of importation without payment of duty and taxes leviable at the time of import with the prior approval of FBR.

(1) (2) (3)

9913 Gifts or donations received by a charitable non-profit making hospital or 0

institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:-

- (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and
- (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.

9914 Imports by Charitable Institutions and Hospitals: 0

(1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time;

(2) | Oxygen cylinders, wheelchairs, medical, surgical, dental furniture and spares thereof;

(3) Re-agents, disposables; imported by,-

(i) charitable non-profit making institutions operating hospitals of fifty beds or more; or

ii) hospitals run by the Federal or a Provincial Government; or

(iii) the Federal or a Provincial Government exclusively meant for

hospitals run by the Federal or a Provincial Government:-

Subject to the following conditions:-

(a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs.

(b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the effect that imported goods are bona fide requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking.

(c) undertaking so furnished by the hospital or institution is certified:

(i) in case of Federal Government hospitals or institutions or charitable non-profit _ making

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institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC).

(ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated.

(iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively.

(iv) _ in case of hospitals/institutions of Armed Forces, respective Surgeon Generals (Director General Medical Services) or equivalent rank/authority.

(v) in case of Fauji Foundation hospitals, M.D Fauji Foundation.

(vi) in case of Pakistan Atomic Energy Commission hospitals / institutions, Director General Procurement PAEC.

(d) In case of private sector institutions or hospitals, accountal of the goods shall be ensured by the Board o Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand.

(iv) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions.

9915

Goods imported by or donated to non -profit making educational and research institutions subject to the following conditions:

the imported goods have an educational and scientific character;

the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government;

the importing or receiving institution shall produce a certificate from the competent authority that —

a) goods of equivalent educational and scientific value are not produced in Pakistan; and

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CODE Description CD (%)

(1) (2) (3)

(b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.

SUB-CHAPTER-IV

IMPORT OF REPLACEMENT GOODS

PCT ag

CODE Description CD (%)

(1) (2) (3)

9916 Goods supplied free of cost as replacement of identical goods previously 0

imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:-

(i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms;

(ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected;

(iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract;

(iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.

SUB-CHAPTER-V

IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)/SEZ/

GWADAR AND FREE ZONE AREA

PCT ag

CODE Description CD (%)

(1) (2) (3)

9917 (1) Goods imported into and exported (except to tariff area of Pakistan) 0

from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.

(2) Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as

the Federal Board of Revenue may impose from time to time.

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(3) Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time:-

(i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies and contractors/sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;

(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to the ships used in the port and its terminals for a period of forty (40) years;

(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;

(iv) Imports for port-related businesses established in the Free Zone Area for a period of 23 years.

SUB-CHAPTER-VI
TEMPORARY IMPORT OR EXPORT

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9918

Following goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation subject to the conditions detailed below,-

1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components, Supported Palladium Catalyst and parts:

In case machinery, equipment, apparatus, appliances, components, sub-components, supported palladium catalyst and parts have undergone any alterations, renovations, refurbishment, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, refurbishment, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to the PCT heading determined at the time of original import provided the same was exported under a contract of alteration, renovation, refurbishment, addition or repairs, to the original supplier or his authorized service center provided further that

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the make, model and other specifications, as well as the receiver, shall remain the same as were at the time of the original import.

2. Vehicles re-imported by owners in possession:

In case vehicles have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to PCT heading determined at the time of original import provided the vehicle was exported under a contract of alteration, renovation, addition or repairs provided further that the make, model, engine number, chassis number and other specifications as well as the exporter of the vehicle shall remain the same. In case of bullet proofing of vehicles, conditions specified in Import Policy Order in vogue at the time of import shall be applicable.

9919

Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.

1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled.

2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities,

having in house facility for repair, Refurbishment or value addition of machinery.

3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported.

4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn.

5. Goods imported for demonstration, display, test or trial purposes.

6. _ Dry fruits imported from Afghanistan.

9920

Temporary Imports:

Goods mentioned below, imported temporarily into Pakistan with a view

to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:

1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a_ license for

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archaeological excavation has been granted by the Federal Government or a Provincial Government.

2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.

3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported.

4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.

5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure.

6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.

Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.

9922

Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.

SUB-CHAPTER-VII

MISCELLANEOUS

PCT CODE

Description

CD (%)

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9923 Currency Notes, unused stamps 0

9924 Eye cornea 0

9925 Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula 0
needles, hemodialysis fluids & powder, blood tubing tines for dialysis,
reverse osmosis plants for dialysis, double lumen catheter for dialysis,
catheters for renal failure patients, peritoneal dialysis solution and
cardiac catheters. colostomy bags and appliances identifiable for
Ostomy use

9926 Machinery and equipment, not manufactured locally, namely 0
navigational equipment, fish finders, storage and handling equipment, if
imported by fish farming or catching stage operators, who will enjoy the
status of indirect exporters.

9927 Pharmaceutical raw materials if imported for manufacture of 0
contraceptives in accordance with the input out put ratios determined by
the Directorate of Input Output Co-efficient Organization.

Contraceptives and accessories thereof.

9928 Omitted.

9929 Goods mentioned below if imported in accordance with the conditions 0
and procedures laid down in Import and Export of Gold, Gold Jewellery
and Gemstones Order, 2001 as amended from time to time, notified
vide Ministry of Commerce's SRO 760(I)/2013 dated 2nd
September, 2013.

i) Pearls

ii) Gold

iii) | Un-cut precious and semi preceious stones

iv) Polished semi precious stones

v) Jewelry casting powder

vi) Moulding rubber

vii) — Injection wax

viii) | Jewelry casting machines and assessories

ix) Rhodium-plating solution concentrate

x) — Bright and chrome lacquering solution

xi) Steel balls and pins (different sizes) used for polishing.

xii) | Diamond cutting tools (different sizes)

xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold

xiv) Mounts and findings of gold, silver and platinum jewelry.

9930 Any goods, including vehicles, specified in the First schedule to the 0

Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local
Government Departments, Muncipal bodies and Development
authorities subject to the condition that the goods are donated to the

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importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.

9931

Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.

9932

Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.

9933

Omitted.

9934

Omitted.

9935

Omitted.

9936

Omitted.

9937

Folowing items relating to disabled persons:-

Wheel chairs.

Artificial human parts.

Hearing aids (all types and kinds)

Hearing assessment equipment:

(i) audio meters (ii) tympanometer(iii) ABR

(iv) Oto acoustic — emission

Cochlear implants system.

Associated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items.

7) Hearing impairment/deaf related:(i) Printed material

ii) Software (iii)Computer cards

Programming software and hardware.

Items used for rehabilitation of blind persons:

SLN =

2

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i) Sixer & eighter for Braille writing (ii) Braille board for alphabet writing

iii) 4/6/9/27/36 Liner frames.

iv) Perkins brailler machine(v) Mathematics slates for blind(vi) Abacus frames (maths)

vii) White cane (viii) Thermofoam duplicating machine(ix) Manila paper for duplication(x) Every card —_for brail writing (xi) Magnifier glasses for low vision (xii) Brail printing press.

9938

Disposables, as are not manufactured locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology; and following equipment:-

A. ANGIOPLASTY PRODUCTS:

1. Coronary Artery Stents.

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. Drugs Eluting Coronary Artery Stents.

. Coronary Artery Dilatation Catheters (Balloons).
PTCA Guide Wires.

. PTCA Guiding Catheters.

. Inflation Devices/Priority Packs.

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B. ANGIOGRAPHY PRODUCTS:

1. Angiography Catheters. 2. Sheaths.
3. Guide Wires 4. Contrast Lines
5. Pressure Lines 6. Manifolds

C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:

Angiography Accessories. 2 ASD Closure Devices
ASD Delivery Systems 4. VSD Closure Devices
VSD Delviery System 6 Guide Wires

Sizing Balloons 8. Sizing Plates.

PDA Closure Devices 10. PDA Delivery Systems

D. TEMPROARY PACEMAKERS (with Leads, Connectors &
accessories).

E. PERMANENT PACEMAKERS (with Leads, Connectors &
accessories)

F. HEART FAILURE DEVICES (with Leads, Connectors &
accessories)

G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with
Leads, Connectors & accessories)

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H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.

1. Electrophysiology catheters
2. Electrophysiology Cables
3. Electrophysiology Connectors

I. LEAR CARDIOLOGY PRODUCTS

1. Radioactive isotopes
2. Cold Kits (Cardiolite MAA, DTPA, etc)

J. CARDICE SURGERY PRODUCTS.

1. Oxygenators
2. Cannulas

PCT CODE Description CD (%)

(1) (2) (3)

3. Prosthetic Heart Valves

4. Luminal Shunts for Heart Surgery

5. Artificial Limbs and Appliances.

K. EQUIPMENT

1. Cardiac Angiography Machine

2. Echocardiography Machine

3. ETT Machine

4. Gamma Camera for Nuclear Cardiology Studies.

L. PERIPHERAL INTERVENTIONS EQUIPMENT

Disposables and other equipment for peripheral interventions including:

Stents (including carotid , wall stents and Bio Re-absorbable Vascular Scaffold), Balloons, sheaths, catheters, Guide wires, Filter wires, Coils, Needles, Valves (including rotating homeostatic valves, connecting cables, inflation devices adaptors.

9939 Diagnostic kits for HIV and Hepatitis 0

9940 Re-import of the Contingent Owned Equipment (COE) of the Mission 0 deployed abroad subject to NOC from Ministry of Commerce and physical examination of the goods by Customs for reconciliation with export documents

9941 Following goods imported by or donated to municipal authorities 0

including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services, excluding contractors thereof, subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

1.

Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000)

Fire fighting vehicles (PCT 8705.3000)

Waste disposal trucks (PCT 8704.2200, 8704.2300)

Incinerators for disposal waste management (8417.8000)

PCT CODE Description CD (%)

(1) (2) (3)

5. Motorized sweepers (PCT 8479.8990)

6. Brake down lorries (PCT 8705.9000)

7. Special purpose vehicles for the maintenance of street lights
and overhead cables (8705.9000)

8. Snow ploughs (PCT 8430.2000)

9. Mobile health units and their equipment, apparatus, appliances

and instruments, trailer chassis and prime movers designed for
mobile health units.

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017 1283

THE SECOND SCHEDULE

[See section 2(20)]

In the Customs Act, 1969 (IV of 1969), for the Fifth Schedule, the following shall be substituted, namely: -

“THE FIFTH SCHEDULE

[see section 18(1A)]

Part-I

Imports of Plant, Machinery, Equipment and Apparatus,
including Capital Goods for various industries/sectors

Note:—For the purposes of this Part, the following conditions shall apply, besides the conditions as specified in column (5) of the Table below:-

- (i)
- (ii)
- (ii)
- (iv)

the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board:

Provided that the condition of “local manufacturing” shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

except for S. Nos. 1(H), 14, 20, 21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company’s bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and

For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 3% or

11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.

Explanation.—Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

(a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy and poultry industry;

TABLE

ha Description PCT Code Duty (h) Conditions

(1) (2) (3) (4) (5)

1_| Agricultural Machinery

A) Tillage and seed bed If used for agriculture preparation equipment. sector.

1). Rotavator. 8432.8010 2%

2). Cultivator. 8432.2910 2%

3). __Ridger. 8432.8090 2%

4). Sub soiler. 8432.3900 2%

5). Rotary slasher. 8432.8090 2%

6). Chisel plough 8432.1010 2%

7). Ditcher. 8432.1090 2%

8). Border disc. 8432.2990 2%

9). Disc harrow. 8432.2100 2%

10). Bar harrow. 8432.2990 2%

11). Mould board plow. 8432.1090 2%

12). Tractor rear or front blade. | 8430.6900 2%

13). Land leveler or land planer. | 8430.6900 2%

14). Rotary tiller. 8432.8090 2%

15). Disc plow. 8432.1090 2%

16). Soil scrapper. 8432.8090 2%

17). _K.R. Karundi. 8432.8090 2%

18). Tractor mounted trencher 8701.9220 2%

8701.9320

19). Land leveler. 8430.6900 2%

20). Laser land leveler. 8432.8090 2%

B) Seeding or Planting If used for agriculture Equipment. sector.

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

1). Seed-cum-fertilizer drill 8432.3100 0%
(wheat, rice barley, etc).

2). Cotton or maize planter | 8432.3900 0%
with fertilizer attachment

3). Potato planter. 8432.3900 0%

4). Fertilizer = or = manure | 8432.4100 0%
spreader or broadcaster. 8432.4200

5). _ Rice transplanter. 8432.3900 0%

6). Canola or sunflower drill. 8432.3100 0%

7). Sugar cane planter 8432.3900 0%

C) Irrigation, Drainage and Agro- If used for agriculture
Chemical Application Equipment sector.

1). Submersible pumps (up to | 8413.7010 0%
75 lbs and head 150
meters) and field drainage
pumps.

2). Sprinklers including high | 8424.8200 0%
and low pressure (center | 8424.2010
pivotal), system,
conventional sprinkler
equipment, water reel
traveling sprinkler, drip or
trickle irrigation equipment,
mint irrigation sprinkler
system.

3). Air release valves, pressure | 8481.1000 0%
gauges, water meters, back | 8481.3000
flow preventers and | 9026.2000
automatic controllers. 9032.8990

4). Tubewells filters or | 8421.2100 2%
strainers.

5). Knapsack sprayers. 8424.2010 2%

6). Granular applicator. 8424.2010 2%

7). Boom or field sprayers. 8424.2010 2%

8). Self-propelled sprayers. 8424.2010 2%

9). Orchard sprayers. 8424.2010 2%

(D) Harvesting, Threshing and If used for agriculture
Storage Equipment. sector.

1). Wheat thresher 8433.5200 2%

2). Maize or groundnut 8433.5200 2%
thresher or Sheller.

3). Groundnut digger. 8433.5900 2%

4). Potato digger or harvester. | 8433.5300 0%

5). Sunflower thrasher. 8433.5200 2%

6). Post hole digger. 8433.5900 2%

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

7). Straw balers. 8433.4000 2%

8). Fodder rake. 8201.3000 2%

8433.5900

9). Wheat or rice reaper. 8433.5900 2%

10). Chaff or fodder cutter. 8433.5900 2%

11). Cotton picker. 8433.5900 2%

12). Onion or garlic harvester. | 8433.5200 0%

13). Sugar harvester. 8433.5200 0%

14). Reaping machines. 8433.5900 2%

15). Combined harvesters (Upto | 8433.5100 0%

five years old).

16). Pruner/sheers. 8433.5900 2%

17). _Fodder/forage wagon. 8716.8090 5%

E) Fertilizer and Plant Protection If used for agriculture

Equipment. sector

1). Spray pumps (diaphragm | 8413.8100 5%

type).

2). _ All types of mist blowers. 8414.5990 5%

F) Dairy, Livestock and poultry, If used for Agriculture,

machinery Dairy, Livestock and

Poultry sector

1). Milk chillers. 8418.6910 2%

8418.6990

2). Tubular heat exchanger (for | 8419.5000 2%

pasteurization).

3). Milk processing plant, milk | 8419.8100 2%

spray drying plant, Milk 8419.3900

UHT plant.

4). Grain storage silos for Respective 2%

poultry. headings

5). Insulated sand witch panels | Respective 2%

headings

6). Dairy, livestock and poultry | 9406.1020 2%

sheds. 9406.9020

7). Milk filters. 8421.2900 2%

8). Incubators, brooders and | 8436.2100 2%

other poultry equipment 8436.2900

9). Machinery for animal feed | 8436.1000 2%

stuff

10). Any other machinery and Ch. 84 3% If imported by

equipment for & manufacturers which are

manufacturing of dairy 85 members of Pakistan

products Dairy Association.

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

(G) Post-harvest Handling and If used for agriculture Processing and Miscellaneous sector. Machinery.

(1). Vegetable and — fruits | 8437.1000 2% cleaning and sorting or grading equipment.

(2). Fodder and feed cube | 8433.4000 2% maker equipment.

(3). ___ Milking machines. 8434.1000 2%

(4). Pre-fabricated CO2 9406.1090 2% In respect of goods Controlled Stores. 9406.9090 mentioned in Column (2)

read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

H)

Green House Farming and

Other Green House Equipment.

1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all

relevant information online
to Pakistan Customs

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

Computerized System
against a specific user ID
and password obtained
under section 155D of the
Customs Act, 1969.

(1). Geo-synthetic liners | 3921.9010 3% 2. The goods shall not be
(PP/PE Geo synthetic films | 3921.9090 5% sold or otherwise disposed
of more than 500 microns). of within a period of five

(2). Greenhouses 9406.1010 0% years of its import except
(prefabricated). 9406.9010 with the prior approval of

(3). Tunnel farming equipment the FBR.
consisting of the following: -

a. Plastic covering and 3920.1000 0%

mulch film. 3926.9099 0%

b. Anti-insect net. 5608.1900 0%

c. Shade net. 5608.9000 0%

(II) Machinery, Equipment and 1. In respect of goods of

Other Capital Goods for mentioned in Column (2)

Miscellaneous Agro-Based read with PCTs mentioned

Industries like Milk Processing, in Column (3), the Ministry

Fruit, Vegetable or Flowers of National Food Security

Grading, Picking or Processing and Research shall certify

etc. in the prescribed manner

and format as per Annex-
B to the effect that the
imported goods are bona
fide requirement for use in
the Agriculture sector. The
Authorized Officer of the
Ministry shall furnish all
relevant information online
to Pakistan Customs
Computerized System
against a specific user ID
and password obtained
under section 155D of the
Customs Act, 1969.

2. Condition (iv) of the

(1). Evaporators for juice 8419.8990 5% preamble.
concentrate.

(2). Machinery used for 8419.3100 3%
dehydration and freezing. 8418.6990 5%

(3). Heat exchange unit. 8419.5000 5%

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

(4). Machinery used for filtering | 8421.2200 5%
and refining of pulps/juices.

(5). Complete Rice Par Boiling | 8419.8990 5%

Plant. &

other 3%, 5%

Respective

Headings

(J) Horticulture and Floriculture 1. If used for agriculture
sector.

(1). Machines for = making | 8441.3000 5% 2. Condition (iv) of the
cartons, boxes, cases, preamble.

tubes, drums or similar

containers, other than by

moulding

2). PU panels (Insulation). Respective 5%

headings

3). Generator sets 10 to 25 8502.1120 5%

KVA. 8502.1130 5%

4). Refrigerating machines with | 8418.6920 5%

engine fitted on common

base for _ refrigerated

containers.

5). Other refrigerating or | 8418.5000 5%

freezing chests, cabinets.

6). Tubes, pipes and hollow | 7304.3100 5%

profiles of iron and steel. 7304.3900 5%

7). Hand tools. Respective | 3%, 5%

Headings

(K) Fish or shrimp farming and If used for agriculture or
seafood processing machinery aquaculture/Fish farming
and equipment. sector.

1). Compressor 8414.8090 5%

2). Generator 8502.1130 5%

8502.1190 5%

3). Condenser 8502.1200 5%

4). Flat freezer 8418.9990 5%

5). _ Boast freezer 8418.3000 5%

6). Fiber glass tubs 8418.4000 5%

7). _ Insulated plants 7019.9090 5%

8). Flake ice plants 8418.6990 5%

9). | Water aerators 8414.8090 2%

10). Feed pellet (Floating Type) | 8438.8020 2%

machine

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

2 | Machinery and equipment for | Respective | 3%,5% | Condition (iv) of the development of grain handling | Headings preamble. and storage facilities including silos.

3 | Cool chain machinery, | Respective | 3%,5% | 1. If imported by Cool equipment including Capital | Headings Chain Industry. goods. 2. Condition (iv) of the

preamble.

4 | Machinery and equipment for | Respective | 3%,5% | Condition (iv) of the initial installation, balancing, | Headings preamble. modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.

5 | Following machinery, equipment, 1. The project requirement

apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:

shall be approved by the Board of Investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);

2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment

of customs-duties and
taxes at statutory rates be
leviable at the time of
import. Breach of this

condition shall be
construed as a criminal
offence under the

Customs Act, 1969 (IV of

ha Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

1969).

3. For sub-entry at serial A

(6) and sub-entry at serial

D (2) Condition (iv) of the

preamble.

A. Medical Equipment.

1 Dentist chairs. 9402.1010 5%

2 Medical surgical dental or 9402.9090 5%

veterinary furniture.

3 Operating Table. 9402.9010 5%

4 Emergency Operating 9405.4090 5%

Lights.

5 Hospital Beds with 9402.9020 5%

mechanical fittings.

6 Gymnasium equipment. Respective | 3%,5%

Headings

7 Cooling Cabinet. 9506.9100 5%

8 Refrigerated Liquid Bath. 8418.5000 5%

9 Contrast Media Injections 3824.9999 5%

(for use in Angiography & 3822.0000 5%

MRI etc).

B. Cardiology/Cardiac Surgery -do-

Equipment

1 Cannulas. 9018.3940 5%

2 Manifolds. 8481.8090 5%

3 Intra venous cannula i.v. 9018.3940 5%

catheter.

C. Disposable Medical Devices -do-

1 Self disabling safety sterile | 9018.3110 5%

syringes.

2 Insulin syringes. 9018.3110 5%

D. Other Related Equipments -do-

1 Fire extinguisher. 8424.1000 5%

2 Fixtures & fittings for Respective | 3%,5%

hospitals Headings

6. | 1. Machinery, equipment, | Respective 0% 1. This concession shall

materials, capital goods, | Headings be available to those

specialized vehicles (4x4 non

luxury) i.e. single or double

cabin pickups, accessories,

Spares, chemicals and

consumables meant for mineral

exploration phase.

Mineral Exploration and

Extraction Companies or

their authorized operators

or contractors who hold

permits, licenses, leases

and who enter into

agreements with the

ha Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

2. Construction machinery, Government of Pakistan

equipment and ___ specialized or a Provincial

vehicles, excluding passenger Government.

vehicles, imported on temporary 2. Temporarily imported

basis as required for the goods shall be cleared

exploration phase. against a security in the

form of a post dated

cheque for the differential

amount between _ the

statutory rate of customs

duty and sales tax and the

amount payable under this

Schedule, along with an

undertaking to pay the

customs duty and sales

tax at the statutory rates in

case such goods are not

re-exported on conclusion

of the project.

3. The goods shall not be

sold or otherwise disposed

of without prior approval of

the FBR and the payment

of customs duties and

taxes leviable at the time

of import. These shall

however be allowed to be

transferred to — other

entitled mining companies

with prior approval of the

Board.

7 | 4. Machinery, equipment, | Respective | 3%,5% | 1.This concession shall be

materials, capital goods, | Headings available to those Mineral

specialized vehicles (4x4 non Exploration and Extraction

luxury) i.e. single or double Companies or _ their

cabin pickups, accessories, authorized operators or

Spares, chemicals and contractors who hold

consumables meant for mine permits, licenses, leases

construction phase or extraction and who enter into

phase. Imports made for mine agreements with the

construction phase shall also be Government of Pakistan

entitled to deferred payment of or a Provincial

duty for a period of five years. Government.

However a surcharge @ 6% per annum shall be charged on the 2. Temporarily imported

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017

1293

Ss.

No

Description

PCT Code

Customs

Duty (%)

Conditions

(1)

(2)

(3)

(4)

(5)

deferred amount.

2. Construction machinery, equipment and ___ specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.

goods shall be cleared against a security in the form of a post dated cheque for the differential amount between _ the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. The goods shall not be sold or otherwise disposed

of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to — other entitled mining companies with prior approval of the Board.

4. Condition (iv) of the preamble.

Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.

Respective Headings

0%

1. This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

2. The goods shall not be sold or otherwise disposed of without prior approval of the Board and_ the

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

payment of customs
duties and taxes leviable
at the time of import.

These shall, however, be
allowed to be transferred
to other entitled mining
companies with prior
approval of the Board.

9 | 1. Machinery, equipment and | Respective | 3%,5% . This concession shall
spares meant for initial | Headings also be available to
installation, balancing, primary contractors of the

modernization, replacement or
expansion of projects for power
generation through oil, gas, coal,
wind and wave energy including
under construction projects,
which entered ~into an
implementation agreement with
the Government of Pakistan.

2. Construction machinery,
equipment and ___ specialized
vehicles, excluding passenger
vehicles, imported on temporary
basis as required for the
construction of project.

project upon fulfillment of
the following conditions,
namely:-

(a) the contractor shall
submit a copy of the
contract or agreement
under which he intends to
import the goods for the
project;

(b) the chief executive or
head of the contracting
company shall certify in
the prescribed manner
and format as per Annex-
A that the imported goods
are the project's bona fide
requirements; and

(c) the goods shall not be
sold or otherwise disposed
of without prior approval of
the FBR on payment of

customs-duties and taxes
leviable at the time of
import;

2. Temporarily imported
goods shall be cleared
against a security in the
form of a post-dated
cheque for the differential
amount between _ the
statutory rate of customs
duty and sales tax and the
amount payable under this

ha Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. Condition (iv) of the preamble.

10 | 1. Machinery, equipment and | Respective | 3%,5% -do-
spares meant for initial | Headings

installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.

2. Construction machinery, equipment and ___ specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

11. | 1. Machinery, equipment and | Respective 0% 1.This concession shall
spares meant for initial | Headings also be available to
installation, balancing, primary contractors of the

modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel, bio-energy, ocean, waste-to-energy and hydrogen cell etc.

2. Construction machinery, equipment and ___ specialized vehicles, excluding passenger vehicles, imported on temporary

basis as required for the construction of project.

Explanation:-The expression

“projects for power generation” means any project for generation of electricity whether small,

project upon fulfillment of the following conditions, namely: -

(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

[PART I

No

Description

PCT Code

Customs
Duty (%)

Conditions

(1)

(2)

(3)

(4)

(5)

medium or large and whether for supply to the national grid or to any other user or for in house consumption.

(c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between _ the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion

of the project.

12

1. Machinery and equipment meant for power transmission and grid stations including under construction projects.

Explanation.- For the purpose of this concession "machinery and equipment" shall mean:-

(a) machinery and equipment operated by power of any description, such as used in the generation of power;

(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause

Respective Headings

3%, 5%

1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-

(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide

requirements; and

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

(a) above; and

c) Components parts of machinery (c)the goods shall not be and equipment, as specified in sold or otherwise disposed clauses (a) and (b) above, of without prior approval of identifiable for use in or with the FBR on payment of machinery imported for the project customs-duties and taxes and equipment including spares for leviabale at the time of the purposes of the project. import;

2. Construction machinery, 2. temporarily imported equipment and specialized goods shall be cleared vehicles, excluding passenger against a security in the vehicles, imported on temporary form of a_ post-dated basis as required for the cheque for the differential construction of the project. amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. Condition (iv) of the preamble.

13 | Following machinery, equipment Nil and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-

- 1) Quartz reactor tubes and 7017.1010 0% holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.
- 2) Other dryers. 8419.3900 0%
- 3) Filtering or purifying 8421.2100 0% machinery and apparatus for water.
- 4) Other filtering or purifying 8421.2900 0%

No

Description

PCT Code

Customs
Duty (%)

Conditions

(1)

(2)

(3)

(4)

(5)

machinery and apparatus
for liquids.

Personal weighing
machines, including baby
scales; household scales.

8423.1000

0%

Scales for continuous
weighing of goods on
conveyors.

8423.2000

0%

Constant weighing scales
and scales for discharging
predetermined weight of
material into a bag or
container, including hopper
scales.

©

8423.3000

0%

Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.

8423.8100

0%

Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.

8423.8200

0%

fe)

her weighing machinery.

8423.8900

0%

Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.

8423.9000

0%

Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.

8423.9000

0%

Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.

8517.6970

0%

Other furnaces and ovens.

8514.3000

0%

Electronic balances of a
sensitivity of 5 cg or better,
with or without weights.

9016.0010

0%

Other balances of a
sensitivity of 5 cg or better,
with or without weights.

9016.0090

0%

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

17) Thermostats of a kind used | 9032.1010 0%
in refrigerators and air-
conditioners.

18) Other thermostats. 9032.1090 0%

19) _ Manostats. 9032.2000 0%

20) — Other instruments and 9032.8100 0%
apparatus hydraulic or
pneumatic.

21 Other instruments and 9032.8990 0%
apparatus.

22) Parts and accessories of 9032.9000 0%
automatic regulating or
controlling instruments and
apparatus.

23) Spares, accessories and Respective 0%
reagents for scientific Headings
equipments.

14 | Machinery, equipment, raw | Respective 0% Condition (iv) of the
materials, components and other | Headings preamble.
capital goods for use in
buildings, fittings, repairing or
refitting of ships, boats or
floating structures imported by
Karachi Shipyard and
Engineering Works Limited.

15 | Machinery, equipment and other | Respective | 3%, 10% Condition (iv) of the
capital goods meant for initial | Headings preamble.
installation, balancing,
modernization, replacement or
expansion of oil refining (mineral
oil, hydro-cracking and other
value added petroleum
products), petrochemical and
petrochemical downstream
products including fibers and
heavy chemical industry,
cryogenic facility for ethylene
storage and handling.

16 | Machinery and equipment | Respective 3%, Nil
imported by an_ industrial | Headings 11%,

concern. 15%

17 | Following machinery and 1. For the projects of Gem equipment for marble, granite Stone & Jewelry Industry, and gem stone extraction and CEO/COO, Pakistan Gem processing industries. and Jewelry Company

1) Polishing cream or | 3405.4000 3% shall certify in the

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

material. 3405.9000 5% prescribed format and

2) Fiber glass mesh 7019.5190 5% manner as per Annex-B

3) Chain saw diamond wire | 8202.4000 5% that the imported goods

saw in all sizes and | 8202.9100 5% | are bona fide project

dimensions and spares requirement. The

thereof, diamond wire joints authorized person of the

all types and dimensions, Company shall furnish all

chain for chain saw and relevant information online

diamond wires for wire saw to Pakistan Customs

and spare widia. Computerized System

4) __ Gin saw blades. 8202.9910 5% against a specific user ID

5) Gang saw blades/ diamond | 82029990 | 5% | and password obtained

saw blades/ multiple blades under section 155D of the

or all types —_ and Customs Act, 1969.

mensions. 2. For the projects of

ij 0 .

6) wow (27cft and | 8414.8010 5% Marble & Granite industry,

7) Machine and tool for stone | 6464.9000 | 3% | CEO/COO, __ Pakistan

machines; tungsten carbide | Respective | 3%,5% .

tools; diamond tools & headings the prescribed format and

segments (all type & manner as per Annex-B

dimensions), hydraulic that the imported goods

jacking machines, hydraulic are bonafide project

manual press machines, requirement. The

airhydro pillows, authorized persons of the

compressed air rubber Company shall furnish all

pipes, hydraulic drilling relevant information online

machines, manual and to Pakistan Customs

power drilling machines, Computerized System

steel drill rods and spring against a specific user ID

all sizes and dimensions), and password obtained

whole finding system with under section 155D of the

accessories, manual Customs Act, 1969.

portable rock drills, cross

cutter and bridge cutters. 3. The goods shall not be

8) Integral drilling steel for | 646.9100 | 5% | Sold or otherwise disposed

horizontal and — vertical

drilling, extension thread

rods for pneumatic super

long drills, tools and

accessories for rock drills.

of within a period of five

years of their import

except with the prior

approval of the FBR and

payment of customs

duties and taxes leviable

at the time of import.

4. Condition (iv) of the

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

preamble.

18 | 1. Machinery, equipment and | Respective 0% 1. Ministry of Industries,
other project related items | Headings Production & Special
including capital goods, for Initiatives, shall certify in
setting up of power generation the prescribed manner
plants, water treatment plants and format as per Annex-
and other infrastructure related B that the imported goods
projects located in an area of 30 are bona fide project
km around the zero point in requirement. The
Gwadar. authorized officer of the

Ministry shall furnish all
relevant information online
to Pakistan Customs
Computerized System
against a specific user ID
and password obtained
under section 155D of the
Customs Act, 1969.

2. Machinery, equipment and | Respective | 3%,5% | 2. The goods shall not be
other project related items for | Headings sold or otherwise disposed
setting up of hotels located in an of without prior approval of
area of 30 km around the zero the FBR and payment of
point in Gwadar. customs duties and taxes
leviable at the time of
import.

3. Condition (iv) of the
preamble.

19 | Effluent treatment plants. Respective | 3%,5% Condition (iv) of the

headings

preamble.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017 [PART I

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

20 | Following items for use with solar Nil energy:- 0%

Solar Power Systems. 8501.3110

8501.3210

(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of: 8541 .4000

i. PV Module. 9032.8990

ii. Charge controller. 8507.2090

iii. Batteries for specific utilization with the system | 8507.3000 (not exceeding 50 Ah in case of portable system). | 8544.4990

iv. Essential connecting wires (with or without switches). 8504.4090

Vv. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with

Maximum Power Point Tracking (MPPT). 8536.6100

vi. Bulb holder 8421.2100

(2) Water purification plants operating on solar energy.

21 | Following systems and items for Nil dedicated use with renewable source of energy like solar, wind, geothermal etc.

1. (a) Solar Parabolic Trough | 8502.3900 0% Power _ Plants.

(b) Parts for Solar Parabolic Power Plants.

(i). Parabolic Trough 8503.0010 0% collectors modules.

(ii). Absorbers/Receivers 8503.0090 0% tubes.

(iii). Steam turbine of an output exceeding 40MW.

(iv). Steam turbine of an output not exceeding 40MW.

(v). Sun tracking control system. 8543.7090 0%

ha Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

(vi). Control panel with other 8537.1090 0%

accessories.

2. (a) Solar Dish Stirling Engine. | 8412.8090 0%

(b) Parts for Solar Dish
Stirling Engine.

(i). Solar concentrating dish. | 8543.7000 0%

(ii). Sterling engine. 8543.7000 0%

(iii). Sun tracking control 8543.7090 0%

system.

(iv). Control panel with 8406.8200 0%

accessories.

(v). Stirling Engine Generator | 8501.6100 0%

3. (a) Solar Air Conditioning | 8415.1090 0%
Plant

(b) Parts for Solar Air
Conditioning Plant

i). Absorption chillers. 8418.6990 0%

(ii). Cooling towers. 8419.8910 0%

(iii). Pumps. 8413.3090 0%

(iv). ___ Air handling units. 8415.8200 0%

v). Fan coils units. 8415.9099 0%

(vi). Charging & testing 9031.8000 0%

equipment.

4. (a) Solar Desalination System | 8421.2100 0%

(b) Parts for Solar
Desalination System

(i). Solar photo voltaic panels. | 8541.4000 0%

(ii). Solar water pumps. 8413.3090 0%

(iii). | Deep Cycle Solar Storage | 8507.2090 0%

batteries.

(iv). Charge controllers. 9032.8990 0%

(v). Inverters (off grid/on grid/ | 8504.4090 0%

hybrid) with provision for
direct connection/input
from renewable energy
source and with Maximum
Power Point Tracking
(MPPT)

5. Solar Thermal Power Plants | 8502.3900 0%
with accessories.

6. (a) Solar Water Heaters with | 8419.1900 0%
accessories.

(b) Parts for Solar Water
Heaters

(i). ___ Insulated tank 7309.0000 0%

Customs

No. Description PCT Code Duty (%) Conditions

(1) (2) (3) (4) (5)

7310.0000 0%

(ii). Vacuum tubes (Glass) 7020.0090 0%

(iii). Mounting stand Respective 0%

headings

(iv). Copper and Aluminum Respective 0%

tubes heading

(c) Accessories:

(i). Electronic controller

(ii). Assistant/ Feeding tank

(iii). Circulation Pump

(iv). Electric Heater/

Immersion Rod (one Respective 0%

piece with one solar headings

water heater;

(v). Solenoid valve (one piece

with one solar water

heater)

(vi). Selective coating for

absorber plates

7. (a) PV Modules. 8541.4000 0%

(b) Parts for PV Modules

(i). Solar cells. 8541.4000 0%

(ii). Tempered Glass. 7007.2900 0%

(iii). Aluminum frames. 7610.9000 0%

(iv). O-Ring. 4016.9990 0%

(v). Flux. 3810.1000 0%

(vi). Adhesive labels. 3919.9090 0%

(vii). Junction box & Cover. 8538.9090 0%

(viii). Sheet mixture of Paper 3920.9900 0%

and plastic

(ix). Ribbon for PV Modules Respective 0%

(made of silver & Lead). headings

(x). Bypass diodes. 8541.1000 0%

(xi). | EVA (Ethyl Vinyl Acetate) | 3920.9900 0%

Sheet (Chemical).

8. Solar Cell Manufacturing

Equipment.

(i). Crystal (Grower) Puller (if | 8479.8990 0%

machine).

- ii). Diffusion furnace. 8514.3000 0%
- (iii). Oven. 8514.3000 0%
- (iv). Wafering machine. 8486.1000 0%

- v). Cutting and shaping 8461.9000 0%

machines for silicon

ha Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

ingot.

(vi). Solar grade polysilicon 3824.9999 0%
material.

(vii). Phosphene Gas. 2853.9000 0%

(viii). | Aluminum and silver Respective 0%

paste. headings

9. Pyranometers and | 9030.8900 3%

accessories for solar data

collection.

10. Solar chargers for charging | 8504.4020 5%

electronic devices.

11. Remote control for solar | 8543.7010 3%

charge controller.

12. Wind Turbines.

(a) Wind Turbines for grid | 8412.8090 0%

connected solution above 200 KW

(complete system).

(b) Wind Turbines upto 200 KW for | 8412.8090 0%

off-grid solutions comprising of:

(i). Turbine with Generator/

Alternator.

(ii). Nacelle with rotor with or

without tail. Respective 0%

(iii). Blades. headings °

(iv). Pole/ Tower.

(v). Inverter for use with Wind

Turbine.

(vi). Deep Cycle Cell/ Battery | 8507.2090 0%

(for use with wind

turbine).

13. Wind water pump 8413.8100 5%

14. Geothermal energy

equipments.

(i). Geothermal Heat Pumps. | 8418.6100 0%

(ii). Geothermal Reversible | 8418.6990 0%

Chillers.

(iii). Air handlers for indoor | 8418.6990 0%

quality control

equipments.

(iv). Hydronic heat pumps. 8415.8300 0%

(v). Slim Jim heat | 8418.6100 0%

exchangers.

(vi). HDPE fusion tools. 8419.5000 0%

(vii). Geothermal energy | 8515.8000 0%

Installation tools and | 8419.8990 0%

Customs

No. Description PCT Code Duty (%) Conditions

(1) (2) (3) (4) (5)

Equipment.

(viii). Dehumidification 8479.6000 0%
equipment.

(ix). Thermostats and | 9032.1090 0%
IntelliZone.

15. Any other item approved by the | Respective 0%
Alternative Energy Development | headings
Board (AEDB) and concurred to by
the FBR.

22 | Following items for promotion of Nil
renewable energy technologies
or for conservation of energy:-

(i). SMD/LED/LVD lights with | 9405.1090
or without ballast, fittings | 8539.3290 0%
and fixtures. 8539.5010 °

8539.5020

(ii). | SMD/LED/LVD lights, 9405.4090
with or without ballast, PV | 8539.3290 0%
module, fitting and 8539.5010 °
fixtures 8539.5020

(iii). Tubular Day lighting 9405.5010 0%
Device.

(iv). Wind turbines including 8502.3100 0%
alternators and mast.

(v). Solar torches. 8513.1040 0%

(vi). Lanterns and related 8513.1090 0%
instruments.

(vii). LVD induction lamps. 8539.3290 0%

(viii). LED Bulb/Tube lights. 8539.5010 0%
8539.5020

(ix). | PV module, with or 8541.4000 0%
without, the related 8504.4090 0%
components including 9032.8990 0%

invertors (off-grid/on grid/ | 8507.0000 0%
hybrid) with provision for
direct connection/input
from renewable energy
source and with
Maximum Power Point
Tracking (MPPT), charge
controllers and solar
batteries.

(x). Light emitting diodes 8541.5000 0%
(light emitting in different
colors).

(xi). Water pumps operating 8413.7010 0%

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

on solar energy along 8413.7090 0%

with solar pump 8504.4090 0%

controllers

(xii). Energy saver lamps of 8539.3110 0%

varying voltages 8539.3210 0%

(xiii). Energy Saving Tube 8539.3120 0%

Lights. 8539.3220 0%

(xiv). Sun Tracking Control 8543.7090 0%

System

(xv) Invertors (off-grid/on 8504.4090 0%

grid/hybrid) with provision

for direct connection/input

from renewable energy

source and with

Maximum Power Point

Tracking (MPPT).

(xvi). Charge controller/ 9032.8990 0%

Current controller.

23 | Parts and Components for If imported by LED light

manufacturing LED lights:- manufacturers registered

(i). Aluminum Housing/ Shell | 9405.1090 5% under the Sales Tax Act,

for LED (LED Light 1990 subject to annual

Fixture) quota determination by the

(ii). Metal Clad Printed Circuit | 8534. 0000 5% Input Output Co-efficient

Boards (MCPCB) for LED Organization (IOCO).

(iii). Constant Current Power | 8504.4090 5%

Supply for of LED

Lights(1-300W)

(iv). Lenses for LED lights 9001.9000 5%

24 | Plant, machinery and equipment | Respective 0% The Alternative Energy

used in production of bio-diesel. headings Development Board

(AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

' 0. Description PCT Code bay Od Conditions

(1) (2) (3) (4) (5)

25 | Plant, machinery and equipment | Respective 0% The plant, machinery and imported for setting up fruit | headings equipment released under processing and_ preservation the said serial number units in Gilgit-Baltistan, shall not be used in any Balochistan and Malakand other area which is not Division. eligible for the said

concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.

26 | Plant, machinery and equipment | Respective 0% The plant, machinery and imported during the period | headings equipment under the said commencing on the 1st July, serial number shall be 2014 and ending on the 30 released on certification June, 2019 for setting up rom Additional Chief Industries in FATA. Secretary, FATA that the

goods are bona fide project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed off without prior approval of he Board.

27 | Following motor vehicles for the This concession shall be transport of goods and special available to motor vehicles purpose motor vehicles imported for the transport of goods by the Construction Companies:- and special purpose motor

1. Dumpers designed for off | 8704.1090 20% vehicles imported by highway use. Construction Companies

2. Super swinger truck | 8705.9000 20% registered with Security conveyors. and Exchange

3. Mobile canal lining | 8705.9000 20% | Commission of Pakistan equipment. (SECP) and Pakistan

4. Transit mixers. 8705.4000 | 20% _ | Engineering Council.

5. Concrete Placing trucks. 8705.9000 20%

6. Crane lorries. 8705.1000 20%

28 | Plant, machinery and production | Respective 0% This exemption is
line equipment used for the | headings available to local
manufacturing of mobile phones. manufacturers of mobile

phones duly certified by
Pakistan
Telecommunication
Authority.

Annex-A

Header Information

NTNIFTN of Importer Regulatory authority no. Name of Regulatory authority

(1) (2) (3)

Details of Input goods (to be filled by the chief executive of the importing | Goods imported (Collectorate of company) import)

Description Custom Sales Tax Quantity GD. | GD date

o Duty rate rate > imported | 2 | No. &

3 8 | (applicable) | (applicable) | S = g Mach.No.

8 i 58 | 8 EH

2 ° 6 3

cs)

(4) (5) (6) (7) (8) (9) | (10) } (11) | (12) } (13) | (14) (15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE: It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature

Name

C.N.I.C. No.

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above

information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

Explanation.—

Chief Executive means.-

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information

NTN/FTN of Importer Approval No.

(2)

(1)

Details of Input goods (to be filled by the authorized officer of the Regulatory | Goods imported (Collectorate of Authority) import)

HS Description Custom Sales Tax s GD. GD date &
Code Duty rate rate 2 © No. Mach
(applicable) | (applicable) 2 | No.
3 EIE/S /)/2/2
3 S1s8§|S/2)/ 8
Co .=4 iy
s oO
So
(3) | 4 Te] 6 | (7) L@) [@ | (to) | 1) | 2) | 13) | 14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and bona fide requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer
Designation

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

Part-II

Import of Active Pharmaceutical Ingredients, Excepients/Chemicals,
Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and
Equipments, Components and other Goods

The Imports under this part shall be subject to following conditions, namely.-

(i). The active pharmaceutical ingredients, Excepients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug regulatory Agency of Pakistan.

he requirement for active pharmaceutical ingredients and Excepients/chemicals, rugs as specified in Table A, B & C, shall be determined by the Drug Regulatory gency of Pakistan;

he requirement for packing materials/raw materials for packing, as specified in able-D, shall be determined by Input Output Coefficient Organization;

he designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act, 1969, along with the password thereof.

(v). For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to Customs Act 1969.

e234D

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Table A

(Active Pharmaceutical Ingredients)

S.No. Description HS Code ot) duty

(1) (2) (3) (4)

- 1 Flurbiprofen 2916.3990 5%
- 2 Aspirin 2918.2210 5%
- 3 Amlodipine 2933.3990 5%
- 5 Deferiprone 2933.3990 5%
- 6 Lamivudine 2933.3990 5%
- 7 Loratadine 2933.3990 5%
- 8 Pantoprazole Sodium (Injec Grade) 2933.3990 5%
- 9 Risedronate Sodium 2933.3990 5%
- 10 Fexofenadine 2933.3990 5%
- 1 Ebastine 2933.3990 5%
- 12 soniazid 2933.3990 5%
- 13 Omeprazole Pellets 2933.3990 5%
- 14 | Moxifloxacin 2933.4990 3%
- 15 Protacine (Proglumet, Dimaleate) 2933.5990 5%
- 16 | Sparfloxacin 2933.5990 5%
- 17 | Atorvastatin 2933.9990 5%
- 18 | Amiloride HCL 2933.9990 5%
- 19 Candesartan Cilextil 2933.9990 5%
- 20 Pheneramine Maleate 2933.9990 5%
- 21 Pioglitazone HCL 2934.1090 5%
- 22 | Sulphanilamide 2935.9050 5%
- 23 | Gliclazide 2935.9090 5%
- 24 Piperazine Anhydrous (Pharmaceutical grade). 2935.9090 5%
- 25 | Celecoxib 2935.9090 5%
- 26 | Glibenclamide 2935.9090 5%
- 27 Thiocolchicoside 2935.9090 5%
- 28 Hydrochlorothiazide 2935.9090 5%
- 29 | Alfalcidole 2936.9000 3%
- 30 (i) Amoxicillin sodium sterile BP 2941.1000 5%

(ii) Ampicillin sodium sterile USP/BP

(Pharmaceutical grade)

(iii) Bacampicillin HCL

(iv) Carbenicillin and its salts

(v) Carfecillin

(vi) Cloxacillin and its salts excluding sodium

(compacted/ powder form for oral use)

(vii) Flucloxacillin sodium

(viii) Pencillin V.Potassium

(ix) Benzyl pencillin sodium/potassium

[PART I

Customs duty

S.No. Description HS Code (%)

(1) (2) (3) (4)

(x) Cloxacillin sodium sterile USP/BP

(xi) Pencillin benzathin

(xii) Procaine pencillin G. fortified,

sodium/potassium

(xiii) Sultamicillia tosylate

(xiv) Sultamicillin (Pharmaceutical grade)

(xv) Ticarcilin disodium

(xvi) Piperacillin Sodium

31 Clarithromycin Powder 2941.5000 5%

32 Roxithromycin 2941.5000 5%

33 Clarithromycine Granules 2941.5000 5%

34 | Azithromyein 2941.9090 5%

35 | Fusidic Acid 2941.9090 5%

36 Gentamyein 2941.9090 5%

37 Rifampicin 2941.9090 5%

38 Ceftriaxone 2941.9090 5%

39 | Cefotaxime 2941.9090 5%

40 D-Cycloserine 2941.9090 5%

4 Acrinol Pad 3005.9010 5%

42 | Benzalkonium Chloride Pad (BKC) 3005.9090 5%

43 Sodium Casinate 3501.9000 5%

44 | Activated Glucuronate 3824.9999 5%

45 Losartan Potassium 3824.9999 5%

46 Chondrotin Sulphate 3913.9090 5%

47 | Polyethylene Film 3920.9900 5%

48 | Acid Hypophosphorous: Respective 3%,5%

heading

Acid Pipmide Trydae 5%

Acid Citric Anhydrous 5%

Propylparaben (Aseptofom-P) 5%

Methylparaben Aseptofom-M) 5%

Carbinoxamine Maleate 5%

Euflavine Bp (Acriflavine) 5%

Vancomycin Hcl 5%

Dextro-Methorph Hbr 3%

Acyclovir Usp 5%

Sodium Benzoate 3%

Sodium Sulfate 5%

Cupric Chloride 5%

S.No. Description HS Code ot) duty

(1) (2) (3) (4)

Enoxacin Sesquihfrtae 5%

Mama Copolymer 5%

Sodium Valproate 3%

Sodium Cyclamate 5%

Magnesium Hydroxide Paste 5%

Diphenhydramine 3%

Alprazolam 3%

Bacitracin Usp Powder Microniz 5%

Chloromycetin Palmitate 5%

Chlorpheniramine Maleate 5%

Esmomeprazole Magnesium Ec 5%

Fluconazole 3%

Glipizide 5%

Neomycin Sulphate 5%

Polymyxin B Sulphate USP Micro 5%

Lorazepam 5%

Nystatin Usp Powder 5%

Ferric Pyrophosphate Nf 5%

Alprazolam 5%

Pyritinol Base Fine Powder 5%

Pyritinol Di-Hcl Mono Hydrate 5%

Bisacodyl 5%

Sodium Picosulphate 5%

Carbamazepine 5%

Co-Dergocrine Ms (Gram) A 01 5%

Clemastine Hydrogen Fumarate 5%

Calcium Lactobionate Oral 5%

Clamipramine Hcl Ep 5%

mipramine Hydrochlor/Ds 01 5%

Oxcarbazepine Fine/Ds 05 5%

Calcium Lactobionate Special Grade 5%

Temazepam Usp 28/Ep 4th Ed 5%

Levocetirizine Dihydrochloride 5%

Bromocriptine Ms(G) Msa/Ds 01 5%

Pindolol Base/Ds Pur 5%

Clopamide Base/Ds 01 5%

Pindolol Base 5%

Nimesulide 5%

Enalapril Maleate Usp 23 5%

[PART I

Customs duty

S.No. Description HS Code (%)

(1) (2) (3) (4)

Cetirizin Dihydrochloride Ep 5%

Famotidine 3%

Fluoxetine Hel 5%

Doxycycline Hydrochloride Bp 5%

Captopril 5%

Simvastatin Ep 5%

Cefaclor Monohydrate 5%

Lactulose 3%

Albendazole - Human Grade 5%

Clobetasol Propionate 5%

Betamethasone Base 5%

Betamethasone 17-Valerate 5%

Bacitracin Zinc Bp (69 Mcg/Mg) 5%

Hydrocortisone Acetate Micronised 3%

Hydrocortisone Usp Micro 5%

Clotrimazole 3%

Clindamycin Phosphate 5%

Cetirizine Dihydrochloride 5%

Fluconazole 5%

Minocycline Hydrochloride 5%

Neomycin Sulph Bp 700 U/Mg Mic 5%

Nystatin (Mycostatin Micropul) 5%

Triprolidine Hel B.P (94%) 5%

Ferrous Sulphate 3%

Polymyxin B Sulph Bp 8000 U/Mg 5%

Procyclidine Hcl 5%

Mupirocin 5%

Artemether 3%

Lumefantrine 3%

Desmoder H/Hexamethylen Di-Iso 5%

Erythrocin J 5%

Furosemide (Imp) 5%

Glimepiride Granules 0.606% (W/W (1 Mg) 5%

Ketoprofen 5%

Table B

(Excepients/Chemicals)

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 21, 2017 1315

S.No. Description HS Code a Duty

(1) (2) (3) (4)

- 1 Worked grains of other cereals. (Pharmaceutical grade) 104.2900 5%
- 2 Sterillisable maize (corn) starch (Pharmaceutical grade) 108.1200 5%
- 3 Gum Benjamin BP (Pharmaceutical grade) 301.2000 5%
- 4 (i). Balsam, Tolu BP/USP. 301.9090 5%
- (ii). Gum acacia powder BP
- (iii). Gumbenzoin, Styrax, Tragacanth, Xanthan (Pharmaceutical grades)
- i) Other vegetable saps and extracts (Pharmaceutical grade) 302.1900 5%
- 6 Other mucilages and thickeners (Pharmaceutical grade) 302.3900 5%
- 7 (i). Rhubarb leaves or roots. 404.9090 5%
- (ii). ___Valerine roots (Pharmaceutical grade)
- 8 Refined palm kernel or babassu oil (Pharmaceutical grade) 513.2900 5%
- 9 other ied vegetable fats and oils (Pharmaceutical grade) 515.1900 5%
- 10 | Castor oil (Pharmaceutical grade) 515.3000 5%
- 11 | Vegetable fats and oils (Pharmaceutical grade) 516.2010 5%
- 516.2020
- 12 | Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health 701.9910 5%
- 13 (i). Dextrate(Pharmaceutical grade). 702.3000 5%
- (ii). Dextrose (injectable grade and pharmaceutical grade)
- 14 _| Malt extract (Pharmaceutical grade) 901.9010 5%
- 15 _| Ethyl alcohol 2207.1000 5%
- 16 (i). Sodium chloride (NaCl). 2501.0090 5%
- (ii). Sodium chloride (injectable grade) (Pharmaceutical grades)
- 17 | Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade) 2707.9990 5%
- 18 | Liquid paraffin (Pharmaceutical grade). 2710.1995 5%
- 19 | Plastibase (Pharmaceutical grade) 2710.9900 5%
- 20 | Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade) 2712.9090 5%
- 21 Iodine (Pharmaceutical grade) 2801.2000 5%
- 22 | Boric acid (Pharmaceutical grade) 2810.0020 5%
- 23 | Phosphorous pentachloride (Pharmaceutical grade) 2812.9000 5%
- 24 (i). Sodium hydroxide 2815.1100 5%
- (ii). Sodium hydroxide solid or aqueous solution

S.No. Description HS Code a Duty

(1) (2) (3) (4)

(Pharmaceutical grade)

25 | Disodium sulphate (Pharmaceutical grade) 2833.1100 5%

26 | Sodium sulphate anhydrous (Pharmaceutical grade) 2833.1900 5%

27 | Sodium hydrogen carbonate (sodium bicarbonate) 2836.3000 5%

(Pharmaceutical grade)

28 | Dglucitol (Sorbitol) (Pharmaceutical grade). 2905.4400 5%

29 | Acetone (Pharmaceutical grade) 2914.1100 5%

30 | Formic acid (Pharmaceutical grade) 2915.1100 5%

31 | Acetic acid 2915.2100 5%

32 | Acetic anhydride (Pharmaceutical grade) 2915.2400 5%

33 | Ethyl acetate (Pharmaceutical grade) 2915.3100 5%

34 | Stearic acid (Pharmaceutical grade) 2915.7010 5%

35 (i). Butyl phthalate 2917.3410 5%

(ii). Dibutylphthalate (Pharmaceutical grade)

36 | Hydroxy benzoic acid (Pharmaceutical grade) 2918.2900 5%

37 _ | Propyl Paraben Sodium Salt 2918.2900 5%

38 | {[4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino]-4 2933.5990 5%

hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)

39 | N-Methyl morpholine (Pharmaceutical grade) 2933.9100 5%

40 | Methanone 2933.9100 5%

4 1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical 2933.9990 5%
rade)

42 : (i). __2-Methyl-5-mercepto 1,3,4- hiazole[MMTD]; 2934.1090 5%

(ii). (Z)-2-(2-aminothiazole-4-yl)-2-Tert- 5%

Butoxycarbonyl) methoxyimino Acetic acid
(ATMA);

(iii). (Z)-2-(2-aminothiazole -4-yl)2-2(tert- 5%

Butoxycarbonyl)- isopropoxyimino Acetic
Acid[ATIBAA or ATBA;

(iv). Sin-methoxyimino Furanyl Acetic acid 5%

Ammonium Salt(SIMA);

(v). 7-[[2-Furany(sin- methoxyimino)acetyl] 5%

amino}-3-hydroxymethyl ceph-3-em-4-
carboxylic acid(Pharma grade);

43 _ | Mica Ester 2934.1090 5%

44 | (+)-(1S,2S)-2-methylamino-1- phenylpropan-1-ol base 2939.4900 5%

45 | Chlorophyll (Pharmaceutical grade) 3203.0090 5%

46 | Edible ink (Pharmaceutical grade) 3215.1990 5%

47 | Non-ionic surface-active agents 3402.1300 5%

48 | Other surface-active agents (Pharma grade) 3402.1990 5%

49 (i). Alkyl aryl sulfonate. 3402.9000 5%

(ii). __Amnocerin "kK" or "KS" (Pharma grade)

50 | Casein 3501.1000 5%

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S.No. Description HS Code a Duty

(1) (2) (3) (4)

51 (i) Modified starches (Pharmaceutical grade). 3505.1090 5%

(ii) Rich starch

52 _ | Pencillin G. Amidase enzyme 3507.9000 5%

53 | Activated carbon (Pharmaceutical grade). 3802.1000 5%

54 | Other activated natural mineral products 3802.9000 5%

(Pharmaceutical grade).

55 | Stearic acid (Pharmaceutical grade) 3823.1100 5%

56 _ | Industrial fatty alcohols (Pharmaceutical grade) 3823.7000 5%

57 | Polyglyceryl ricinoleates (Pharmaceutical grade) 3907.9900 5%

58 | Cellulose nitrates non-plasticised 3912.2010 5%

Table C

(Drugs)

. Description HS Code aaty

(1) (2) (3) (4)

1 Dextrose (injectable grade and pharma grade) 1702.3000 10%

2 | Sodium chloride (injectable grade) (Pharmaceutical 2501.0090 5% grade).

3 | Oseltamivir 2922.4990 0%

4 | Zanamivir 2924.2990 0%

5 | All types of vaccines, Interferon and medicines for Respective 0% Hepatitis. headings

6 All vaccines and antisera Respective 0% headings

7 | Antihemophilic factor ix (Human) 3002.2090 0%

8 | Blood fraction & immunological products (biological 3002.2090 0% products) including rabies immunological (150 IU per ml) (Human)

9 | Factor viii & plasma derived fibrin sealant. (Human) 3002.2090 0%

0 | Hepatitis B immunoglobuline (Human) 3002.2090 0%

1 | Human albumin (Human) 3002.2090 0%

2 | Intravenous immunoglobuline (Human) 3002.2090 0%

3 | Intramuscular immunoglobuline (Human) 3002.2090 0%

4 | Tatanus immunoglobuline (250 IU/ml) (Human) 3002.2090 0%

5 | Injection Anti-Dimmunoglobulin (human) 300mcg/vial 3002.9010 0%

6 | Medicinal eye Drops 3004.9050 10%

7 | Ointments, medicinal 3004.9060 10%

8 | Alfalcaldole Injection 3004.9099 0%

Ss. a Customs

No. Description HS Code duty (%)

(1) (2) (3) (4)

19 | All medicines of cancer. An illustrative list is given 3004.9099 0% below, namely:-

i). Aminoglutethimide

ii). Anastrozole

iii). Asparaginase

iv). Azathioprine

v). BCG strain 2-8x10⁸ CFU per vial

vi). Belomycin

vii). Bevacizumab

viii). Bicalutamide

ix). Bortezomib

x). Busulfan

xi). Capecitabine

xii). Carboplatin

xiii). Cetuximab

xiv). Chlorambucil

xv). Chlormethine

xvi). Cisplatin

xvii). Cladribine

xviii). | Cyclophosphamide

xix). Cyproterone acetate

xx). Cytarabine

xxi). Dacarbazine

xxii). Dactinomycin

- xxiii). Danunorubicin
- xxiv). Docetaxel Trihydrate
- xxv). Diethylstilbestrol-Diphosphate Sodium
- xxvi). Disodium Clodronate tetrahydrate
- xxvii). Disodium Pamidronate
- xxviii). Doxorubicin
- xxix). Epirubicin
- Xxx). Erlotinib
- xxxi). Etoposide
- xxxii). Filgrastim
- xxxiii). Fludarabine
- xxxiv). 5-Fluorouracil
- Xxxv). Flutamide
- xxxvi). Folinic Acid, calcium salt
- xxxvii). Gemcitabine

. Description HS Code Saty ()

(1) (2) (3) (4)

xxxviii). Goserelin

xxxix). Granisetron

XI). Hydroxyurea

xli). Ibandronic acid

xliii). —_ Ifosfamide

xliii). Imatinibmisilate

xliv). —_ Irinotecan

xliv). — Lenograstim

xlvi). — Letrozole

xlvii). Leuprorelin

xlviii). Lomustine

xliv). | Medroxyprogesterone

). Megestrol

i). Melphalan

ii). Mercaptopurine

iii). Methotrexate

iv). Mitomycine

v). Mitoxantrone

vi). Octreotide

vii). | Ondansetron

viii). Oxaliplatin

ix). Paclitaxel

xX). Pemetrexed

xi). Procarbazine

xii). Rituximab

xiii). | Sorafenib (as tosylate)

xiv). Tamoxifen

Xv). 6-Thioguanine

xvi). Topotecan

xvii). | Trastuzumab

xviii). Tretinoin

xix). Triptorelin Acetate

Xx). Tropisetron

xxi). Vinblastine

xxii). Vincristine

xxiii). Vinorelbine

xxiv). Zoledronic Acid

xxv). Tasigna(Nilotinib) 5%

xxvi). Temozolomide 0%

Ss. a Customs

No. Description HS Code duty (%)

(1) (2) (3) (4)

20 All medicines of Cardiac. An illustrative list is given 3004.9099 0%
below, namely:-

(i). Abeiximab

(ii). Adenosine

(iii). Contrast Media for angiography MRI

(Iopamidol and Iohexol Inj. and etc.)

) Dopamine/Dobutamine

) Glycerol trinitrate infusion or tablets

) Iso sorbid Injection 8(Mono/dinitrate)]

) Heparin

(viii). Lopromide (Ultravist)

)

)

)

)

Nitroglycerine spray

Nitroglycerin tablets

Streptokinase

Sodium Amidotrizoate Meglumine

Amidotrizoate_(Urograffin)

(xiii). Reteplase (Thrombolytic treatment of
suspected myocardial infarction)

(xiv). Urokinase

21 All medicines for HIV/AIDS. An illustrative list is given 3004.9099 0%
below, namely:-

(i). Atazanavir

(ii). Darunavir

(iii). Diadanosine

iv). Efavirenz

(v). Indinavir

vi). Lamivudine

(vii). Lopinavir

(viii). Navirapine

ix). Nelfinavir

(x). Ritonavir

xi). Saquinavir

(xii). Stavudine

(xiii). Zidovudine

(xiv). Zalcitabine

22 All medicines for thalassaemia. An illustrative list is 3004.9099 0%

given below, namely:-

(i). Deferasirox

(ii). Defriprone

(iii). Desferrioxamine Mesylate

23. Drug used for kidney dialysis and kidney transplant, 3004.9099 0%

. Description HS Code Saty ()

(1) (2) (3) (4)

Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:-

- (i). Azathioprin
- (ii). Basilliximab
- (iii). Cyclosporine
- (iv). Daclizumab
- (v). Everolimus
- (vi). Muromonab-CB3
- (vii). Mycophenolic acid
- (viii). Mycophenolic acid and its salts

24 Beclomethasone Aerosol/Vials 3004.9099 0%

25 Cyclosporine Injection 3004.9099 0%

26 Cyclosporine Microemulsion Cap/Solution and etc 3004.9099 0%

27 Erythropoietin Injection, Epoetinbeta Erythropotin alpha 3004.9099 0%

28 Ipratropium Bromide Aerosol/Vials 3004.9099 0%

29 Salbutamol Aerosol/Vials 3004.9099 0%

30 Sodium Fusidate Injection 3004.9099 0%

31 Vancomycin Chromatographically Purified Injection 3004.9099 0%

32 Analgesic Medicated Plaster 3005.9090 0%

Table D

(Packing Materials/Raw Materials for Packing/Bandages)

ha Description HS Code naar duty

(1) (2) (3) (4)

1 Blood Bags CPDA-1: With blood transfusion set pack Respective 0%
in Aluminum foil with set. Heading

2 | Surgical tape in jumbo rolls 3005.1010 5%

3 | Cetylpyridinium chloride pad 3005.9090 5%

4 | Polyacrylate (Acrylic Copolymers) 3906.9090 5%

5 | PVC non-toxic tubing (Pharmaceutical grade) 3917.2390 5%

6 | PVC lay flat tube material grade (Pharmaceutical
rade 3917.3100 5%

7 Prepnied polypropylene tubes with tamper proof 3917.3910 3%
closures (with or without dessicant) indicating
particulars of registered drug and manufacturer
(Pharmaceutical grade)

8 | Other self-adhesive plates, sheets, film, foils, strip and 3919.1090 5%

other flat shapes of plastic (Pharmaceutical grade)

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Customs duty

No. Description HS Code (%)

(1) (2) (3) (4)

- 9 | Rigid PVC Film (Pharmaceutical grade) 3920.4910 10%
- 10 | PVC/PVDC (Pharmaceutical grade) 3920.4990 5%
- 11 (i). Plastic eye baths. 3923.1000 5%
- (ii). _ Printed viskerings (Pharmaceutical grade)
- 12 | Printed poly bags for infusion sets (Pharma grade) 3923.2100 5%
- 13 | Non-toxic plastic bags for |.V. solutions and other 3923.2900 5%
- infusions (Pharmaceutical grade)
- 14 | Plastic nebulizer or dropper bottles (Pharma grade). 3923.3090 5%
- 15 | Stopper for I.V. Solutions (Pharmaceutical grade). 3923.5000 5%
- 16 | Piston caps 3926.9099 5%
- 17 | (i) 13 mm Rubber stoppers for injections. 4016.9990 5%
- (ii) | 20mm and 32mm Rubber stopper for injections (Pharmaceutical grade)
- 18 | Collagen strip (catgut) (Pharmaceutical grade) 4206.0000 5%
- 19 | Medical bleached craft paper with heat seal coating 4810.3900 5%
- (Pharmaceutical grade)
- 20 | (i) Self adhesive paper and paper board. 4811.4100 5%
- (ii)___ Cold seal coated paper (Pharmaceutical grade)
- 21 | Paper and paper board coated, impregnated or 481 1.5990 5%
- covered with plastic (Pharmaceutical grade)
- 22 | Paper Core for Surgical Tape (Pharmaceutical Grade) 4822.9000 5%
- 23 | (i) Other packing containers, including record sleeves | 4819.5000 5%
- (ii) Glassine sleeve (Pharmaceutical grade)
- 24 | Laminated heat sealable paper 481 1.4900 5%
- 25 | Kraft paper (wax coated) 4811.6010 5%
- 26 | Non woven paper 481 1.9000 5%
- 27 | Non woven fabric 5603.9200 5%
- 5603.9300
- 28 | Coated Fabric 5903.9000 5%
- 29 | Empty glass infusion bottle with and without graduation | 7010.9000 5%
- USP II (Pharmaceutical grade)
- 30 | (i) Neutral glass cartridges with rubber dices and 7010.9000 5%
- plungers and aluminium seals.
- (ii) Neutral glass vials 1-2 ml U.S.P-1.
- (iii) | Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder).
- (iv) Glass bottle USP type I.
- (v) Neutral, clear glass, USP type | (pre- sterilized) close mouth.
- (vi) _ Moulded glass vials (Pharmaceutical grade)
- 31 | (vii) Aluminum foil, "printed" coated with mylar 7607.1990 5%
- polyester or surlyn monomer resin on one side 7607.2000

and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade).

. 0. Description HS Code a duty

(1) (2) (3) (4)

(viii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping.

(ix) Printed Aluminium Foil for Sachet/I.V. Infusion Bag

(x) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers [Pharmaceutical grade].

(xi) Aluminium Foil coated with nucryl resin Top and bottom

(xii) Printed Aluminium Bag for I.V.

Solutions/Infusion

32 | (i). Anodized aluminum bottle. 7612.9090 5%

(ii). | Rubber plug tear off seal.

(iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)

33 | (i) Stoppers for I.V. solutions. 8309.9000 5%

(ii) Tear off aluminium seals for injectables.

(iii) Flip off seals for injectable vials.

(iv) | Rubber plug with Tear off seal.

(v) Closing lid (Aluminium A1. High density polyethylene/polypropylene)

(Pharmaceutical grade)

34 | Eyeless sutures needles (Pharmaceutical grade) 9018.3200 5%

35 | Non-toxic plastic bags for I.V. solutions of dextrose and | 9018.3910 5% other infusions (Pharmaceutical grade)

Table E

(Diagnostic Kits/Equipments)

S No Description HS Code a duty

(1) (2) (3) (4)

1__| 4C Es Trionyx 3822.0000 5%

2 | 5C Cell control Lnormal 3822.0000 5%

3 | Albumin beg 3822.0000 5%

4 | Alkaline phosphatase (Alb) 3822.0000 5%

5 | Ammonia Modular 3822.0000 5%

6 | Aslo tin 3822.0000 5%

7__| Bilirubin kit 3822.0000 5%

8 Blood cancer kit 3822.0000 5%

9 Blood glucose test strips 3822.0000 5%

10 | Bovine precision multi sera 3822.0000 5%

Customs duty

SNo Description HS Code (%)

(1) (2) (3) (4)

11 | Breast cancer kit 3822.0000 5%

12 | CBC Reagent (For hematology analyzer) Complete 3822.0000 0%

blood count reagent

13 | Cervical cancer/HPV kit 3822.0000 5%

14 | Ck creatinin kinase (mb) 3822.0000 5%

15 | Cknac 3822.0000 5%

16 | Control 3822.0000 5%

17 | Control Sera 3822.0000 5%

18 | Cratinin sysi 3822.0000 5%

19 | Crp control 3822.0000 5%

20 | Detektiion cups 3822.0000 5%

21 | DNA SSP DRB GenricIC 3822.0000 5%

22 | Elisa Eclia Kit 3822.0000 0%

23 | Ferritin kit 3822.0000 5%

24 | Glucose kit 3822.0000 5%

25 | HCV 3822.0000 5%

26 | HCV amp 3822.0000 5%

27 | Hey 3822.0000 5%

28 | Hdl Cholesterol 3822.0000 5%

29 | Hdl/Idl chol 3822.0000 5%

30 | HEV (Hepatitis E virus) 3822.0000 5%

31 | HIV Kits 3822.0000 5%

32 | Hla B27 3822.0000 5%

33 | I.C.T. (Immunochromatographic kit) 3822.0000 0%

34 | ID-DA Cell 3822.0000 5%

35 | Ige 3822.0000 5%

36 | Immunoblast (western blot test). 3822.0000 0%

37 | Inorganic Phosphorus kit 3822.0000 5%

38 | ISE Standard 3822.0000 5%

39 | Kit amplicon kit (for PCR) 3822.0000 5%

40 | Kit for vitamin B12 estimation 3822.0000 5%

41 | Kits for automatic cell separator for collection of 3822.0000 0%

platelets

42 | Lac 3822.0000 5%

43 | Lchsv 3822.0000 5%

44 | Ldhkit (lactate dehydrogenase kit) 3822.0000 5%

45 | Lipids 3822.0000 5%

46 | Liss Coombs 3822.0000 5%

47 | NAIKICL 3822.0000 5%

48 | Oligo 3822.0000 5%

S No Description HS Code a duty

(1) (2) (3) (4)

49 | Pac 3822.0000 5%

50 | PCR kits 3822.0000 0%

51 | Pregnancy test 3822.0000 5%

52__| Protein kit 3822.0000 5%

53 _| Proteins 3822.0000 5%

54 | Reticulocyte count (control) Retic C Control 3822.0000 5%

55__| Ring 3822.0000 5%

56__| Standard or calibrator 3822.0000 5%

57 | Strips for sugar test 3822.0000 5%

58 | Tina quant 3822.0000 5%

59 | Typhoid kit 3822.0000 5%

60 | U 3822.0000 5%

61_| U/CSF 3822.0000 5%

62 | Uaplust 3822.0000 5%

63 | UIBC (Unsaturated iron binding capacity) 3822.0000 5%

64 | Urea uv kit 3822.0000 5%

65 | Urine Analysis Strips 3822.0000 5%

66 | Urine test strips 3822.0000 5%

67 | Vitros Diagnostic kit 3822.0000 5%

Part-III

Raw Materials/Inputs for Poultry and Textile Sector; Other Goods

The imports under this part shall be subject to following conditions, besides the

conditions specified in the Table given below namely:—

(i) the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely:-

(a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 24 of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 26 of Table;

(c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 of Table;

(ii) the importer shall file the Goods Declaration online through Pakistan Customs Computerized System where operational, and through a normal hard copy in the

[PART I

Collectorates/Custom-stations, in which the Pakistan Customs Computerized System is not operational as yet.

(ii

in already computerized Collectorates and Custom-stations where the Customs

Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall clearance/release of goods under this notification in the Customs Computerized

System on daily basis, and the data of

feed the requisite information about

obtained from the Custom-stations, which

have not yet been computerized, on weekly basis.

Table

Ma Description PCT Code 'ty () Condition

(1) (2) (3) (4) (5)

1 Hatching (Fertilized) | 0407.1100 3% Nil
egg for grandparent
and parent stock of
Gallus domesticus
(chicken)

1A | Fresh and Dry Fruits 08.00 10% Of Afghanistan origin and imported from
from Afghanistan Afghanistan

1B | Spices (Mixtures | 0910.9100 11% If imported by units certified by Ministry
referred to in Note of National Food Security and Research

1(b) to Chapter 9) to be vertically integrated poultry
processing units engaged in production
of value added chicken products

2 | Wheat 10.01 0% Nil

3 | Sunflower seeds 1206.0000 0% For sowing purpose only as certified by
Ministry allocated with the business of
national food security and research.

4 | Mustard seeds 1207.5000 0% -do-

5__| Canola seeds 1205.9000 0% -do-

5A | Carrageenan 1302.3900 11% If imported by units certified by Ministry
Food Gel of National Food Security and Research
to be vertically integrated poultry
processing units engaged in production
of value added chicken products.

6 | Cane Sugar 1701.1390 0% If imported by private sector
1701.1400

7 | Beet Sugar 1701.1200 0% If imported by private sector

8 | White crystalline 1701.9910 0% Nil

cane sugar

9 | White crystalline 1701.9920 0% Nil

beet sugar

9A | Mixes and doughs | 1901.2000 11% If imported by units certified by Ministry

for the preparation of

bakers' wares of

of National Food Security and Research

to be vertically integrated poultry

Ma Description PCT Code a Condition

(1) (2) (3) (4) (5)

heading 19.05 processing units engaged in production

of value added chicken products.

9B | Food preparations 1901.9020 16% -ditto-

1901.9090

9C_| Bread crumbs 1905.9000 16% -ditto-

9D | Sauces and | 2103.9000 16% -ditto-
preparation therefor,
mixed — condiments
and mixed
seasonings

10 | Sodium Iron (Na Fe | 2106.9070 0% Nil
EDTA), and other | 2829.9000
premixes of | 2936.9000
Vitamins, Minerals
and Micro- nutrients
(food grade)

11 | Growth promoter 2309.9020 10% Nil
premix

12_| Vitamin premix 2309.9020 10% Nil

13 | Choline Chloride 2309.9020 10% Nil

14 | Mineral premix 2309.9020 10% Nil

15 | Cattle Feed Premix 2309.9020 10% This facility shall be available for dairy
sector, subject to certification by the
Ministry of Livestock and Dairy
Development.

16 | Vitamin B12 2309.9090 10% Nil

(feed grade)

17 | Vitamin H2 2309.9090 10% Nil
(feed grade)

18 | Fish and 2309.9090 0% Nil
Shrimp Feed

19 | Poultry feed 2309.9090 10% Nil
preparation
(coccidiostats)

20 | Calf Milk 2309.9090 10% This facility shall be available for dairy Replacer(CMR)(color sector, subject to certification by the dyed) Ministry of Livestock and Dairy

Development.

21 | Chrysotile Asbestos | 2524.9000 15% If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).

22 | Bituminous Coal 2701.1200 3% If imported by coal based power

projects having an implementation agreement with the Government of Pakistan

Ma Description PCT Code a Condition

(1) (2) (3) (4) (5)

23 | Coal (Other) 2701.1900 3% -do-

24 | Phosphoric acid 2809.2010 0% If imported by the Phosphatic Fertilizer

Industry, notified by the Ministry of Industries.

25 | Ethylene 2901.2100 3% If imported by industrial consumers for self consumption

26 | Para xylene, 2902.4300 0% If imported by M/s. Lotte Chemical

Acetic acid 2915.2100 Pakistan Ltd.

27 | Ethylene Dichloride 2903.1500 3% If imported by industrial consumers for self consumption

28 | Ethylene glycol | 2905.3100 0% Nil

(ethanediol) (MEG)

29 | PTA 2917.3610 5% Nil

30 | Furazolidone (feed 2934.9910 10% Nil

grade)

30A | Paprika Liquid 3203.0090 11% if imported by units certified by Ministry

of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.

31 | Stamping Foils 3212.1000 0% Nil

31A | Chilli Extract 3302.1090 3% if imported by units certified by Ministry

of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.

32. | Fatty Alcohol 3402.1300 5% If imported by manufacturers of Sodium

Ethoxylate Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.

33 | (i). Adhesives based | 3506.9190 11% If imported by the manufacturers of
on polymers or Diapers registered under the Sales Tax
rubbers Act, 1990 subject to annual quota

(ii). Hot melt determination by the IOCO and
adhesives certification by the Engineering
Development Board that the imported

goods are not manufactured locally.

34 | Products registered 3808.9170 0% Nil

under the Agriculture
Pesticides
Ordinance, 1971

35 | Other pesticides 3808.9199 0% Nil

36 | Herbicides, anti- 3808.9310 0% Nil

sprouting products
and plant growth

Ma Description PCT Code a Condition

(1) (2) (3) (4) (5)

regulators

37 | Herbicides, anti- | 3808.9390 0% Nil

sprouting products

and plant growth

regulators

38 | Other 3808.9990 0% Nil

39 | Linear Alkyl Benzene | 3817.0000 0% Nil

40 | Pet Resin Bottle 3907.6120 8.5% Nil

Grade 3907.6920

41 | Polyester Resin 3907.9900 15% If imported by the manufacturers of Powder Coatings registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.

42 | Polyamide-6, -11, - 3908.1000 3% Nil

12, -6, 6, -6, 9, -6, 10

or -6, 12

43 | Other polyamides in | 3908.9000 3% Nil

primary form

44 | Poly (methylene 3909.3100 5% Nil

phenyl isocyanate)

(crude MDI,

polymeric MDI)

45 | Pre-laminated Tape | 3919.1090 16% If imported by the manufacturers of

3920.9900 16% Diapers registered under the Sales Tax

Act, 1990 subject to annual quota

determination by the IOCO and

certification by the Engineering

Development Board that the imported

goods are not manufactured locally.

46 | Frontal Tape 3919.9090 16% -do-

3920.9900 16%

47 | PE+NWI laminate 3920.1000 16% -do-

sheet

48 | Poly back sheet 3920.1000 16% -do-

3920.9900

49 | Plastic Film (Medical | 3920.2040 10% If imported by the manufacturers of

grade) 3921 .9090 Disposable/Auto disable syringes

registered under the Sales Tax Act,

1990 and subject to annual quota

determination by the IOCO.

50 | Uncoated Film of 3920.6200 11% If imported by the manufacturers of

Poly (ethylene

terephthalate)

Metalized Yarn registered under the

Sales Tax Act, 1990 subject to annual

quota determination by the IOCO.

Ma Description PCT Code a Condition

(1) (2) (3) (4) (5)

51 | Perforated Poly Film | 3920.9900 16% If imported by the manufacturers of Diapers registered under the Sales Tax

Act, 1990 subject to annual quota

determination by the IOCO and

certification by the Engineering

Development Board that the imported

goods are not manufactured locally.

52_| Waist Band Barrier 3921.9090 16% -do-

53 | Raw Hides & Skins 41.01 0% Nil

54 | Raw Skins 41.02 0% Nil

55 | Other Raw Hides 41.03 0% Nil

and Skins (excluding

4103.3000)

56 | Blister Paper 4802.6990 10% If imported by the manufacturers of I.V.

Canola registered under the Sales Tax

Act, 1990 and subject to annual quota

determination by the IOCO.

57 | Uncoated paper and | 4805.9290 15% If imported by the Liquid food packaging

paperboard industry for dairy and juices registered

under the Sales Tax Act, 1990, and

subject to annual quota determination

by the IOCO.

58 | Yarn of nylon or 5402.4500 7% Nil

other polyamides

59 | Yarn of viscose 5403.3100 5% Nil

rayon, untwisted or

with a twist not

exceeding 120 turns

per meter

60 | Of polyesters 5501.2000 6.5% Ni

61 | Acrylic or modacrylic | 5501.3000 6.5% Ni

62_| Of polypropylene 5501.4000 6.5% Ni

63 | Filament tow of other | 5501.9000 6.5% Ni

polymers

64 | Artificial filament tow | 5502.9090 6.5% Ni

65 | Of polyesters not 5503.2010 7% Ni

exceeding 2.22

decitex

66 | Of other polyester 5503.2090 6% Ni

67 | Acrylic or modacrylic | 5503.3000 6.5% Ni

68 | Of polypropylene 5503.4000 6.5% Ni

69 | Other synthetic 5503.9000 6.5% Ni

staple fibre

Ma Description PCT Code a Condition

(1) (2) (3) (4) (5)

70 | Ofsynthetic fibers 5505.1000 6.5% Nil

71_| Ofartificial fibers 5505.2000 6.5% Nil

72__| Of polyesters 5506.2000 6.5% Nil

73_| Acrylic or modacrylic_| 5506.3000 6.5% Nil

74 | Other synthetic 5506.9000 6.5% Nil

staple fibre

75 | Nonwovens, 5603.1100 11% If imported by the manufacturers of whether or not §603.1200 Diapers registered under the Sales Tax impregnated, coated, Act, 1990 subject to annual quota covered or laminated determination by the IOCO and for man-made certification by the Engineering filaments. Development Board that the imported

goods are not manufactured locally.

76 | Acquisition layer 5603.9200 16% -do-

77 | Loop pile fabric 6001.2210 16% -do-

6001.2290

78 | Silver 71,06 0% Nil

79 | Gold 71,08 0% Nil

80 | Carbon Steel Strips | 7226.9200 11% If imported by safety blades of thickness 0.09 to manufacturers registered under the 0.1. mm and width Sales Tax Act, 1990, as per quota 22.2 to 22.4 mm determined by |OCO.

81 | Bicycle Chain Parts 7315.1990 15% If imported by Bicycle chain

manufacturers registered under the Sales Tax Act, 1990 as per quota determined by |OCO.

82 | Aluminium Wire not | 7605.1900 11% If imported by the manufacturers of alloyed Metalized Yarn registered under the

Sales Tax Act, 1990 subject to annual quota determination by the IIOCO.

82A | CKD kits for | 8408.9000 3% This concession is only available to compression-ignition those parts of CKD kits as are not

internal combustion manufactured locally if imported by local
piston engines manufacturers / assemblers of these
(diesel engines of 3 engines.

HP to 36 HP)

82B | Permanent magnets | 8505.1100 0% If imported by local manufacturers of
of metal DC Fans subject to annual quota

determine by IOCO.

83 | Lead Acid Batteries | 8507.2010 11% If imported by Telecom companies
for Telephone registered with Pakistan
Exchanges Telecommunication Authority

84 | Cellular Mobile | 8517.1210 0% Nil
Phone

1332

THE GAZE1

[TE OF PAKISTAN, EXTRA., JUNE 21, 2017

[PART I

Sr.

No

Description

PCT Code

Customs
duty (%)

Condition

(1)

(2)

(3)

(4)

(5)

85

Machines for the
reception,

conversion and
transmission or
regeneration of
voice, images or
other data, including
switching and routing

apparatus

8517.6210

8517.6220

8517.6230

8517.6240

8517.6250

8517.6260

8517.6290

0%

Nil

86

(i)

(ii)

(iii)

(iv)

Set top boxes
for gaining
access to
internet

TV _ broadcast
transmitter

Reception
apparatus
receiving
satellite signals
of a kind used
with Tv
(satellite dish
receivers)
Other set top
boxes

for

8517.6950

8525.5020

8528.7110

8528.7190

8528.7290

11%

Subject to type approval by PEMRA.
This concession will be available till 30-
06-2018.

87

. Electronic
integrated
circuits
Chip)

(SIM

8542.3900

0%

(i).

(ii).

Magnetic sheets

Glue Tape

Lamination for
dye bonding of
chip

8519.8190

5807.1030

5%

5%

(iv).

Polyvinyl
Chloride (PVC)
Rigid Film

. Biaxially
Oriented
Polypropylene
(BOPP) film,
laminated

Ss

3920.4910

3920.2040

5%

5%

If imported by SIM and Smart Card
manufacturers registered under Sales
Tax Act, 1990, as per quota determined
by IOCO as per procedure prescribed in
SRO 565(I) /2006.

88

other
crafts

Ships and

floating

8901.1000

8901.2000

0%

The exemption shall be available up to
the year 2020, subject to the condition

Ma Description PCT Code a Condition

(1) (2) (3) (4) (5)

including tugs, | 8901.3000 that the ships and crafts are used for survey vessels and | 8901.9000 the purpose for which they were other specialized | 8902.0000 procured, and in case such ships and crafts purchased or | 8904.0000 crafts are used for demolition purposes, bare-boat chartered | 8905.1000 full customs duties and other charges by a Pakistani entity | 8905.2000 applicable to ships and crafts and flying Pakistani | 8905.9000 purchased for demolition purposes shall flag. 8906.1000 be chargeable.

8906.9000

8907.9000

89 | Defence stores, | 93.00 & 15% If imported by the Federal Government excluding those of | Respective for the use of Defence Services whether the National Logistic | headings the goods have been imported against Cell foreign exchange allocation or otherwise.

90 | Paper for printing of | Respective 0% If imported by Federal or a Provincial Holy Quran heading Government institution for printing of Holy Quran.

Part- IV

Imports of Machinery and Equipment for Textile Sector

TABLE

S.No. PCT Code Rate of Duty Condition

(1) (2) (3) (4)

Machinery and equipment, not manufactured

1. 8443.1951 0% locally, If imported by Textile industrial units registered with Ministry of Textile Industry

2 8444.0000 0% -do-

3. 8445.1100 0% -do-

4. 8445.1200 0% -do-

5. 8445.1300 0% -do-

6. 8445.1910 0% -do-

7. 8445.1990 0% -do-

8. 8445.2000 0% -do-

9. 8445.3000 0% -do-

10. 8445.4010 0% -do-

11. 8445.4020 0% -do-

12. 8445.4030 0% -do-

13. 8445.4090 0% -do-

14. 8445.9000 0% -do-

15. 8446.1000 0% -do-

16. 8446.2100 0% -do-

17. 8446.2900 0% -do-

S.No. PCT Code Rate of Duty Condition

(1) (2) (3) (4)

- 18. 8446.3000 0% -do-
- 19. 8447.1100 0% -do-
- 20. 8447.1200 0% -do-
- 21. 8447.2000 0% -do-
- 22. 8447.9010 0% -do-
- 23. 8447.9090 0% -do-
- 24. 8448.1100 0% -do-
- 25. 8448.1900 0% -do-
- 26. 8449.0000 0% -do-
- 27. 8451.1000 0% -do-
- 28. 8451.2900 0% -do-
- 29. 8451.3000 0% -do-
- 30. 8451.4010 0% -do-
- 31. 8451.4020 0% -do-
- 32. 8451.4030 0% -do-
- 33. 8451.5000 0% -do-
- 34. 8451.8010 0% -do-
- 35. 8451.8020 0% -do-
- 36. 8451.8030 0% -do-
- 37. 8451.8040 0% -do-
- 38. 8451.8050 0% -do-
- 39. 8451.8060 0% -do-
- 40. 8451.8070 0% -do-
- 41. 8451.8090 0% -do-
- 42. 8452.2100 0% -do-
- 43. 8452.2900 0% -do-

Explanation:—For the purpose of this Part the expression “excluding those manufactured locally” means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be,

certified as such by the Engineering Development Board.

Part-V

Import of Automotive Vehicles (CBUs)

Under Automotive Development Policy (ADP) 2016-21

TABLE

S.No. Description PCT Code cus toms

uty

(1) (2) (3) (4)

- 1. | Agricultural Tractors, having an engine capacity | 8701.9220 15%
exceeding 26 kW but not exceeding 75kW 8701.9320

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2. | Agricultural Tractors (other than mentioned at S. No. 1 | 8701.9100 10%
above) 8701.9400
8701.9500
3. |_| Fully dedicated LNG buses (CBU) 8702.9030 1%
4. |_| Fully dedicated LPG buses (CBU) 8702.9040 1%
5. |_| Fully dedicated CNG buses (CBU) 8702.9050 1%
. . . 8702.2090 9
6. | Hybrid Electric Vehicle (HEV) (CBU) 8702,3090 1%
7. | Hybrid Electric Vehicle (HEV) (CBU) 8704.2214 1%
8704.2294
8704.2340
8704.3240
8. | Trailers 87.16 15%

Part-VI

Imports of Aviation Related Goods.

i.e. Aircrafts and Parts etc. by Airline Companies/Industry
under National Aviation Policy 2015

Note:—For the purposes of this Part, the following conditions shall apply besides the conditions as specified in column (5) of the Table below:—

- (i)
- (ii)
- (ii)
- (iv)

the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the county in the airline sector;

the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan; the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and

in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

[PART I

No. Description of goods PCT Code Customs-duty Special Condition

(1) (2) (3) (4) (5)

1. | Aircraft 8802.4000 0% Whether imported or acquired on wet or dry lease. In case of Mis Pakistan International Airlines Corporation — this exemption shall be admissible on and from the 19 March, 2015.

2. | Spare parts Respective 0% For use in aircraft, trainer

headings aircraft and simulators.

3. Maintenance Kits Respective 0% For use in trainer aircraft

headings (8802.2000 & 8802.3000).

4. Machinery, equipment | Respective 0% For setting up

& tools headings Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation Division.

5. Machinery, Respective 0% On one time basis for equipment, headings exclusive use of New/ operational tools, Greenfield airports — by furniture & fixture company authorized by

Aviation Division.

6. | Aviation simulators Respective 0% On one time basis for

headings aircrafts by airline company

recognized by Aviation Division.”

Part-VII

Miscellaneous

Table-A

S.No. DESCRIPTION pct cope | Customs
duty (%)

1. Ostriches 0106.3300 0
2. Live (baby) Fish for breeding in commercial fish farms 0301.9100 0
0301.9200
0301.9300
0301.9400
0301.9500
0301.9900
3. Potatoes 0701.9000 0
4. Tomatoes, fresh or chilled. 0702.0000 0
5. Onions and shallots 0703.1000 0
6. Garlic 0703.2000 0
7. Cauliflowers and headed broccoli 0704.1000 0
8. Peas (Pisum sativum) 0713.1000 0
9. Grams (dry whole) 0713.2010 0
10. Grams split 0713.2020 0
11. Other 0713.2090 0
12. Beans of the species Vigna mungo (L.)Hepper or Vigna | 0713.3100 0
radiata (L.)Wilczek
13. Small red (Adzuki) beans (Phaseolus or vigna angularis) 0713.3200 0
14. Kidney beans, including white pea beans (Phaseolus | 0713.3300 0
vulgaris)
15. Bambara beans (Vigna subterranea or Voandzeia | 0713.3400 0
subterranea)
16. Cow peas (Vigna unguiculata) 0713.3500 0
17. Green beans (dry whole) 0713.3910 0
18. Green beans (split) 0713.3920 0
19. Other 0713.3990 0
20. Dry whole 0713.4010 0
21. Split 0713.4020 0
22. Broad beans (Vicia faba var. major) and horse beans | 0713.5000 0
(Vicia faba var. equina, Vicia faba var.minor)
23. Pigeon peas (Cajanus cajan) 0713.6000 0
24. Black matpe (dry whole) 0713.9010 0
25. Mash dry whole 0713.9020 0
26. Mash split or washed 0713.9030 0
27. Other 0713.9090 0
28. Aviation spirit 2710.1220 0
29. Spirit type jet fuel 2710.1230 0
30. Kerosene 2710.1911 0

uty (%)

31. J.P.1 2710.1912 0
32. J.P.4 2710.1913 0
33. Other 2710.1919 0
34. Light diesel oil 2710.1921 0
35. Spin finish oil 2710.1998 0
36. Natural gas 2711.1100 0
37. Propane 2711.1200 0
38. Butanes 2711.1300 0
39. Ethylene, propylene, butylene and butadiene 2711.1400 0
40. L.P.G. 2711.1910 0
41. Natural gas 2711.2100 0
42. Urea, whether or not in aqueous solution 3102.1000 0
43. Ammonium sulphate 3102.2100 0
44. Other 3102.2900 0
45. Ammonium nitrate, whether or not in aqueous solution 3102.3000 0
46. Mixtures of ammonium nitrate with calcium carbonate or | 3102.4000 0
other inorganic non fertilising substances
47. Crude 3102.5010 0
48. Other 3102.5090 0
49. Double salts and mixtures of calcium nitrate and | 3102.6000 0
ammonium nitrate
50. Mixtures of urea and ammonium nitrate in aqueous or | 3102.8000 0
ammoniacal solution
51. Other, including mixtures not specified in the foregoing | 3102.9000 0
subheadings
52. Superphosphates 3103.1100 0
- 3103.1900
53. Other 3103.9000 0
54. Potassium chloride 3104.2000 0
55. Potassium sulphate 3104.3000 0
56. Other 3104.9000 0
57. Goods of this Chapter in tablets or similar forms or in | 3105.1000 0
packages of a gross weight not exceeding 10 kg
58. Mineral or chemical fertilisers containing the three | 3105.2000 0
fertilising elements nitrogen, phosphorus and potassium
59. Diammonium hydrogenorthophosphate (diammonium | 3105.3000 0
phosphate
60. Ammoniumdihydrogen orthophosphate | 3105.4000 0
(monoammonium phosphate) and mixtures thereof with
diammonium hydrogenorthophosphate (diammonium
phosphate
61. Containing nitrates and phosphates 3105.5100 0
62. Other 3105.5900 0
63. Mineral or chemical fertilisers containing the two | 3105.6000 0

fertilising elements phosphorus and potassium

S.No. DESCRIPTION PCT CODE customs

uty (%)

64. Other 3105.9000 0

65. Water quality testing kits 3822.0000 0

66. Holy Quran(Arabic text with or without translation) 4901.9910 0

67. Digital Quran 8523.8050 0

Table-B

Sr. No. Description PCT Code Customs Condition

uty %

1 Cocoa powder, not containing added | 1805.0000 i) Ni
sugar or other sweetening matter.

2 Unmanufactured tobacco; tobacco refuse | 2401.0000 5 Ni

3 Bituminous Coal 2701.1200 5 Ni

4 Coal (other) 2701.1900 5 Ni

5 Furnace-oil 2710.1941 5 Ni

6 Polymers of ethylene, in primary forms 3901.0000 i) Ni

7 Polymers of propylene or of other olefins, | 3902.0000 i) Ni
in primary forms

8 Yarn and film grades 3907.6110 i) Ni

3907.6910

9 Newsprint in rolls or sheets 4801.0000 i) If imported by
Newspaper or

periodica

publishers

certified by the

All Pakistan

Newspaper

Society (APNS).

0 Cotton yarn §2.05 i) Ni

52.06

1 Semi-finished products of iron or non- | 7207.0000 i) Ni
alloy steel

2 U sections of a height exceeding 150 mm | 7216.3110 is) Ni

3 | sections of a height exceeding 200 mm _ | 7216.3210 is) Ni

4 H sections of a height exceeding 250 mm | 7216.3310 i) Ni

i) L or T sections (of a height exceeding | 7216.4010 i) Ni

150 mm

6 Wire of stainless steel. 7223.0000 5 Ni

7 Other alloy steel in ingots or other | 7224.0000 i) Ni

primary forms; semi- finished products of

other alloy steel.

8 Of high speed steel 7227.1000 is) Ni

9 Bars and rods, of high speed steel 7228.1000 is) Ni

20 Other 7228.2090 5 Ni

21 Other 7228.3090 5 Ni

Customs

Sr. No. Description PCT Code duty % Condition

22 Other bars rods, not further worked than | 7228.4000 5 Nil
forged

23 Other bars and rods, not further worked | 7228.5000 5 Nil
than cold- formed or cold- finished

24 Other bars and rods 7228.6000 i) Nil".

JAWAD RAFIQUE MALIK,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE DEPUTY CONTROLLER, STATIONERY AND FORMS, UNIVERSITY ROAD, KARACHI.